



CITY OF SACRAMENTO

DEPARTMENT OF FINANCE

ACCOUNTING DIVISION

May 14, 1985

Phil E. Ezell
Accounting Officer

Budget and Finance Committee
Sacramento, California

Honorable Members in Session:

SUBJECT: CITY OF SACRAMENTO COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR 1983-84

SUMMARY

Attached is the annual financial report of the City of Sacramento for the fiscal year ended July 6, 1984.

As in prior years, the financial records of the City have been audited by the independent accounting firm of Price Waterhouse. They have given an unqualified opinion on the financial statements, thereby agreeing that the information as reported does fairly present the financial condition of the City as of July 6, 1984.

RECOMMENDATION

This is an informational item only, please forward to City Council for review and filing.

Respectfully submitted,

Phil E. Ezell
Accounting Officer

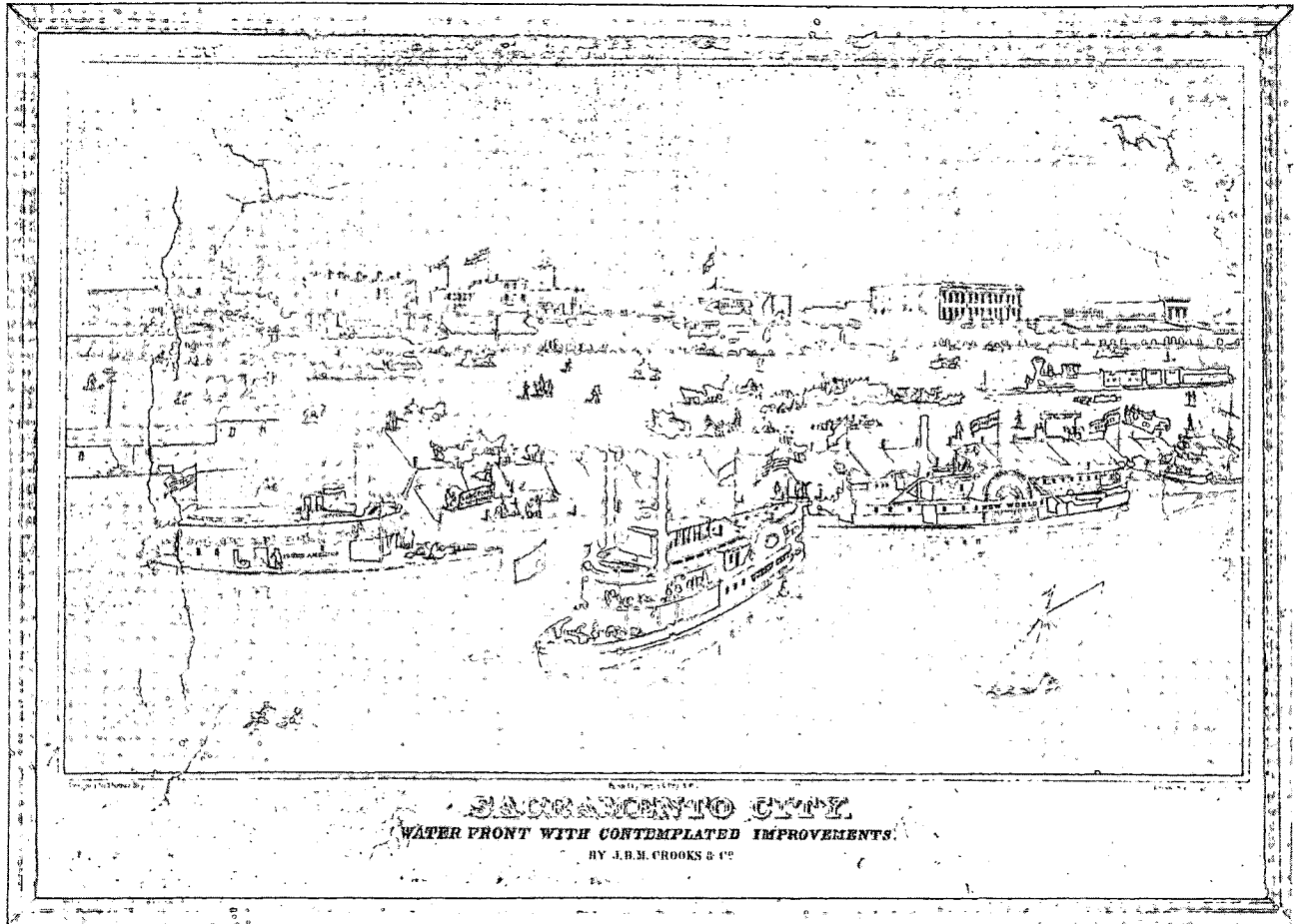
For Budget and Finance Information:

Solon Wisham, Jr.
Assistant City Manager

Attachment

May 14, 1985

CITY OF SACRAMENTO
CALIFORNIA
Comprehensive Annual Financial Report



FOR THE
FIFTY-THREE WEEKS
ENDED
JULY 6, 1984

Annual Financial Report
of the
City of Sacramento, California
for the
Fifty-three Weeks Ended July 6, 1984



Issued by the
Department of Finance

Jack R. Crist
Director of Finance

CITY OF SACRAMENTO INTRODUCTORY



Annual Financial Report

CITY OF SACRAMENTO, CALIFORNIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

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CITY OF SACRAMENTO

DEPARTMENT OF FINANCE

JACK R. CRIST
Director of Finance

March 1, 1985

ADMINISTRATION
BUDGET DIVISION
REVENUE DIVISION
ACCOUNTING DIVISION

Honorable Mayor, Members of the
City Council and City Manager
City of Sacramento, California

The Annual Financial Report of the City of Sacramento, California for the fiscal year ended July 6, 1984 is submitted herewith. This report was prepared by the City's Finance Department. Cooperation in its preparation was received from the Data Processing Department, the General Services Department, the City Attorney's Department, the City Personnel Department, and the City Treasurer's Department. The financial statements are prepared in conformity with generally accepted accounting principles appropriate in the circumstances. Management of the City acknowledges its responsibility for representations contained in the financial statements. Accordingly, all material uncertainties have been appropriately accounted for or disclosed and the City's attorney has been consulted regarding disclosure of legal matters.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The City maintains accounting and control systems which provide reasonable assurance that assets are safeguarded from loss or unauthorized use and which produce records adequate for preparation of financial information. It is recognized, however, that there are limitations inherent in all systems of internal control based on the understanding that the cost of such systems should not exceed the benefits to be derived. City management believes that our system provides this balance.

Budgetary control is maintained at the subfunction level by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors. Purchase orders which result in an overrun of subfunction balances are not released until additional appropriations are made available. Open encumbrances at July 6, 1984 for all governmental type funds are reported as reservations of fund balances.

THE REPORTING ENTITY

The National Council on Governmental Accounting (NCGA) has issued NCGA Statement 3, entitled "Defining the Governmental Reporting Entity". This statement requires that the accounts of certain separate but related legal entities (component units) be included in the City's general purpose financial statements. Component units are included in the City's combined financial statements when significant control or dependence exists.

Control or dependence is determined on the basis of oversight responsibility and is derived from the City's power which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

Based on the foregoing criteria, the financial statements of the following organizations are included in the accompanying combined financial statements:

- o City of Sacramento
- o Parking Authority of the City of Sacramento
- o Sacramento Housing and Redevelopment Agency

The following organizations are not controlled by or dependent on the City of Sacramento and are therefore excluded from the accompanying financial statements:

- o The Sacramento Community Center Authority
- o Sacramento Convention & Visitors Bureau
- o Capitol Area Development Authority
- o Mountain Valley Library System
- o Sacramento Regional Transit System
- o Sacramento Transit Development Agency
- o Sacramento Regional Sanitation District, and
- o Various School Districts

The City serves as fiscal agent for various independent agencies and their resources are reported in trust or agency funds.

The City provides the full range of municipal services including public safety (police and fire), streets and highways, sanitation (water, sewer, garbage), library, recreation and culture, public improvement, planning and zoning, and general administrative services.

GENERAL GOVERNMENTAL FUNCTIONS (GOVERNMENTAL FUND TYPE)

Revenues:

Revenues to finance general governmental functions (all governmental fund types and expendable trust funds) totalled approximately \$158.6 million in 1984, an increase of \$28.3 million or 21% over 1983. \$6.8 million of this increase is attributable to reclassification of the Sacramento Housing and redevelopment Agency from an enterprise fund to a governmental fund. The balance of \$19.9 million represents real revenue growth. General taxes produced 47.2% of total governmental fund revenues compared to 46.2% in 1983.

This increase is primarily attributable to higher utility users tax (9% in 83-84 as compared to 5% in 82-83), and a strong economic recovery in the local economy. This has resulted in significant growth in sales taxes, real property transfer taxes and construction related revenues. Revenues from various sources and the increase (decrease) compared to the prior year are shown in the following tabulation (000's omitted):

Revenue Source	83-84 Amount	Percent of Total	Increase (Decrease) From Fiscal 1983	
			\$	%
Taxes:				
Property Taxes	\$ 29.2	18.4%	\$ 6.9	30.9%
Sales Taxes	24.1	15.2	3.7	18.1
Utility Users Taxes	16.3	10.3	7.3	81.1
Real Property Transfer Taxes	2.7	1.7	1.1	68.7
Major St. Const. Taxes	2.6	1.6	1.0	62.5
License and Permits	3.4	2.1	0.3	9.6
Fines and Forfeits	2.1	1.3	(0.2)	(4.6)
Intergovernmental Funds:				
Federal	29.1	18.3	6.1	26.5
State	8.8	5.5	(2.0)	(18.6)
Local	4.0	2.5	1.3	48.1
Charges for Current Services	6.9	4.4	3.1	81.5
Revenue from use of money	8.9	5.6	1.5	20.2
Other Revenues	<u>20.5</u>	<u>13.1</u>	<u>(1.8)</u>	<u>(9.2)</u>
Total	\$158.6	100.0%	\$28.3	21.7%
	=====	=====	=====	

Intergovernmental revenues represented 26.3% of total governmental fund revenues compared with 28.0% for the preceding year. This decrease is primarily attributable to reduced state assistance to local governments.

Expenditures

Expenditures for general governmental purposes totalled \$159.3 million, an increase of 24.6% over fiscal 1983. Increases (decreases) in levels of expenditures for major functions of the City over the preceding year are shown in the following tabulation (000's omitted).

Function	82-83 Amount	83-84 Amount	Percent of Total	Increase From Fiscal 1983	
				\$	%
General Government	\$ 13.4	\$ 33.0	20.7%	19.6	246.2%
Public Safety	51.3	56.5	35.5	5.2	10.1
Public Works	20.0	13.4	8.4	(6.6)	(33.0)
Community Services	19.8	16.8	10.5	(3.0)	(15.2)
Library	3.4	3.6	2.3	0.2	5.8
Capital Improvements	15.5	29.7	18.6	14.2	192.0
Non-Operating	4.5	6.3	4.0	1.8	(60.0)
Total	\$127.9	\$159.3	100.0%	\$31.4	24.6%
	=====	=====	=====	=====	=====

Of the \$31.4 million increase in expenditures, the most significant amount (\$19.6 million) is the General Government function. This increase is attributable to fund type reclassifications for the Sacramento Housing and Redevelopment Agency (SHRA). In prior years the City and County conventional housing operations were reported as enterprise fund functions. The reclassification increased 1983-84 expenditures relating to housing activity by \$21.0 million. Additionally, the City's General Government cost decreased by \$1.4 million resulting in a net increase of \$19.6 million. The increase in capital improvements expenditures are also related to housing activity and the fund reclassification. The decreases in Public Works and Community Service functions are attributable to SHRA activity for the year.

ENTERPRISE FUNDS

Enterprise Funds are used to finance and account for the acquisition, operation, and maintenance of City facilities and services which are entirely or predominantly self-supporting from user charges. The operations are accounted for in such a manner as to show a profit or loss as in comparable private enterprises. At July 6, 1984, the City operated nine Enterprise Funds to include water, sewer, waste removal, lawn and garden, parking lots, community convention center, golf course, boat harbor, and public camping operations. Fiscal year 1983-84 net income from enterprise operations was \$6,068 million. This and other enterprise fund financial information can be found in Note 12 of the Combined Financial Statements.

DEBT ADMINISTRATION

In March 1983, Moody's Investors Service issued municipal credit reports on various outstanding City of Sacramento bond issues. Generally, these reports reduced City credit ratings one level. For example, the 1965 General Obligation Bonds were changed from Aaa to Aa1. The reason given is quoted below:

"Satisfactory financial position, despite recent budgetary imbalances, low debt burden, and the City's regional economic position provide high quality security. Rating revision reflects the continued financial pressures resulting from a significant reliance on sales tax revenue and the potential that continued budgetary imbalances will soon deplete once substantial financial reserves."

As of this writing, economic conditions have improved significantly and city management is working with the rating agencies to upgrade our ratings. Nevertheless, the bond ratings are all in the "excellent" category.

Outstanding City General Obligation Bonds at July 6, 1984 totalled \$17.0 million. Additionally, outstanding City Revenue Bonds at July 6, 1984 totalled \$32,555 million. This outstanding debt is detailed in Note 8 of the Combined Financial Statements. It is worthy of note that while the City's General Obligation Bond legal debt limit is \$298 million its actual general bonded indebtedness is only \$17.0 million or 5.7%. During the fiscal year, a Certificate of Participation was issued totaling \$8.160 million.

PENSION PLANS

In November 1976, the citizens approved a ballot measure which formally approved a financing plan to fully fund the City's unfunded pension obligations over a 30-year period ending in 2007. This ballot measure also closed the City plans to new members, who are now required to join the State of California Public Employees Retirement System (P.E.R.S.). As more fully disclosed in Note M to the Combined Financial Statements, the City is funding the closed plans in accordance with the funding provisions of the 1976 ballot measure and sound actuarial advice.

INDEPENDENT AUDIT

The City Charter requires an annual audit of the financial statements of the City. This requirement has been complied with and the auditor's unqualified opinion has been included in this report.

ACKNOWLEDGMENTS

The preparation of this report could not be accomplished without the dedicated services of the Finance Department staff. Their dedication to professional excellence is once again reflected in an improved Annual Financial Report. I wish to express my appreciation to all members of the department who assisted and contributed to its preparation.

Respectfully submitted,



JACK R. CRIST
Director of Finance



WALTER J. SLUPE
City Manager

MUNICIPAL OFFICIALS

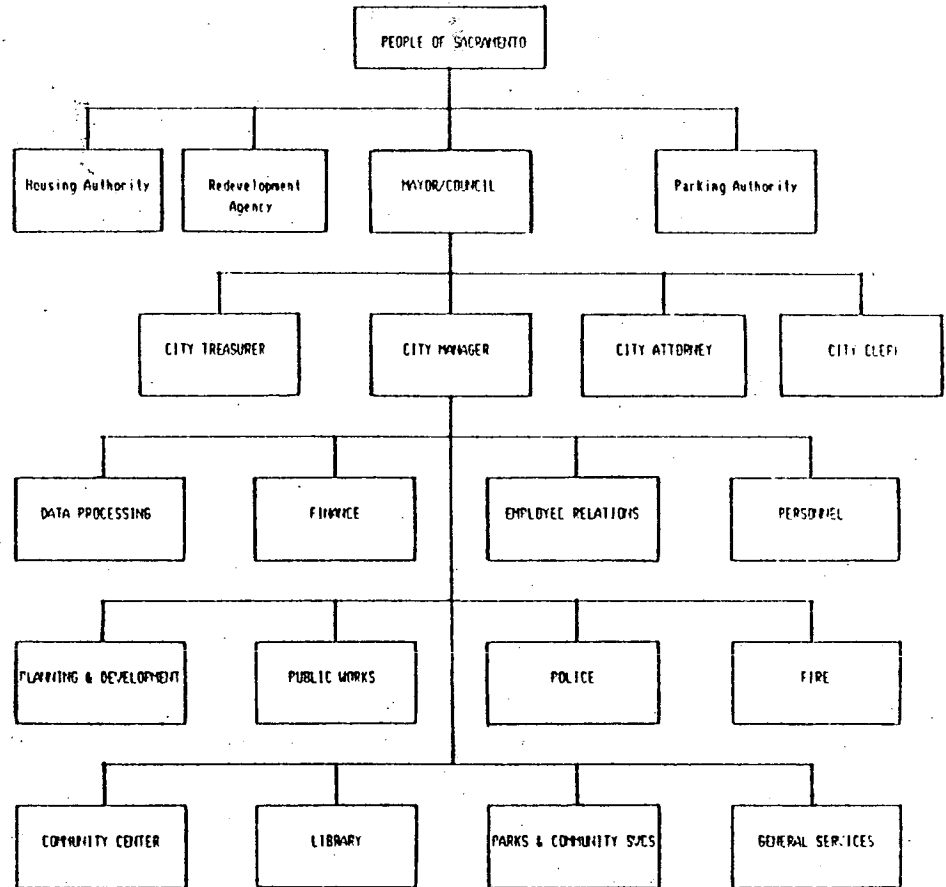
MAYOR
Anne Kudin

CITY COUNCIL

David M. Shore.....	District No. 1
Grantland Johnson.....	District No. 2
Douglas N. Pope.....	District No. 3
Tom Chinn.....	District No. 4
Joe Serna, Jr.....	District No. 5
William A. Smallman.....	District No. 6
Terry Kastanis.....	District No. 7
Lynn Robie.....	District No. 8

CITY OFFICIALS

Walter J. Slipe.....	City Manager
James P. Jackson.....	City Attorney
Thomas P. Friery.....	City Treasurer
Lorraine Hagana.....	City Clerk



CITY OF SACRAMENTO FINANCIAL SECTION



Annual Financial Report



455 CAPITOL MALL
SACRAMENTO, CALIFORNIA 95814
916 441-2370

April 15, 1985

To the Honorable Mayor and the
City Council of the City of Sacramento

We have examined the accompanying general purpose combined financial statements, as listed in the table of contents, of the City of Sacramento for the 53 weeks ended July 6, 1984. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other tests as we considered necessary in the circumstances. We did not examine the financial statements of the Sacramento Housing and Redevelopment Agency for the year ended December 31, 1983, which statements are included in these financial statements as described in Note 2 and which reflect total assets constituting 17.9% of combined assets at July 6, 1984 and revenue constituting 17.1% of combined revenue for the year ended July 6, 1984. These statements were examined by other auditors whose report thereon dated September 6, 1984, has been furnished to us, and our opinion expressed herein, insofar as it relates to the Sacramento Housing and Redevelopment Agency, is based solely upon the report of the other auditors who expressed an unqualified opinion thereon after giving retroactive effect to the change, with which they concurred, in the method of accounting for City and County conventional housing funds as described in Note 3.

In our opinion, based upon our examination and the report of the other auditors, the accompanying general purpose combined financial statements as listed in the table of contents, present fairly the financial position of the City of Sacramento at July 6, 1984 and the results of its operations and the changes in the financial position of its proprietary fund types and similar trust funds for the 53 weeks then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year after giving effect to the changes, with which we concur, of accounting for incurred but unreported claims against the City of Sacramento and the manner of reporting certain special revenue and nonexpendable trust funds as described in Note 3, and the change, as reported on by the other auditors, in the method of accounting for City and County conventional housing funds by the Sacramento Housing and Redevelopment Agency as described in Note 3 to the financial statements.

The accompanying supplemental information in the combining and individual fund and account group statements and schedules, as listed in the table of contents, are not necessary for a fair presentation in conformity with generally accepted accounting principles of the financial position, results of operations, and changes in financial position of the proprietary fund types and similar trust funds of the City of Sacramento, California, but are presented as additional analytical data. The supplemental information has been subjected to the tests and other auditing procedures applied to the examination of the general purpose combined financial statements listed in

To the Honorable Mayor and the
City Council of the City of Sacramento

April 15, 1985

the table of contents, but not to the extent necessary for us to formulate an opinion on the combining, individual fund, or account group statements or schedules standing alone. However, in our opinion, the supplemental data are stated fairly in all material respects in relation to the general purpose combined financial statements taken as a whole.

The other data included in this report, designated as the statistical section in the table of contents, has not been audited by us and, accordingly, we express no opinion on such data.

Pricewaterhouse

The logo for Pricewaterhouse, featuring the word "Pricewaterhouse" in a serif font with a horizontal line through the middle of the letters.

CITY OF SACRAMENTO
COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUPS

JULY 6, 1984
(in thousands)

	Governmental Fund Type			Proprietary Fund Type		Fiduciary Fund Type	Account Group		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Obligations	
ASSETS									
Cash and investments	\$11,040	\$50,830	\$ 531	\$ 8,493	\$10,551	\$ 35,226			\$116,671
Receivables (less allowances for uncollectible amounts):									
Taxes	3,867	2,720							6,587
Accounts	1,187			7,070	353	18,420			27,030
Notes		1,841							1,841
Special assessments	688								688
Accrued interest	512	305		102	256	2,384			3,559
Other	231	1,263	572						2,066
Investments at amortized cost						169,742			169,742
Due from other governments		6,871							6,871
Due from other funds	1,440	3,693		288		7			5,428
Inventories	254			619	459				1,332
Prepaid expenses				198	61	8			267
Equity in Community Center Authority				2,984					2,984
Restricted assets:									
Cash and investments	1,318			15,017					16,335
Accrued interest				300					300
Due from other agencies				4,940					4,940
Property, plant and equipment, net				167,868	10,642		\$135,251		313,761
Amount to be provided for long-term portion of accrued vacation and sick leave obligations								\$ 8,575	8,575
Amount to be provided for retirement of general long-term obligations								51,865	51,865
Amount to be provided for retirement of general long-term obligations, County of Sacramento								20,816	20,816
Amount to be provided for capital leases								695	695
Total assets	\$20,537	\$67,523	\$1,103	\$207,879	\$22,322	\$225,787	\$135,251	\$81,951	\$762,353
LIABILITIES AND FUND EQUITY									
Liabilities:-									
Accounts payable and accrued expenses	\$ 6,020	\$ 9,086	\$ 5	\$ 4,651	\$ 1,623	\$ 9,362		\$ 8,575	\$ 39,322
Due to other funds		3,061		2,317		50			5,428
Due to bond holders						4,222			4,222
Due to Regional Sanitation District				357					357
Accrued interest	154			42					196
Due to other governments		966				8,785			9,751
Accrued claims					10,461				10,461
Deposit and trust liabilities						357			357
Deferred revenue		11,125		12		1,494			12,631
Capital lease obligations payable				16,675	440			695	17,810
Bonded indebtedness				37,901		819		72,681	111,401
Total liabilities	6,174	24,238	5	61,955	12,524	25,089		81,951	211,936
Fund equity:									
Contributed capital				111,675	7,063				118,738
Investment in general fixed assets							\$120,038		120,038
				111,675	7,063		120,038		238,776
Retained earnings:									
Reserved for restricted cash and investments				11,802					11,802
Unreserved				22,447	2,735				25,182
Fund balances:									
Reserved	8,670	8,816				200,698	15,213		233,397
Unreserved		7,020							7,020
Designated for capital projects in progress	1,137	26,576	1,098						28,811
Designated for contingencies	4,556	873							5,429
Total fund balances/ retained earnings	14,363	43,285	1,098	34,249	2,735	200,698	15,213		311,641
Total fund equity	14,363	43,285	1,098	145,924	9,798	200,698	135,251		550,417
Total liabilities and fund equity	\$20,537	\$67,523	\$1,103	\$207,879	\$22,322	\$225,787	\$135,251	\$81,951	\$762,353

See accompanying notes to financial statements.

CITY OF SACRAMENTO
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

ALL GOVERNMENTAL FUND TYPES AND SIMILAR TRUST FUNDS

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Governmental Fund Type</u>				<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Expendable Trust</u>	
Revenues:						
Taxes	\$72,033	\$ 8,780				\$ 80,813
Licenses and permits	3,449					3,449
Intergovernmental	4,386	35,751	\$ 121		\$1,330	41,588
Charges for services	6,899					6,899
Fines and forfeits	1,070	1,037				2,107
Revenue from use of money and property	4,891	4,133	54		378	9,456
Property sales			1,411			1,411
Miscellaneous	770	5,948			55	6,773
Assessment levies		4,556				4,556
Contributions					1,568	1,568
Total revenues	<u>93,498</u>	<u>60,205</u>	<u>1,586</u>		<u>3,331</u>	<u>158,620</u>
Expenditures:-						
Operating:						
General government	6,467	26,317	14		184	32,982
Public safety	56,346	109				56,455
Public works	9,391	4,014				13,405
Community services	12,775	4,068				16,843
Library	3,572					3,572
Capital improvement projects:						
General government	73		12			85
Public works	4,291	19,313				23,604
Community services	381	1,804			3,788	5,973
Nondepartmental	5,498					5,498
Debt service:						
Principal				\$485		485
Interest				370		370
Total expenditures	<u>98,794</u>	<u>55,625</u>	<u>26</u>	<u>855</u>	<u>3,972</u>	<u>159,272</u>
Excess of revenues over (under) expenditures	(5,296)	4,580	1,560	(855)	(641)	(652)
Other financing sources (uses):						
Operating transfers in	9,661			855	2,226	12,742
Operating transfers (out)	(855)	(9,370)	(1,544)			(11,769)
Proceeds from Certificates of Participation	5,674					5,674
Grants previously recorded as deferred revenue		7,340				7,340
Total other financing sources (uses)	<u>14,480</u>	<u>(2,030)</u>	<u>(1,544)</u>	<u>855</u>	<u>2,226</u>	<u>13,987</u>
Excess of revenues and other sources over (under) expenditures and other uses	9,184	2,550	16		1,585	13,335
Fund balance beginning, as restated (Note 3)	5,041	40,681	1,082		3,762	50,566
Equity transfers in	388	60				448
Equity transfers (out)	(250)	(6)			(353)	(609)
Fund balance ending	<u>\$14,363</u>	<u>\$43,285</u>	<u>\$1,098</u>	<u>\$ -</u>	<u>\$4,994</u>	<u>\$ 63,740</u>

See accompanying notes to financial statements.

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CITY OF SACRAMENTO

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

GENERAL AND SPECIAL REVENUE FUND TYPES

FOR THE FIFTY THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>General Fund</u>			<u>Special Revenue Funds</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:						
Taxes	\$ 70,626	\$72,033	\$ 1,407	\$ 7,391	\$ 8,780	\$ 1,389
Licenses and permits	3,128	3,449	321			
Intergovernmental	4,187	4,386	199	33,771	35,751	1,980
Charges for services	6,661	6,899	238			
Fines and forfeits	1,150	1,070	(80)	1,000	1,037	37
Interest on investments	3,491	4,891	1,400	2,967	4,133	1,166
Property sales						
Miscellaneous	646	770	124	3,525	5,948	2,423
Assessment levies					4,556	4,556
Total revenues	<u>89,889</u>	<u>93,498</u>	<u>3,609</u>	<u>48,654</u>	<u>60,205</u>	<u>11,551</u>
Expenditures:-						
Operating:						
General government	6,266	6,467	(201)	27,547	26,317	1,230
Public safety	56,447	56,346	101	109	109	
Public works	9,621	9,391	230	5,520	4,014	1,506
Community services	12,779	12,775	4	2,120	4,068	(1,948)
Library	3,915	3,572	343			
Capital improvement projects:						
General government	84	73	11			
Public works	4,591	4,291	300	35,281	19,313	15,968
Community services	831	381	450	2,626	1,804	822
Nondepartmental	5,507	5,498	9			
Total expenditures	<u>100,041</u>	<u>98,794</u>	<u>1,247</u>	<u>73,203</u>	<u>55,625</u>	<u>17,578</u>
Excess of revenues over (under) expenditures	<u>(10,152)</u>	<u>(5,296)</u>	<u>4,856</u>	<u>(24,549)</u>	<u>4,580</u>	<u>29,129</u>
Other financing sources (uses):						
Operating transfers in	9,661	9,661				
Operating transfers (out)	(855)	(855)		(8,860)	(9,370)	(510)
Proceeds from Certificates of Participation		5,674	5,674			
Grants previously recorded as deferred revenue				8,884	7,340	(1,544)
Total other financing sources (uses)	<u>8,806</u>	<u>14,480</u>	<u>5,674</u>	<u>24</u>	<u>(2,030)</u>	<u>(2,054)</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>(1,346)</u>	<u>9,184</u>	<u>10,530</u>	<u>(24,525)</u>	<u>2,550</u>	<u>27,075</u>
Fund balance beginning, as restated (Note 3)	5,041	5,041		40,681	40,681	
Equity transfers in		388	388	60	60	
Equity transfers (out)		(250)	(250)	(6)	(6)	
Fund balance ending	<u>\$ 3,695</u>	<u>\$14,363</u>	<u>\$10,668</u>	<u>\$16,210</u>	<u>\$43,285</u>	<u>\$27,075</u>

See accompanying notes to financial statements.

Capital Projects			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
			\$ 78,017	\$ 80,813	\$ 2,796
			3,128	3,449	321
	\$ 121	\$ 121	37,958	40,258	2,300
			6,661	6,899	238
			2,150	2,107	(43)
\$ 200	54	(146)	6,658	9,078	2,420
	1,411	1,411		1,411	1,411
			4,171	6,718	2,547
				4,556	4,556
<u>200</u>	<u>1,586</u>	<u>1,386</u>	<u>138,743</u>	<u>155,289</u>	<u>16,546</u>
94	14	80	33,907	32,798	1,109
			56,556	56,455	101
			15,141	13,405	1,736
			14,899	16,843	(1,944)
			3,915	3,572	343
			84	73	11
1,150	12	1,138	41,022	23,616	17,406
			3,457	2,185	1,272
			5,507	5,498	9
<u>1,244</u>	<u>26</u>	<u>1,218</u>	<u>174,488</u>	<u>154,445</u>	<u>20,043</u>
(1,044)	1,560	2,604	(35,745)	844	36,589
			9,661	9,661	
(153)	(1,544)	(1,391)	(9,868)	(11,769)	(1,901)
				5,674	5,674
			<u>8,884</u>	<u>7,340</u>	(1,544)
(153)	(1,544)	(1,391)	<u>8,677</u>	<u>10,906</u>	<u>2,229</u>
(1,197)	16	1,213	(27,068)	11,750	38,818
1,277	1,082	(195)	46,999	46,804	(195)
			60	448	388
			(6)	(256)	(250)
<u>\$ 80</u>	<u>\$1,098</u>	<u>\$1,018</u>	<u>\$ 19,985</u>	<u>\$ 58,746</u>	<u>\$38,761</u>

CITY OF SACRAMENTO

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/FUND BALANCE

ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Proprietary Fund Type</u>		<u>Fiduciary Fund Type</u>		<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Internal Service</u>	<u>Nonexpendable Trust</u>	<u>Pension Trust</u>	
Operating revenues:-					
Charges for services	\$44,741	\$26,198			\$ 70,939
Investment income				\$ 16,825	16,825
Contributions:					
City				14,090	14,090
Employees				4,108	4,108
Rents and concessions	2,146				2,146
Miscellaneous	349			16	365
Total operating revenues	<u>47,236</u>	<u>26,198</u>		<u>35,039</u>	<u>108,473</u>
Operating expenses:					
Employee services	20,591	7,478			28,069
Services and supplies	17,991	5,982			23,973
Depreciation	3,533	1,947		117	5,597
Insurance premiums		6,978			6,978
Claims		5,045			5,045
Benefit payments				10,891	10,891
Refunds of contributions				532	532
Miscellaneous			\$ 3	721	724
Total operating expenses	<u>42,115</u>	<u>27,430</u>	<u>3</u>	<u>12,261</u>	<u>81,809</u>
Operating income (loss)	<u>5,121</u>	<u>(1,232)</u>	<u>(3)</u>	<u>22,778</u>	<u>26,664</u>
Nonoperating revenues (expenses):					
Interest revenue	2,538	1,065	18		3,621
Insurance claims recovery	1,294	15			1,309
Revenue from other agencies	555				555
Miscellaneous revenue	275	68	225		568
Increase in equity in Community Center Authority	431				431
Interest expense	(3,173)	(47)			(3,220)
Sale of real or personal property		53	30		83
Total nonoperating revenues (expenses)	<u>1,920</u>	<u>1,154</u>	<u>273</u>		<u>3,347</u>
Net income (loss) before operating transfers	7,041	(78)	270	22,778	30,011
Operating transfers in	69				69
Operating transfers (out)	(1,042)				(1,042)
Net income (loss)	6,068	(78)	270	22,778	29,038
Add depreciation on contributed assets	366				366
Net increase (decrease) to retained earnings	6,434	(78)	270	22,778	29,404
Retained earnings/fund balance, beginning, as restated (Note 3)	28,075	2,392	1,408	171,248	203,123
Equity transfers in		428			428
Equity transfers (out)	(260)	(7)			(267)
Retained earnings/fund balance, ending	<u>\$34,249</u>	<u>\$ 2,735</u>	<u>\$1,678</u>	<u>\$194,026</u>	<u>\$232,688</u>

See accompanying notes to financial statements.

CITY OF SACRAMENTO
 COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
 ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
 FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	Proprietary Fund Type		Fiduciary Fund Type		Totals (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	Pension Trust	
Sources of working capital:-					
Operations:					
Net income (loss)	\$ 6,068	(\$ 78)	\$270	\$22,778	\$29,038
Add depreciation not requiring working capital	3,533	1,947		117	5,597
Less gain on sale of assets not providing working capital		(53)			(53)
Working capital provided by operations	9,601	1,816	270	22,895	34,582
Contributions	3,816	68			3,884
Proceeds from Certificates of Participation	2,486				2,486
Increase in amounts payable from restricted assets	86				86
Decrease in restricted assets	222				222
Decrease in due from other agencies	287				287
Equity transfers from other funds	90	428			518
Increase in long term debt		173			173
Proceeds from sale of assets	22	120			142
Restatement for change in reporting of certain special revenue and nonexpendable trust funds (Note 3)			300		300
Total sources of working capital	16,610	2,605	570	22,895	42,680
Uses of working capital:					
Acquisition of property, plant and equipment	7,678	3,498			11,176
Decrease in long-term debt	2,112				2,112
Payment of interfund obligation	1,293				1,293
Increase in restricted assets	1,342				1,342
Transfers to other funds	350	7			357
Change in investment in Community Center Authority	431				431
Restatement for change in accounting for incurred but unreported claims (Note 3)		3,663			3,663
Other	428				428
Total uses of working capital	13,634	7,168			20,802
Net increase (decrease) in working capital	\$ 2,976	(\$4,563)	\$570	\$22,895	\$21,878
Elements of net increase (decrease) in working capital:					
Cash and investments	\$ 2,428	(\$ 144)	\$570	\$22,121	\$24,975
Accounts receivable	643	(24)		28	647
Accrued interest receivable	29	1		592	622
Inventory	143	(33)			110
Prepaid expenses and other assets	(218)	(1,301)			(1,519)
Accounts payable and accrued expenses	275	131		28	434
Accrued claims		(3,090)			(3,090)
Current portion of long-term liabilities	(329)	(103)			(432)
Deferred revenue	5			126	131
Net increase in working capital	\$ 2,976	(\$4,563)	\$570	\$22,895	\$21,878

See accompanying notes to financial statements.

CITY OF SACRAMENTO

NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF FUNDS AND SUMMARY
OF SIGNIFICANT ACCOUNTING POLICIES:

General

The City of Sacramento (the City) was founded in 1849. Its present system of government was established in 1921. The City Charter sets the form of government, states the powers and duties of the City Council and establishes boards, commissions, and other offices. The City operates under a council-manager form of government, whereby the people elect a mayor at large and eight district councilpersons who serve a term of four years and who, in turn, appoint a city manager, city clerk, city attorney and city treasurer. Services provided by the City include public safety (police and fire), highways and streets, water, sanitation, public improvements, parking, community center, library, culture-recreation, parks, building inspection, planning and zoning, animal control, housing, redevelopment and general administration.

The accounts of the City are organized and accounted for on the basis of funds and account groups, each of which is defined as a separate fiscal and accounting entity with a self-balancing set of accounts established for the purpose of carrying on specific activities or attaining certain objectives in accordance with applicable regulations, restrictions or limitations. In accordance with the City Charter and ordinances, several different types of funds and account groups are used to record the City's financial transactions. For financial reporting, they have been grouped and are presented in this report as follows:

Governmental Fund Types

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Proprietary Fund Types

Enterprise Funds are used to account for operations for which it is the stated intent that costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges and space rentals.

Internal Service Funds are used to account for the financing of goods, services or facilities provided by one department to other departments of the City on a cost-reimbursement basis.

Fiduciary Fund Types

Trust Funds are used to account for assets and activities restricted to a specific purpose in accordance with a trust agreement. These include expendable trust funds, which are accounted for on the modified accrual basis, and nonexpendable and pension trust funds, which are accounted for on an accrual basis.

Agency Funds are used to account for assets held by the City as an agent for individuals, private organizations and other governmental units.

Account Groups

The General Fixed Assets Account Group is used to maintain control and cost information on capital assets owned by the City other than those assets of the proprietary fund types.

The General Long-Term Obligations Account Group is used to account for unmatured long-term liabilities, long-term capital lease obligations, and the long-term portion of accrued vacation and sick pay that will be financed from governmental funds.

Bases of Accounting

Governmental Funds and Expendable Trust funds are maintained on the modified accrual basis of accounting wherein material revenues are recognized in the accounting period in which they become measurable and available. The City considers revenues as available if they are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues considered susceptible to accrual include property taxes, interest, revenue sharing entitlements, grants-in-aid earned, utility users tax, and certain other intergovernmental revenues. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable, except for unmatured interest on long-term obligations which are recognized when due. In addition, Agency fund assets and liabilities are accounted for on the modified accrual basis.

Proprietary, Nonexpendable Trust and Pension Trust funds are maintained on the accrual basis of accounting wherein revenues are recognized in the period earned and expenses are recognized in the period incurred.

Pooled Cash and Investments

A pooled cash and short-term investment system is used for substantially all funds except the City Employees' Retirement System and specified federal funds which by law must be segregated. The share of each fund in the pooled cash account is separately accounted for and interest earned is apportioned quarterly based on the relationship of its daily balance to the total of pooled cash and investments. Investments other than the City Employees' Retirement System are stated at cost which approximates market in the aggregate.

The City Employees' Retirement System investments represent corporate and municipal bonds, corporate stock, hard assets and real estate mortgages which are recorded at amortized cost (defined as cost net of premium and

discount amortization) of \$169.7 million with an approximate market of \$139.7 million. Cost exceeds market value by approximately \$25.4 million for certain corporate bonds and mortgage backed certificates included in pension fund investments. In addition, cost exceeds market value by approximately \$4.6 million for corporate stock included in pension fund investments as described above. Adjustments to market value have not been reflected on the combined balance sheet, however, since the City generally intends to hold these investments to maturity.

Inventories

Inventories are stated at weighted average cost. Inventories in the General Fund consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed.

Taxes and Liens Receivable

The County of Sacramento assesses, bills, and collects property taxes annually and remits a prorata amount to the City. Taxes and liens receivable represent property taxes collected by the County but not remitted to the City at July 6, and estimates of delinquent property taxes and liens to be received in the next fiscal year.

Secured property taxes attach as an enforceable lien on property as of March 1 and are due and payable in two equal instalments on the following November 1 and February 1. Secured taxes become delinquent on December 10 and April 10.

Unbilled Utility Revenue

Unbilled utility revenue at year-end is recognized as revenue in Enterprise Funds and is recorded as an unbilled receivable.

Property, Plant and Equipment

Fixed assets are generally stated at historical cost. Reconstructed historical cost is used in the case of certain older fixed assets whose original cost was not available at the time the City formalized its fixed asset accounting system in 1978. These reconstructed values were developed by an outside consulting firm experienced in such procedures. Donated fixed assets are stated at estimated fair market value at the date received.

Depreciation has been provided for Enterprise and Internal Service Fund fixed assets using the straight-line method over the following estimated useful lives:

Structures and improvements	5 to 92 years
Water transmission and distribution system	11 to 75 years
Machinery and equipment	2 to 30 years

Depreciation is not recorded in the General Fixed Assets Account Group.

It is the policy of the City to capitalize all costs except structures and improvements related to the street and/or roadway system, equipment costing less than \$500 and structures and improvements costing less than \$5,000. Costs of assets sold or retired (and the related amount of accumulated depreciation for Enterprise Fund and Internal Service Fund assets) are eliminated from the accounts in the year of sale or retirement. Any resulting gain or loss is included in the operating statement of the affected fund.

Capitalized Lease Obligations

The lease obligations identified in Note 7 are carried as liabilities in the applicable fund or account group at the discounted present value of the total lease contract. The related assets are capitalized in the appropriate fund or account group and are classified as property, plant and equipment.

Vacation and Sick Pay Obligations

Employee vesting rights

An employee may accumulate vacation time equal to an amount which could be earned in a two year period. Sick pay vests and may be accumulated until retirement. Upon termination or retirement, an employee may receive a cash payment of one-third of the accumulated sick leave vested. In addition, an employee with sixty days of accumulated sick leave at the end of a calendar year may receive a 25% payment of one year's sick leave.

Governmental funds

The estimated current portion of the accrued vacation and sick pay liability is recorded as an expenditure and related liability in the General Fund at the end of each year with the noncurrent portion of the liability recorded in the General Long-Term Obligation Account Group.

Actual vacation and sick pay expenditures during the year are charged to the General Fund liability account.

Proprietary funds

Vacation and sick pay is recorded as an expense and related liability in the year earned. Accrued but unpaid liabilities at July 6, 1984, are included in accounts payable and accrued expenses in the accompanying combined balance sheet.

Due From Other Funds

Noncurrent portions of long-term interfund loans receivable in governmental funds are offset by a fund balance reserve account which indicates that they do not constitute "available spendable resources" since they are not a component of net current assets. Current portions of long-term interfund loans receivable are considered "available spendable resources" (see Note 11).

Interfund Transactions

Following is a description of the four basic types of interfund transactions made during the year and the related accounting policies:

1. Quasi-external (charges for current services) - Transactions for services rendered or facilities provided. These transactions are recorded as revenues in the receiving fund and expenditures in the disbursing fund.
2. Reimbursements (expenditure transfers) - Transactions to reimburse a fund for specific expenditures incurred for the benefit of another fund. These transactions are recorded as expenditures in the disbursing fund and as a reduction of expenditures in the receiving fund.
3. Operating transfers - Transactions to allocate resources from one fund to another fund not contingent on the incurrence of specific expenditures in the receiving fund. These transactions are recorded as transfers in and out in the same accounting period.
4. Equity transfers - Transactions recording equity contributions between funds. The receiving funds records such transactions as transfers in and additions to fund balance, or in the case of an Enterprise Fund, to a contributed capital account. The disbursing fund records the transactions as transfers out and a reduction of fund balance, or in the case of an enterprise fund as a reduction of equity.

Long-Term Liabilities

Revenue Bond debt service described in Note 9 is paid semiannually from taxes, user fees and charges collected by applicable Enterprise Funds.

General Obligation Bond debt service described in Note 9 is paid semiannually from taxes levied and collected in the General Fund.

Budgetary Principles

By charter, the City manager is required to submit the proposed budget to the City Council "not later than 60 days prior to the commencement of each fiscal year." The Council holds public hearings in May and June, modifies the manager's recommendations and adopts a final budget in the third or fourth week in June. The budget adoption resolution specifies that budgets will be controlled by major expenditure categories within departments and divisions. Budget information is presented for general, special revenue and capital projects funds. This budgetary data is prepared on the modified accrual basis consistent with the comparative actual amounts.

Budgetary revenue estimates are established by the Council at the time the budget is initially approved. Estimated revenue is modified only when "new" sources are identified. Budgetary expenditure amounts represent original appropriations adjusted by budget transfers and appropriation amendments.

City Council policy requires reappropriation of carryover Capital Improvement Project budgets on an annual basis after review of each individual project status. The City manager is authorized to administratively amend the budget during the year for transaction amounts up to \$10,000. All other appropriation adjustments, either transfers or increases/decreases require City Council approval. Supplemental appropriations are adopted throughout the year as necessary.

Encumbrance accounting is utilized during the year for budget control purposes. However, encumbrances outstanding at year end do not constitute expenditures or liabilities but, rather, reservations of fund balance. The City, however, does honor the contract represented by year-end encumbrances and the subsequent year's appropriations provide authority to complete these transactions. Unencumbered operating budget appropriations lapse at the end of the fiscal year.

The budgetary principles of the Sacramento Housing and Redevelopment Agency (SHRA) are the same as those of the City except that the SHRA budget is adopted and controlled on a calendar year basis.

Fiscal Year

The City fiscal year begins on the first Saturday of each July. This results in an even 52 week fiscal year, except for every sixth year which contains 53 weeks. The SHRA fiscal year is January 1 to December 31, and its December 31, 1983 financial statement information was utilized in the preparation of this report.

Total Memorandum Only Information

The accompanying financial statements include total columns labeled "Memorandum Only." The "Memorandum Only" totals do not represent consolidated financial information because the individual fund types included in the total are prepared on different bases of accounting. These totals are not necessary for a fair presentation of the financial statements, but are presented as additional analytical data.

NOTE 2 - REPORTING ENTITY:

Effective July 2, 1982, the City adopted NCGA Statement No.3, "Defining the Governmental Reporting Entity." NCGA requires that the accounts of certain separate but related legal entities (component units) be included in the City's general purpose combined financial statements (GPFS) when significant control or dependence exists. Control or dependence is determined on the basis of oversight responsibility which includes evidence of financial interdependency, selection of governing authority, appointment of management, ability to significantly influence operations and accountability for fiscal matters.

Based upon the foregoing criteria, certain entities were determined to be component units of the City. A description of these related entities and the method of incorporating their financial information in the GPFS are summarized as follows:

The Parking Authority of the City of Sacramento (the Authority) is an independent public entity created in 1968 by the Sacramento City Council under provisions of the Streets and Highways Code of the State of California. The Authority constructed and is presently leasing parking facilities to the City which were financed through the issuance of revenue bonds. The City Council serves as the governing board of the Authority and is therefore responsible for the fiscal and administrative activities of this related entity. The financial information of the Authority has been consolidated into the Parking (Enterprise) Fund and all lease obligations receivable and payable between the Authority and the City have been eliminated.

The Sacramento Housing and Redevelopment Agency (the SHRA) is a joint powers agency which, in 1973, became the fiscal agent/administrator for the Housing Authority of the City of Sacramento, the Housing Authority of the County of Sacramento and the Redevelopment Agency of the City of Sacramento. The SHRA also performs the same functions for the Redevelopment Agency of the County of Sacramento which was formed in 1974. The SHRA is governed by a thirteen member commission of which four members each are appointed by the City Council, the Board of Supervisors of the County of Sacramento, and the Community Development Revenue Sharing Commission. A thirteenth member is appointed by the eight City and County representatives. The SHRA has approximately 275 employees and the Executive Director of the SHRA reports to the City Council. The financial activity of the Agency has been disaggregated and is included in the City's financial statements as the SHRA Capital Projects Fund, the SHRA Special Revenue Fund, the SHRA Enterprise Fund, the SHRA Internal Service Fund, and the SHRA Trust and Agency Funds, the SHRA General Fixed Asset Group of Accounts, and the SHRA General Long-Term Debt Group of Accounts. The activities of the County in SHRA are not significant and its involvement is primarily that of a passive sponsor which avails itself of federal funding sources. The assets and liabilities of SHRA have not been eliminated from these financial statements. However, eliminations have been made for significant activity recorded in the accounts of both the City and SHRA. The portion of SHRA assets and liabilities owned by the County has been reported separately as a minority interest within the fund balances of appropriate funds.

NOTE 3 - ACCOUNTING CHANGES AND FUND
BALANCE/RETAINED EARNINGS RESTATEMENTS:

Effective January 1, 1983, the SHRA reported City and County conventional housing funds as special revenue funds because, under these programs, the Department of Housing and Urban Development (HUD) establishes user charge rates and subsidizes substantially all capital costs. In addition, the Agency is not empowered to operate these programs in a manner similar to that of a private enterprise. These funds had been reported previously as enterprise funds.

Effective July 2, 1983, the City adopted National Council on Governmental Accounting (NCGA) Statement No. 4, "Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Absences." This statement requires the recognition of a liability for the estimated amount of incurred but unreported claims against the City. Prior to this time, the City accounted for incurred but unreported claims in its Risk Management (Internal Service) Fund by establishing a reserve of retained earnings for such contingencies. Incurred but unreported claims are now recorded as accrued claim liabilities in this fund.

Effective July 2, 1983, the City reclassified certain funds shown previously as expendable trust funds to nonexpendable trust funds and special revenue funds to more appropriately reflect the nature of their activities.

The effect of these restatements on beginning retained earnings/fund balances is shown as follows:

	Funds					Account Groups	
	Special Revenue	Enterprise	Nonexpendable Trust	Expendable Trust	Internal Service	General Fixed Assets	General Long-Term Obligations
Retained earnings/fund balance as previously reported	\$36,090	\$11,395	\$1,108	\$5,548	\$6,055	\$ 72,928	\$24,642
Restatements of SHRA balances:							
Reclassification of contributed capital to retained earnings		31,085					
Fund type reclassifications	14,405	(14,405)					
Fixed assets transferred to account groups	(46,485)					46,485	
Long-term debt transferred to account groups	45,654						45,654
Deferred revenue	(9,261)						
Other	(1,208)					448	
Restatements of City balances:							
Reclassification of certain special revenue and non-expendable trust funds	1,486		300	(1,786)			
Change in accounting for incurred but unreported claims					(3,663)		
Retained earnings/fund balance beginning, as restated	\$40,681	\$28,075	\$1,408	\$3,762	\$2,392	\$119,861	\$70,296

NOTE 4 - DUE FROM OTHER AGENCIES:

The City has entered into an agreement with the Sacramento County Regional Sanitation District whereby the City has conveyed to the District its entire interest in certain sanitation facilities. As consideration for the transfer of the facilities, the District is required to make annual payments to the City, which in turn pays the bondholders. The amount receivable from the District related to this debt service was \$4,940,000 at July 6, 1984.

NOTE 5 - PROPERTY, PLANT AND EQUIPMENT:

City property, plant and equipment at July 6, 1984 and Sacramento Housing and Redevelopment Agency property, plant and equipment at December 31, 1983 consisted of the following (in thousands):

	Enterprise Funds	Internal Service Funds	General Fixed Assets
Land	\$ 10,409	\$ 25	\$ 41,760
Buildings and plant	40,187	1,507	64,547
Machinery and equipment	1,504	19,254	7,950
Transmission and distribution systems	145,527		
Construction in progress	10,780	278	20,994
	<u>208,407</u>	<u>21,064</u>	<u>135,251</u>
Less - Accumulated depreciation	(40,539)	(10,422)	
Property, plant and equipment, net	<u>\$167,868</u>	<u>\$10,642</u>	<u>\$135,251</u>

NOTE 6 - GENERAL FIXED ASSETS ACCOUNT GROUP ACTIVITY:

Activity in the City General Fixed Assets Account Group for the fifty-three weeks ended July 6, 1984 and for the Sacramento Housing and Redevelopment Agency General Fixed Assets Account Group for the year ending December 31, 1983 is shown as follows (in thousands):

	Land	Buildings and Improvements	Machinery and equipment	Construction in progress	Sacramento Housing and Redevelopment Agency Land, buildings and Improvements	Total
Balance, beginning	\$7,847	\$21,783	\$5,793	\$6,787	\$30,718	\$ 72,928
Add: Restatement for change in reporting of City and County Conventional Housing funds (Note 3)					46,933	46,933
Balance, beginning, as restated	7,847	21,783	5,793	6,787	77,651	119,861
Additions and transfers in	57	5,728	506	7,709	8,173	22,173
Deletions and transfers out		(22)	(40)	(6,133)	(588)	(6,783)
Balance, ending	<u>\$7,904</u>	<u>\$27,489</u>	<u>\$6,259</u>	<u>\$8,363</u>	<u>\$85,236</u>	<u>\$135,251</u>

NOTE 7 - CAPITAL LEASE OBLIGATIONS PAYABLE:

City Proprietary Funds

Enterprise funds

The Community Center Fund leases the Sacramento Community Center from the Sacramento Community Center Authority (The Authority). A base rental amount ranging from \$1,374,250 in 1984 to \$1,467,188 in 2004 and a final payment of \$1,460,930 in 2005 is payable annually to the Authority on August 15. This fund is also required to pay all operating costs of the Authority including taxes and assessments, administrative costs, and insurance premiums. The capitalized portion of this lease comprises the Investment in Community Center Authority balance in the financial statements.

The Waste Removal Fund leases two side loading refuse packers which require monthly principal and interest payments of \$2,591 from April 1981 through March 1986.

The Internal Service Fund has three capital leases for equipment, as follows:

Minicomputer and software for an Equipment Management Information System requiring annual principal and interest payments of \$58,332, final payment June 1987.

Landfill Compactor for use in waste disposal operations requiring annual principal and interest payments of \$6,238, final payment January 1987.

Landfill Crawler waste disposal equipment requiring monthly principal and interest payments of \$6,250, final payment September 1986.

General Fixed Asset Account Group
General Long-Term Debt Account Group

Univac Computer - The City leases a Univac 90-80 Computer from Sperry Corporation. The terms of the lease require monthly payments of \$12,761 through September 1988.

Library Building - The City leases a library building under a lease whose terms require monthly payments of \$1,900 to March 1987. The City General Fund is also required to pay all library operating costs.

The following is a schedule by years of future City minimum lease payments under capital leases together with the present value of their net minimum lease payments as of July 6, 1984 (in thousands):

Year ended July	Proprietary Funds			General Fixed Assets and General Long-Term Obligations		Totals (memorandum only)
	Enterprise		Internal Service	Univac Computer	Library building	
	Community Center building	Waste removal equipment	Equipment			
1985	\$ 1,379	\$31	\$209	\$144	\$23	\$ 1,786
1986	1,384	24	208	153	23	1,792
1987	1,387		108	153	13	1,661
1988	1,389			153		1,542
1989	1,389			39		1,428
Later years	24,243	—	—	—	—	24,243
Total minimum lease payments	31,171	55	525	642	59	32,452
Less: Amount repre- senting interest	(14,546)	(5)	(85)	—	(6)	(14,642)
Present value of net minimum lease payment	<u>\$16,625</u>	<u>\$50</u>	<u>\$440</u>	<u>\$642</u>	<u>\$53</u>	<u>\$17,810</u>

NOTE 8 - BONDED INDEBTEDNESS:

Bonded indebtedness is summarized as follows:

	Proprietary Fund Type	Fiduciary Fund Type Trust and Agency	Account Group General Long-Term Obligations	Total (Memorandum Only)
	Enterprise			
Revenue bonds	\$32,555			\$ 32,555
Serial bonds payable			\$27,863	27,863
Certificates of partici- pation payable	2,486		5,674	8,160
Mortgage notes payable	2,860		61	2,921
Notes payable			39,083	39,083
Loans payable		\$819		819
	<u>\$37,901</u>	<u>\$819</u>	<u>\$72,681</u>	<u>\$111,401</u>

At July 6, 1984, City bonded indebtedness consists of the following (in thousands):

<u>Type of Bonded Indebtedness</u>	<u>Issue Year</u>	<u>Maturity Date</u>	<u>Range of Interest Rates</u>	<u>Authorized and Issued</u>	<u>Outstanding At July 6, 1984</u>
<u>Revenue Bonds</u>					
<u>Water Revenue Bonds</u>					
Series A	1960	7/1/00	3.90%	\$ 6,000	\$ 3,635
Series B-I	1960	7/1/00	3.50%-3.70%	8,000	4,725
Series B-II	1960	7/1/00	3.25%-3.60%	7,905	4,720
Series C	1960	7/1/02	5.00%-6.50%	3,095	2,825
N. Sacramento	1960	5/1/02	3.63%-3.70%	2,500	1,080
Total water revenue bonds				<u>27,500</u>	<u>16,985</u>
<u>Sewer Revenue Bonds</u>					
Series A	1968	5/1/98	4.00%-4.80%	8,000	5,560
<u>Parking Authority Revenue Bonds</u>					
Series A	1968	7/1/98	4.50%-5.00%	8,000	5,560
Series B	1975	7/1/00	7.00%	5,450	4,450
Total parking authority revenue bonds				<u>13,450</u>	<u>10,010</u>
Total revenue bonds				<u>48,950</u>	<u>32,555</u>
<u>General Obligation Bonds</u>					
<u>Flood and Drainage Bonds:</u>					
Series A	1965	7/1/95	3.00%-3.25%	5,500	2,645
Series B	1965	7/1/96	4.00%-4.20%	5,000	2,705
Series C	1965	1/1/01	4.00%-6.00%	4,500	3,430
Total general obligation bonds				<u>15,000</u>	<u>8,780</u>
(together with SHRA bonds of \$19,083* totals \$27,863)					
<u>Certificates of Participation</u>					
	1983	3/1/94	6.20%-8.80%	8,160	8,160
Total City bonded indebtedness				<u>\$72,110</u>	<u>49,495</u>

At December 31, 1983, Sacramento Housing and Redevelopment Agency bonded indebtedness consists of the following (in thousands):

<u>Mortgage Notes Payable</u>					
Ping Yuen Center	1976	6/30/16	8.50%	\$ 863	\$ 836
Ralph Kennedy Estates	1977	5/31/17	8.50%	850	828
San Jose Broadway	1978	1/31/19	7.88%	800	788
Larchmont Wildflower	1979	4/30/09	7.75%	427	408
Del Paso Heights	--	6/30/86	4.25%	207	61
Total mortgage notes payable				<u>3,147</u>	<u>2,921</u>

Bonds Payable

County SF 175	1961	12/1/01	3.50%	1,275	790
City SF 191:					
1st Issue	1951	12/1/91	2.13%	4,073	1,043
2nd Issue	1972	12/1/11	5.00%	7,560	6,500
3rd Issue	1972	12/1/12	5.25%	3,055	2,730
4th Issue	1974	12/1/11	6.00%	4,930	4,515
Tax Allocation Bonds					
City - Series A	1963	9/1/93	3.90%	2,800	1,045
Lease Revenue Bonds	1977	4/1/05	5%-6.5%	2,700	2,460
Total bonds payable				<u>26,393</u>	<u>19,083*</u>

Notes Payable

SHRA Notes	1982	1987-89	5%-12%	2,124	1,865
SHRA Project Notes Due HUD	-----	various	-----	37,218	37,218
Total payable to HUD				<u>39,342</u>	<u>39,083</u>
Other loans payable-CDBG Proceeds		-	-	-	819
Total SHRA bonded indebtedness				<u>\$68,882</u>	<u>61,906</u>
Grand total bonded indebtedness					<u>\$111,401</u>

NOTE 9 - DEBT SERVICE TO MATURITY:

The annual requirement to amortize all outstanding City bonded debt as of July 6, 1984, including interest payments of \$20,153,000 is as follows (in thousands):

Year Ending July	Water Revenue Bonds	Sewer Revenue Bonds	Parking Authority Revenue Bonds	General Obligation Bonds	Certificate of Participation	Total
1985	\$ 1,410	\$ 537	\$ 1,039	\$ 856	\$ 1,302	\$ 5,144
1986	1,422	544	1,041	860	1,325	5,192
1987	1,418	545	1,036	855	1,255	5,109
1988	1,292	541	1,037	862	1,270	5,002
1989	1,286	545	233	289	1,288	3,641
1990-94	7,584	2,728	6,015	4,913	5,662	26,902
1995-99	6,852	2,191	4,684	2,360		16,087
Thereafter	1,946	-		625		2,571
Total	<u>\$23,210</u>	<u>\$7,631</u>	<u>\$15,085</u>	<u>\$11,620</u>	<u>\$12,102</u>	<u>\$69,648</u>

Annual debt service to maturity information was not presented in the financial statements of the Sacramento Housing and Redevelopment Agency. However, annual principal maturities of all long-term debt were reported instead, as follows (in thousands):

<u>Year ending December 31</u>	<u>Notes payable</u>	<u>Mortgage notes payable</u>	<u>Bonds payable</u>
1984	\$ 435	\$ 39	\$ 545
1985	413	41	928
1986	428	41	940
1987	444	24	494
1988	350	26	511
Later years	<u>37,013</u>	<u>2,750</u>	<u>15,665</u>
	<u>39,083</u>	<u>2,921</u>	<u>19,083</u>

NOTE 10 - GENERAL LONG-TERM OBLIGATIONS

ACCOUNT GROUP ACTIVITY:

Activity in the City General Long-Term Obligations Account Group for the fifty-three weeks ended July 6, 1984 and for the Sacramento Housing and Redevelopment Agency General Long-Term Obligations Account Group for the year ended December 31, 1983 is shown as follows (in thousands):

	<u>General Long-Term Obligations Account Group</u>		
	<u>City</u>	<u>Sacramento Housing and Redevelopment Agency</u>	<u>Total</u>
Balance, beginning	\$18,285	\$ 6,357	\$24,642
Restatement for change in reporting of City and County Conventional Housing funds (Note 3)		<u>45,654</u>	<u>45,654</u>
Balance, beginning, as restated	18,285	52,011	70,296
Increases in long-term obligations:			
Notes payable		8,384	8,384
Long-term portion of accrued vacation and sick leave liability	423		423
Certificates of Participation	5,674		5,674
Less retirements of long-term debt			
Notes payable		(963)	(963)
Mortgage note payable		(19)	(19)
Bonds payable	(485)	(757)	(1,242)
Equipment lease	(154)		(154)
Library building lease	(19)		(19)
Other		(429)	(429)
Balance, ending	<u>\$23,724</u>	<u>\$58,227</u>	<u>\$81,951</u>

NOTE 11 - DUE TO OTHER FUNDS:

From 1970 to 1978, the City General Fund advanced funds to the Community Center (Enterprise) Fund to support operations. A formal repayment schedule from the Community Center Fund to the City General Fund was adopted June 30, 1979 by Resolution No. 79-393, Section 5. The accumulated advances of \$2,467,500 were recorded as a receivable in the General Fund and a payable in the Community Center Fund. Terms call for a ten-year repayment beginning the fiscal year 1979-80 with equal annual repayments of \$351,316 due each June 30, including interest at the rate of 7%. The outstanding balance as of July 6, 1984 is \$1,440,470.

NOTE 12 - SEGMENTS OF ENTERPRISE ACTIVITIES:

Key financial data for City services financed by user charges for the year ended July 6, 1984 are summarized as follows (in thousands):

	Water	Sewer	Waste removal	Golf	Parking	Community Center	Boat harbor	Sacramento Housing and Redevelopment Agency	Camp Sacramento
Operating revenues	\$12,001	\$ 7,432	\$14,240	\$2,111	\$ 5,466	\$ 4,607	\$369	\$ 897	\$ 113
Operating expenses, exclusive of depre- ciation	(8,285)	(7,602)	(13,822)	(1,694)	(3,236)	(2,751)	(413)	(683)	(96)
Other income (expense)	360	827	(24)	115	179	(701)	61	(191)	1,294
Operating transfers in (out)	5	44	(13)		(1,009)				
Earnings (loss) before depreciation	4,081	701	381	532	1,400	1,155	17	23	1,311
Depreciation	(1,229)	(1,213)	(14)	(26)	(395)	(447)	(30)	(178)	(1)
Net income (loss)	\$ 2,852	(\$ 512)	\$ 367	\$ 506	\$ 1,005	\$ 708	(\$ 13)	(\$ 155)	\$1,310
Assets	\$70,508	\$78,584	\$ 5,631	\$1,959	\$21,529	\$20,248	\$780	\$7,518	\$1,551
Capital lease obligations payable	-	-	\$ 50	-	-	\$16,625	-	-	-
Bonds payable	\$16,985	\$ 5,560	-	-	\$10,010	-	-	-	-
Bond coverage ratio	3.4:1	1.8:1	-	-	1.9:1	-	-	-	-
Bond coverage required ratio	1.3:1	1.3:1	-	-	1.3:1	-	-	-	-
Fund equity	\$52,552	\$71,471	\$ 1,969	\$1,647	\$11,143	\$ 1,857	\$675	\$3,703	\$1,336
Property plant, and equipment acquired	\$ 2,377	\$ 3,030	\$ 532	\$ 341	-	\$ 25	\$ 45	\$ 26	\$1,302
Total property, plant and equipment, less accumulated depre- ciation	\$60,168	\$63,990	\$ 2,897	\$ 710	\$15,686	\$15,809	\$396	\$6,893	\$1,319

NOTE 13 - UNRECORDED GRANT ENTITLEMENT:

The City records the amount of federal and State of California grant entitlements as revenue when the related expenditures are incurred. The difference between the total grant entitlement and expenditures to date is detailed by grant as follows (in thousands):

	<u>Grant year</u>	<u>Total entitlement</u>	<u>Expenditures to date</u>	<u>Unexpended entitlements</u>
Federal grants:				
Community Development				
Block grant:	1975	\$ 4,005	\$ 4,005	\$ -0-
	1976	3,824	3,824	-0-
	1977	4,246	4,246	-0-
	1978	4,152	4,152	-0-
	1979	4,055	4,055	-0-
	1980	4,528	4,528	-0-
	1981	5,542	5,542	-0-
	1982	3,344	56	3,288
	1983	9,216	3,379	5,837
	1984	4,150	-0-	4,150
		<u>\$47,062</u>	<u>\$33,787</u>	<u>\$13,275</u>
State/federal capital projects:				
Recreation and parks		<u>\$4,726</u>	<u>\$3,081</u>	<u>\$1,645</u>

NOTE 14 - RETIREMENT AND DEFERRED COMPENSATION PLANS:

Sacramento City Employees' Retirement System (SCERS)

The City sponsors and administers a defined benefit contributory pension plan known as the Sacramento City Employees' Retirement System (SCERS). It is a single employer plan and is accounted for as a separate pension trust fund in the financial statements. It covers all City employees hired before January 29, 1977 (approximately 54% of employees). Employee contributions under this plan are generally frozen and the City, pursuant to a 1976 ballot measure, is responsible for the actuarially determined unfunded obligation of the plan. The City, based on Charter requirements as a result of the 1976 ballot measure mentioned above, is amortizing the unfunded obligation by contributions of 10.15% of total payroll through June 30, 2007. Significant actuarial assumptions are as follows:

- o Actuarial method--entry age normal--unfunded supplemental present value is being amortized over the period ending June 30, 2007.
- o Interest on investments at 7%.
- o City normal cost employee contribution rates: 6.1% for miscellaneous, 17.1% for safety.

The total actual contributions made by the City to the City pension plan for the year ended July 6, 1984 were \$14,090,000. This contribution was in accordance with actuarial requirements and included \$7,709,000 toward the system's unfunded obligation.

The plan receives an actuarial report on an annual basis from the actuary of record. The latest actuarial valuation, as of June 30, 1984 (dated November 1, 1984), provided the following actuarial information:

o Unfunded obligation	<u>\$139.1 Million</u>
o Present value of accrued benefits:	
o Vested	\$276.0 Million
o Non-vested	<u>.7 Million</u>
	<u>\$276.7 Million</u>
o Net assets available for benefits	<u>\$194.0 Million</u>

The projected unfunded obligation at June 30, 1985 is \$140.9 million.

Public Employees' Retirement System (PERS)

The City also contributed \$2,110,197 during fiscal year 1983-84 to the California State PERS as its actuarially determined pension contribution covering all City employees hired after January 29, 1977 (approximately 46% of employees). Employee and employer contributions are determined by the PERS system's actuary. The City periodically receives an actuarial report from PERS. The latest actuarial valuation, as of June 30, 1983, provided the following actuarial information.

	<u>June 30, 1984</u>
o Unfunded obligation	<u>\$ 2,313 Million</u>
o Present value of accrued benefit vested and non-vested	Not available
o Net assets available for benefits	<u>\$10,756 Million</u>

The City makes contributions to PERS at the following rates:

	<u>Percent of covered payroll</u>	
	<u>Miscellaneous</u>	<u>Safety</u>
Normal cost	8.396%	16.377%
Unfunded obligation	<u>0.098</u>	<u>0.021</u>
	<u>8.494%</u>	<u>16.398%</u>

Significant PERS actuarial assumptions are as follows:

- o Actuarial method is the entry aged normal method and the unfunded supplemental present value is being amortized over the period ending June 30, 2009.
- o Interest on investment at 8.5%.
- o Salary scale increase of 8% first 5 years of employment and 7% thereafter.

Sacramento Housing and Redevelopment Agency Retirement Plan

The Agency participates in two employee benefit plans. Most employees are covered within the State of California's Public Employees' Retirement System (PERS). The Agency's total contribution to PERS for the year ended December 31, 1983 was \$651,114. The net assets available for benefits, actuarial present value of accumulated plan benefits and the assumed rates of return used in determining the actuarial present value of plan benefits are not available.

Deferred compensation plan

The City and the Sacramento Housing and Redevelopment Agency have entered into trust agreements with the International City Management Association (ICMA Retirement Corporation) whereby any permanent employee may voluntarily elect to defer and invest a part of his or her current salary, thereby also deferring State and Federal income taxes on this salary. Under the terms of the agreements, the assets of the trust funds are owned by the City and the Agency. Deposits made by the City and the Agency are determined under the terms of deferred compensation employment agreements with the participating employees. At July 6, 1984, the City has 284 employees participating in the deferred compensation plan. Assets held related to the deferred compensation plan for the City total \$4,500,000. At December 31, 1983, the Agency had 48 employees participating in the plan. Assets held related to the deferred compensation plan for the Agency totaled \$356,357.

NOTE 15 - COMMITMENTS AND CONTINGENCIES:

Commitment of revenues

All revenues of the Water and Sewer Enterprise Funds are irrevocably pledged to the punctual payment of principal and interest on revenue bonds (Note 8). All amounts remaining are to be apportioned for such purpose as are expressly permitted by the term of the applicable bond resolutions.

Contingent liabilities

The City participates in a number of federally-assisted grant programs, the principal of which are the General Revenue Sharing and Community Development Block Grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City does not expect such amounts, if any, to materially affect the financial position of the City. Federal grant revenues are not assured in the future.

Litigation

Various actions and proceedings are pending against the City in which claims have been asserted. Management, after consultation with legal counsel, is of the opinion that ultimate liability is adequately provided for in the financial statements.

NOTE 16 - FUND EQUITY:

The composition of the reserved portion of fund balances at July 6, 1984 is as follows (in thousands):

	<u>Governmental fund types</u>		<u>Fiduciary and</u>	
	<u>General</u>	<u>Special revenue</u>	<u>Trust and Agency fund types</u>	<u>General fixed assets group</u>
Reserved for:				
Encumbrances	\$1,680	\$ 1,451		
Economic uncertainties	3,850			
Noncurrent assets	1,878			
Restricted assets	1,262			
Notes receivable		1,268		
Minority interest of Sacramento County		2,741		\$15,213
Trust purposes			\$ 6,672	
Debt service		3,356		
Employees' Retirement System			194,026	
	<u>\$8,670</u>	<u>\$ 8,816</u>	<u>\$200,698</u>	<u>\$15,213</u>

The noncurrent portion of amounts due the General Fund of \$1,878 has been reserved since a receivable from the Community Center Fund in the amount of \$1,190 and delinquent special assessments in the amount of \$688 are noncurrent assets which do not represent available spendable resources. The reserve for economic uncertainties was established by the City Council in anticipation of potential future revenue shortfalls. The reserve for the minority interest of Sacramento County represents the County's equity in the Sacramento Housing and Redevelopment Agency at December 31, 1983. The reserve for the Employees' Retirement System represents assets belonging to the Employees' Retirement System.

NOTE 17 - INTERFUND TRANSFERS:

The following schedules indicate the various types and amounts of inter-fund transfer transactions recorded by the City of Sacramento for the 1983-84 fiscal year (see Note 1 for transfer definition). Certain information for the Sacramento Housing and Redevelopment Agency relating to reimbursements was not available.

REIMBURSEMENTS

(in thousands)

Transfers in

Transfers out

	<u>General fund</u>	<u>Sewer fund</u>	<u>Water fund</u>	<u>Boat Harbor fund</u>	<u>Total Transfers out</u>
General fund		\$15	\$ 20		\$ 35
Gasoline tax fund	\$3,288				3,288
Traffic safety fund	816				816
Recreation program fund	268				268
CDBG fund	620				620
Job's bill fund	68				68
Operation grants fund	611				611
SHRA capital projects fund	99			\$18	117
Sewer fund			249		249
Interdepartmental services fund	3,664				3,664
Risk management fund	23				23
Building rental fund	32				32
All other under \$10	32				32
Total transfers in	<u>\$9,521</u>	<u>\$15</u>	<u>\$269</u>	<u>\$18</u>	<u>\$9,823</u>

OPERATING TRANSFERS

(in thousands)

Transfers in

Transfers out

	<u>General fund</u>	<u>Debt service fund</u>	<u>SHRA expendable trust fund</u>	<u>Sewer fund</u>	<u>Water fund</u>	<u>Total Transfers out</u>
Revenue sharing fund	\$8,496					\$ 8,496
State gasoline tax fund	111					111
Assessment bond registration fund	13					13
Recreation program funds	11					11
SHRA special revenue fund			\$ 682			682
Pocket area trunk sewer maintenance fund				\$57		57
Special revenue funds transfers in	8,631		682	57		9,370
General fund		\$855				855
SHRA capital projects fund			1,544			1,544
Sewer fund	7				\$ 6	13
Water fund	7					7
Waste removal fund	7				6	13
Parking fund	1,009					1,009
Total transfers in	<u>\$9,661</u>	<u>\$855</u>	<u>\$2,226</u>	<u>\$57</u>	<u>\$12</u>	<u>\$12,811</u>

Transfer in	EQUITY TRANSFERS (in thousands) transfers out			Total
	General fund	So. Natomas I-5 developers fund	Fleet management fund	
General fund		\$60	\$190	\$250
CDBG fund	\$ 6			6
Fire Station #11 construction fund	353			353
Water fund	14		141	155
Waste removal fund	8		97	105
Fleet management fund	7			7
Total transfers in	<u>\$388</u>	<u>\$60</u>	<u>\$428</u>	<u>\$876</u>

NOTE 18 - DEFICITS IN FUNDS:

There were two Internal Service Funds with material fund deficits at July 6, 1984 as follows:

Risk management fund	\$3,064,000
Sacramento Housing and Redevelopment Agency fund	702,000

The City will transfer approximately \$1.5 million to the Risk Management fund during fiscal year 1984-85 and will transfer the remaining balance of the deficit in the following fiscal year.

The Sacramento Housing and Redevelopment Agency intends to adjust internal service rates charged to users to eliminate the deficit.

NOTE 19 - EXCESS EXPENDITURES OVER APPROPRIATIONS:

For the fiscal year 1983-84 there were no material expenditures in excess of appropriations in any fund.

NOTE 20 - INTERFUND RECEIVABLES AND PAYABLES:

The interfund receivables and payables are as follows (in thousands):

<u>Due to (receivables)</u>		<u>Due from (payables)</u>	
Sacramento Housing and Redevelopment:			
Special revenue funds	\$3,693	Special revenue funds	\$3,061
Enterprise funds	288	Enterprise funds	877
Trust and agency funds	7	Trust and agency funds	50
	<u>3,988</u>		<u>3,988</u>
City of Sacramento			
General fund	1,440	Community Center fund	1,440
	<u>\$5,428</u>		<u>\$5,428</u>

NOTE 21 - SUBSEQUENT EVENTS:

1984 Tax and Revenue Anticipation Notes

On October 9, 1984, the City of Sacramento issued 1984 Tax and Revenue Anticipation Notes amounting to \$17,500,000. The notes were issued at a 6.50% coupon rate and mature October 15, 1985. The notes are by statute a general obligation of the City but are "payable solely from taxes, revenues, cash receipts and other moneys of the City attributable to fiscal year 1984-85 and legally available for payments thereof." The City has pledged to deposit amounts ranging from \$3.4 million in February 1985 to \$7.4 million in May 30, 1985 in order to retire the debt at maturity.

1985 Certificates of Participation

On January 16, 1985, the City of Sacramento issued 1985 Certificates of Participation amounting to \$5,000,000. The certificates were issued with interest rates ranging from 7% to 9.75% and mature in 1994. The certificates were issued to finance the acquisition and construction of a solid waste disposal site which will be leased to and operated by the City. The certificates require the City to make annual rental payments to a master trustee who in turn pays certificate principal and interest payments. Legally, these certificates do not constitute City debt. In the event of default, the related assets are pledged to the certificate holders.

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CITY OF SACRAMENTO

GENERAL FUND

STATEMENT OF REVENUES - BUDGET AND ACTUAL

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	Budget	Actual	Variance Favorable (Unfavorable)
Taxes:			
Property	\$22,691	\$23,218	\$ 527
Sales and use	23,991	24,125	134
Utility user	15,875	16,298	423
Business license	2,225	2,280	55
Real property transfer	2,662	2,654	(8)
Admissions	341	236	(105)
Debt service tax override	821	915	94
Redevelopment property	1,400	1,687	287
In lieu	620	620	
Total taxes	<u>70,626</u>	<u>72,033</u>	<u>1,407</u>
Licenses and permits:			
Construction permits	2,100	2,350	250
Animal licenses	80	101	21
Franchises	600	588	(12)
Miscellaneous	<u>348</u>	<u>410</u>	<u>62</u>
Total licenses and permits	<u>3,128</u>	<u>3,449</u>	<u>321</u>
Fines, forfeits and penalties:			
Misdemeanor and parking violation	<u>1,150</u>	<u>1,070</u>	<u>(80)</u>
Revenue from use of money and property:			
Investment earnings	3,088	4,576	1,488
Rental of equipment and property	180	148	(32)
Concessions	90	81	(9)
Interest on receivables	133	4	(129)
Interest income - improvement bonds		52	52
Gain or loss - sale of improvement bonds		<u>30</u>	<u>30</u>
Total revenue from use of money and property	<u>3,491</u>	<u>4,891</u>	<u>1,400</u>
Intergovernmental revenues:			
Federal		12	12
State	2,818	2,599	(219)
County	464	609	145
Redevelopment Agency	194	12	(182)
Other	<u>711</u>	<u>1,154</u>	<u>443</u>
Total intergovernmental revenue	<u>4,187</u>	<u>4,386</u>	<u>199</u>
Charges for current services:			
General government	594	621	27
Public safety	234	261	27
Public works	5,263	5,443	180
Community services	519	540	21
Library	<u>51</u>	<u>34</u>	<u>(17)</u>
Total charges for current services	<u>6,661</u>	<u>6,899</u>	<u>238</u>
Miscellaneous:			
Sale of real or personal property	65	6	(59)
Salvage	50	32	(18)
Public improvement penalty and interest	80	81	1
Third-party recovery for property damage	134	92	(42)
Other	<u>317</u>	<u>559</u>	<u>242</u>
Total miscellaneous	<u>646</u>	<u>770</u>	<u>124</u>
Total revenue before transfers	<u>89,889</u>	<u>93,498</u>	<u>3,609</u>
Transfers from other funds:			
Parking Fund	1,009	1,009	-
Revenue Sharing Fund	8,496	8,496	-
Gasoline Tax Fund	111	111	-
Assessment Bond Registration Fund	13	13	-
Sewer Fund	7	7	-
Water Fund	7	7	-
Waste Removal Fund	7	7	-
Recreation Program Funds	<u>11</u>	<u>11</u>	<u>-</u>
Total transfers from other funds	<u>9,661</u>	<u>9,661</u>	<u>-</u>
Total revenue and transfer from other funds	<u>\$99,550</u>	<u>\$103,159</u>	<u>\$3,609</u>

CITY OF SACRAMENTO

GENERAL FUND

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Amended Budget</u>	<u>Employee Services</u>	<u>Service and Supplies</u>	<u>Equipment</u>	<u>Capital Improvement Projects</u>	<u>Total</u>	<u>Variance Favorable (Unfavorable)</u>
General government:							
Mayor council	\$ 268	\$ 166	\$ 102			\$ 268	\$ -
City manager	241	216	18	\$ 7		241	-
City attorney	509	491	42			533	(24)
City clerk	201	138	60	2		200	1
City treasurer	346	267	62	13		342	4
Data processing	1,185	795	405	4		1,204	(19)
Finance	842	632	203	12		847	(5)
Personnel	596	474	109	19		602	(6)
Employee relations	119	109	10			119	-
Planning	1,301	1,015	329	5		1,349	(48)
General services	658	232	484	46		762	(104)
Total general government	<u>6,266</u>	<u>4,535</u>	<u>1,824</u>	<u>108</u>		<u>6,467</u>	<u>(201)</u>
Public safety:							
Police	34,311	31,005	3,225	108		34,338	(27)
Fire	22,136	20,483	1,466	59		22,008	128
Total public safety	<u>56,447</u>	<u>51,488</u>	<u>4,691</u>	<u>167</u>		<u>56,346</u>	<u>101</u>
Public works:							
City engineer	2,199	1,710	488	8		2,206	(7)
Facility maintenance	2,319	1,217	998	6		2,221	98
Inspections	2,132	1,750	316	19		2,085	47
Street maintenance	1,111	619	462			1,081	30
Traffic engineer	1,311	1,011	160	65		1,236	75
Animal control	549	440	122			562	(13)
Total public works	<u>9,621</u>	<u>6,747</u>	<u>2,546</u>	<u>98</u>		<u>9,391</u>	<u>230</u>
Community services:							
Administration	379	322	44			366	13
Recreation	3,207	2,603	529	8		3,140	67
Parks	6,131	4,798	1,289	41		6,128	3
Tree services	1,582	1,225	379			1,604	(22)
Zoo	733	573	155	1		729	4
Crocker Art Museum	416	325	89			414	2
Metropolitan arts Museum	113 218	113 73	50 117			163 231	(50) (13)
Total community services	<u>12,779</u>	<u>10,032</u>	<u>2,652</u>	<u>91</u>		<u>12,775</u>	<u>4</u>
Library	<u>3,915</u>	<u>2,608</u>	<u>951</u>	<u>13</u>		<u>3,572</u>	<u>343</u>
Capital improvement projects:							
General government	84				\$ 73	73	11
Public works	4,591				4,291	4,291	300
Community services	831				381	381	450
Total capital improvement projects	<u>5,506</u>				<u>4,745</u>	<u>4,745</u>	<u>761</u>
Nondepartmental:							
Contributions to other government agencies	123		11			11	112
Debt financing expenses	502		332			332	170
Elections	254		254			254	-
General insurance	1,393		824			824	569
Retired and transferred employee benefits	889	865				865	24
Utility users tax rebate	415		328			328	87
Investment expenses			46			46	(46)
SRTD support	630		630			630	-
Debt service	1,301		1,902			1,902	(601)
Refunds			99			99	(99)
Bad debt			207			207	(207)
Total nondepartmental	<u>5,507</u>	<u>865</u>	<u>4,633</u>			<u>5,498</u>	<u>9</u>
Total expenditures before transfers	<u>100,041</u>	<u>76,275</u>	<u>17,297</u>	<u>477</u>	<u>4,745</u>	<u>98,794</u>	<u>1,247</u>
Transfers to other funds - Debt Service Fund	<u>855</u>		<u>855</u>			<u>855</u>	
Total expenditures	<u>\$100,896</u>	<u>\$76,275</u>	<u>\$18,152</u>	<u>\$477</u>	<u>\$4,745</u>	<u>\$99,649</u>	<u>\$1,247</u>

CITY OF SACRAMENTO

GENERAL FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Reserved</u>	<u>Designated</u>	<u>Undesignated</u>	<u>Total</u>
Fund balance beginning	\$4,332	\$ 709		\$ 5,041
Add:-				
Revenues and transfers			\$103,159	103,159
Proceeds from Certificates of Participation			5,674	5,674
Equity transfers from:				
Fire Station #11 Construction Fund			353	353
Water Fund			14	14
Waste Removal Fund			8	8
Fleet Management Fund			7	7
CDBG Fund			6	6
Deduct:-				
Expenditures and transfers			(99,649)	(99,649)
Equity transfers in:				
Fleet Management Fund			(190)	(190)
South Natomas I-5 Developers Fund			(60)	(60)
Increase (decrease) in reserves:				
Reserve for restricted cash	1,262		(1,262)	-
Reserve for economic uncertainty	3,850		(3,850)	-
Reserve for delinquent special assessment receivables	101		(101)	-
Reserve for note receivable	(250)		250	
Reserve for encumbrances	(625)		625	
Increase (decrease) in designated amounts:				
Designated for capital projects in progress		(43)	43	-
Designated for contingencies		<u>5,027</u>	(5,027)	-
Fund balance - ending	<u>\$8,670</u>	<u>\$5,693</u>	<u>\$ -</u>	<u>\$ 14,363</u>

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SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for assets, liabilities, revenues and expenditures related to activities supported by specific taxes or other designated revenue sources. These funds are generally required by statute, charter or ordinance to finance specific government functions.

The State Gasoline Tax Fund is used to account for receipts and disbursements of funds apportioned under Streets and Highways Code Section 2106, 2107 and 2107.5 of the State of California. Expenditures for administration, maintenance and construction must be street-related.

The Sacramento Housing and Redevelopment Agency Capital Improvement Fund is used to account for reimbursable housing and redevelopment capital expenditures.

The Community Development Block Grant (CDBG) Fund is used to account for federal grants received under the Housing and Community Development Act of 1974. Funds are to be used for the development of a viable urban community by providing adequate housing, a suitable living environment, and expanding economic opportunities, principally for persons of low and moderate income.

The Traffic Safety Fund is used to account for all motor vehicle fines and forfeitures as required by State statute (Vehicle Code Section 42050). These funds are to be used for traffic safety activities, including the purchase of traffic control devices, maintenance of control devices, equipment and supplies for traffic law enforcement.

The Major Street Construction Fund is used to account for receipts from the Major Street Construction Tax on building permits. These funds are authorized by ordinance to be used for financing major street construction projects.

The Revenue Sharing Fund is used to account for revenue sharing grants from the Federal government.

The Quimby Act Fund was established by ordinance to account for resources derived from land dedications and payments of fees for park land acquisition.

The Transportation Development Act Fund is used to account for receipts and disbursements of funds allocated pursuant to the State of California Transportation Development Act.

The Pocket Area Trunk Sewer Maintenance Fund originated from a prior year 1913 Assessment Bond issue of approximately \$6 million which was made for the purpose of developing the Pocket Area drainage system. Upon completion of construction, the City Engineer elected to use the remaining fund balance for annual maintenance of the system. Annual maintenance costs are estimated and expended by the Street Maintenance and Sewer Divisions of the City.

The Bikeway Fund is used to account for receipts derived from bicycle license fees which are authorized by a resolution of the City Council to be used for the maintenance of bikeways.

The EDA Grant Fund is used to account for economic development administration funds that are designated to be used for the City's 17th Street Sewer Replacement Project.

The Jobs Bill Grant Fund is used to account for Federal grant funds administered through the Sacramento Housing and Redevelopment Agency that are designated for use in employment programs. These programs will end in September, 1985.

The Assessment Bond Registration Fund is used to account for revenue which the City earns for administering the issuance and service of special revenue bonds. The fund is required by certain bond assessment acts.

The Bridge Construction Fund is used to account for fees received and designated by City Council resolution for the purpose of constructing motor vehicle, bicycle, and pedestrian bridges in the Pocket area of the City.

The 1965 Flood and Drainage Bonds Fund is used to account for the transactions of the 1965 General Obligation bond issue which provided funds for the construction of surface drainage systems in the City.

The Municipal Act of 1913 Fund is used to account for the proceeds of special assessment bond issues which are used in the construction of street lighting, curbs/gutters, and sidewalks.

The Recreation Program Funds were established to account for the receipts and disbursements of sports, cultural arts, tour program, and other recreational activities.

The Sacramento History Center Fund is used to account for funds designated for construction of the Sacramento History Center.

The Operating Grants Fund is used to account for Federal and State funds received which are to be used for other specific purposes are not mentioned above.

The Capital Grants Fund is used to account for recreation and parks capital improvement projects funded from other agency and government sources.

The South Natomas Development Funds are used to account for funds which are used for landscaping and development work in the south Natomas area of the City.

The Sacramento Housing and Redevelopment Agency Fund is used primarily to account for City, County, Federal Grant and Tax Increment Funds received for housing and redevelopment-related purposes.

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CITY OF SACRAMENTO
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

JULY 6, 1984
(in thousands)

	<u>State Gasoline Tax Fund</u>	<u>Sacramento Housing and Redevelopment Agency Capital Improvement Fund</u>	<u>Community Development Block Grant Fund (CDBG)</u>	<u>Traffic Safety Fund</u>	<u>Major Street Construction Fund</u>	<u>Revenue Sharing Fund</u>	<u>Quimby Act Fund</u>
<u>ASSETS</u>							
Cash and investments	\$1,602	(\$334)	(\$565)	\$1,820	\$5,379	(\$1,116)	\$1,541
Receivables (net of allowance for uncollectibles):							
Accounts	85	334	835	232	60	1,207	
Accrued interest	77			44			40
Note receivable				1,841			
Other							
Due from other governments							
Due from other funds							
Total assets	<u>\$1,764</u>	<u>\$ -</u>	<u>\$270</u>	<u>\$3,937</u>	<u>\$5,439</u>	<u>\$ 91</u>	<u>\$1,581</u>
<u>LIABILITIES AND FUND BALANCE</u>							
Liabilities:							
Accounts payable and accrued expenses	\$ 151		\$270		\$ 17	\$ 84	\$1,470
Due to other governments							
Due to other funds							
Deferred revenue							
Total liabilities	<u>151</u>		<u>270</u>		<u>17</u>	<u>84</u>	<u>1,470</u>
Fund Balance:-							
Reserve for notes receivable				\$1,268			
Reserved for encumbrances	402			40	127	7	
Reserved for debt reduction							
Reserved for minority interest, County of Sacramento							
Unreserved	377			1,225	1,813		111
Designated:							
Capital projects	834			1,404	3,482		
Contingencies							
Total fund balance	<u>1,613</u>			<u>3,937</u>	<u>5,422</u>	<u>7</u>	<u>111</u>
Total liabilities and fund balance	<u>\$1,764</u>	<u>\$ -</u>	<u>\$270</u>	<u>\$3,937</u>	<u>\$5,439</u>	<u>\$ 91</u>	<u>\$1,581</u>

<u>Transportation Development Act Fund</u>	<u>Pocket Area Truck Sewer Maintenance Fund</u>	<u>Bikeway Fund</u>	<u>EDA Grant Fund</u>	<u>Jobs Bill Grant Fund</u>	<u>Subtotal</u>
\$483	\$ 997	\$168	(\$126)	(\$197)	\$ 9,652
12	24	4	345	960	4,058 201 1,841
<u>\$495</u>	<u>\$1,021</u>	<u>\$172</u>	<u>\$219</u>	<u>\$763</u>	<u>\$15,752</u>
			\$397	\$763	\$ 3,152
			<u>397</u>	<u>763</u>	<u>3,152</u>
\$ 81		\$ 58			1,268 715
65	\$1,021		(178)		4,434
349		114			6,183
<u>495</u>	<u>1,021</u>	<u>172</u>	<u>(178)</u>		<u>12,600</u>
<u>\$495</u>	<u>\$1,021</u>	<u>\$172</u>	<u>\$219</u>	<u>\$763</u>	<u>\$15,752</u>

CITY OF SACRAMENTO
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET (Continued)

JULY 6, 1984
(in thousands)

	<u>Assessment Bond Registration Fund</u>	<u>Bridge Construction Fund</u>	<u>1965 Flood & Drainage Bonds Fund</u>	<u>Municipal Improvement Act of 1913 Fund</u>	<u>Recreation Program Funds</u>	<u>Sacramento History Center Fund</u>
<u>A S S E T S</u>						
Cash and investments	\$43	\$160	\$2,978	\$2,612	\$819	\$154
Receivables (net of allowance for uncollectibles):						
Accounts				65	2	
Accrued interest	1	4		69	12	18
Note receivable						
Other						
Due from other governments						
Due from other funds						
Total assets	<u>\$44</u>	<u>\$164</u>	<u>\$2,978</u>	<u>\$2,746</u>	<u>\$833</u>	<u>\$172</u>
<u>LIABILITIES AND FUND BALANCE</u>						
Liabilities:						
Accounts payable and accrued expenses			\$ 3	\$2,220	\$207	\$ 77
Due to other governments						
Due to other funds						
Deferred revenue						
Total liabilities			<u>3</u>	<u>2,220</u>	<u>207</u>	<u>77</u>
Fund Balance:-						
Reserve for notes receivable						
Reserved for encumbrances			2	526	94	95
Reserved for debt reduction						
Reserved for minority interest, County of Sacramento						
Unreserved	\$44	\$ 85	1,221		532	
Designated:						
Capital projects		79	1,752			
Contingencies						
Total fund balance	<u>44</u>	<u>164</u>	<u>2,975</u>	<u>526</u>	<u>626</u>	<u>95</u>
Total liabilities and fund balance	<u>\$44</u>	<u>\$164</u>	<u>\$2,978</u>	<u>\$2,746</u>	<u>\$833</u>	<u>\$172</u>

Operating Grants Fund	Capital Grants Fund	South Natomas Development Funds	Sacramento Housing and Redevelopment Agency Fund	Total Before Eliminations	Eliminations Debit (Credit)	Total
\$ 70	(\$427)	\$729	\$32,944	\$49,734	\$1,096	\$50,830
90	430	19	185	4,849	(2,129)	2,720
				305		305
			1,841	1,841		1,841
			1,263	1,263		1,263
			6,871	6,871		6,871
			3,693	3,693		3,693
<u>\$160</u>	<u>\$ 3</u>	<u>\$748</u>	<u>\$44,956</u>	<u>\$68,556</u>	<u>(\$1,033)</u>	<u>\$67,523</u>
\$160	\$ 3		\$ 4,297	\$10,119	(\$1,033)	\$ 9,086
			966	966		966
			3,061	3,061		3,061
			11,125	11,125		11,125
<u>160</u>	<u>3</u>		<u>19,449</u>	<u>25,271</u>	<u>(1,033)</u>	<u>24,238</u>
				1,268		1,268
		\$ 4	15	1,451		1,451
			3,356	3,356		3,356
			2,741	2,741		2,741
		704		7,020		7,020
		40	18,522	26,576		26,576
			873	873		873
		<u>748</u>	<u>25,507</u>	<u>43,285</u>		<u>43,285</u>
<u>\$160</u>	<u>\$ 3</u>	<u>\$748</u>	<u>\$44,956</u>	<u>\$68,556</u>	<u>(\$1,033)</u>	<u>\$67,523</u>

CITY OF SACRAMENTO
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	State Gasoline Tax Fund	Housing and Redevelopment Agency Capital Improvement Fund	Community Development Block Grant Fund (CDBG)	Traffic Safety Fund	Major Street Construction Fund	Revenue Sharing Fund
Revenues:						
Taxes					\$2,644	
Intergovernmental	\$4,488	\$2,052	\$1,690			\$5,851
Fines, forfeits and penalties				\$1,037		
Interest on investments	307			323		281
Assessment levies						
Miscellaneous						1
Total revenues	<u>4,795</u>	<u>2,052</u>	<u>1,690</u>	<u>1,360</u>	<u>2,644</u>	<u>6,133</u>
Expenditures:-						
Operating expenditures:						
General government			436			5
Public safety			130	109		
Public works	3,291			709	12	
Community services			57			
Total operating expenditures	<u>3,291</u>		<u>623</u>	<u>818</u>	<u>12</u>	<u>5</u>
Capital expenditures:						
Public works	1,295	2,052	1,045	14	1,762	
Community services			22			
Total capital expenditures	<u>1,295</u>	<u>2,052</u>	<u>1,067</u>	<u>14</u>	<u>1,762</u>	
Total expenditures	<u>4,586</u>	<u>2,052</u>	<u>1,690</u>	<u>832</u>	<u>1,774</u>	<u>5</u>
Excess of revenues over (under) expenditures	<u>209</u>			<u>528</u>	<u>870</u>	<u>6,128</u>
Other financing sources (uses):						
Operating transfers (out)	(111)					(8,496)
Grants previously recorded as deferred revenue						
Total other financing sources (uses)	<u>(111)</u>					<u>(8,496)</u>
Excess of revenues and other sources over expenditures and other uses	98			528	870	(2,368)
Fund balance - beginning	1,515		6	3,409	4,552	2,375
Equity transfers in						
Equity transfers (out)			(6)			
Fund balance - ending	<u>\$1,613</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$3,937</u>	<u>\$5,422</u>	<u>\$ 7</u>

<u>Quimby Act Fund</u>	<u>Transportation Development Act Fund</u>	<u>Pocket Area Trunk Sewer Maintenance Fund</u>	<u>Bikeway Fund</u>	<u>EDA Grant Fund</u>	<u>Jobs Bill Grant Fund</u>	<u>Subtotal</u>
	\$ 93			\$345	\$994	\$ 2,644
\$ 88	60	\$ 113	\$ 18			15,513
<u>7</u>						1,037
<u>95</u>	<u>153</u>	<u>113</u>	<u>18</u>	<u>345</u>	<u>994</u>	<u>1,190</u>
8						8
						449
						239
					68	4,080
<u>8</u>						<u>57</u>
					68	4,825
	35	8		523		6,734
	<u>196</u>		<u>1</u>		<u>926</u>	<u>1,145</u>
	<u>231</u>	<u>8</u>	<u>1</u>	<u>523</u>	<u>926</u>	<u>7,879</u>
<u>8</u>	<u>231</u>	<u>8</u>	<u>1</u>	<u>523</u>	<u>994</u>	<u>12,704</u>
<u>87</u>	<u>(78)</u>	<u>105</u>	<u>17</u>	<u>(178)</u>		<u>7,688</u>
		(57)				(8,664)
		(57)				(8,664)
87	(78)	48	17	(178)		(976)
24	573	973	155			13,582
						(6)
<u>\$111</u>	<u>\$495</u>	<u>\$1,021</u>	<u>\$172</u>	<u>(\$178)</u>	<u>\$ -</u>	<u>\$12,600</u>

CITY OF SACRAMENTO
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (continued)

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	Assessment: Bond Registration Fund	Bridge Construction Fund	1965 Flood & Drainage Bonds Fund	Municipal Improvement Act of 1913 Fund	Recreation Program Funds	Sacramento History Center Fund
Revenues:						
Taxes		\$110				
Intergovernmental	\$52					
Fines, forfeits and penalties						
Interest on investments	5	14	\$ 290	\$ 289	\$ 55	\$120
Assessment levies				4,556		
Miscellaneous					1,051	40
Total revenues	<u>57</u>	<u>124</u>	<u>290</u>	<u>4,845</u>	<u>1,106</u>	<u>160</u>
Expenditures:-						
Operating expenditures:						
General government						
Public safety						
Public works						
Community services					973	120
Total operating expenditures					<u>973</u>	<u>120</u>
Capital expenditures:						
Public works		33	397	4,099		
Community services						645
Total capital expenditures		<u>33</u>	<u>397</u>	<u>4,099</u>		<u>645</u>
Total expenditures		<u>33</u>	<u>397</u>	<u>4,099</u>	<u>973</u>	<u>765</u>
Excess of revenues over (under) expenditures	<u>57</u>	<u>91</u>	(<u>107</u>)	<u>746</u>	<u>133</u>	(<u>605</u>)
Other financing sources (uses):						
Operating transfers (out)	(13)				(11)	
Proceeds from notes no longer recorded as deferred revenue						
Total other financing sources (uses)	<u>(13)</u>				<u>(11)</u>	
Excess of revenues and other sources over expenditures and other uses	44	91	(107)	746	122	(605)
Fund balance - beginning		73	3,082	(220)	504	700
Equity transfers in						
Equity transfers (out)						
Fund balance - ending	<u>\$44</u>	<u>\$164</u>	<u>\$2,975</u>	<u>\$ 526</u>	<u>\$ 626</u>	<u>\$ 95</u>

Operating Grants Fund	Capital Grants Fund	South Natomas Development Funds	Sacramento Housing and Redevelopment Agency Fund	Total Before Eliminations	Eliminations Debit (Credit)	Total
			\$ 6,026	\$ 8,780		\$ 8,780
\$615	\$926		23,381	40,487	\$4,736	35,751
		\$ 48	2,122	1,037		1,037
		434	4,415	4,133		4,133
				4,556		4,556
				5,948		5,948
<u>615</u>	<u>926</u>	<u>482</u>	<u>35,944</u>	<u>64,941</u>	<u>4,736</u>	<u>60,205</u>
			26,304	26,753	(436)	26,317
				239	(130)	109
		2		4,082	(68)	4,014
615			2,360	4,125	(57)	4,068
<u>615</u>		<u>2</u>	<u>28,664</u>	<u>35,199</u>	<u>(691)</u>	<u>34,508</u>
		50	11,097	22,410	(3,097)	19,313
	926		36	2,752	(948)	1,804
	926	50	11,133	25,162	(4,045)	21,117
615	926	52	39,797	60,361	(4,736)	55,625
		430	(3,853)	4,580		4,580
			(682)	(9,370)		(9,370)
			7,340	7,340		7,340
			6,658	(2,030)		(2,030)
		430	2,805	2,550		2,550
		258	22,702	40,681		40,681
		60		60		60
				(6)		(6)
<u>\$ -</u>	<u>\$ -</u>	<u>\$748</u>	<u>\$25,507</u>	<u>\$43,285</u>	<u>\$ -</u>	<u>\$43,285</u>

CITY OF SACRAMENTO
STATE GASOLINE TAX FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Amended Budget</u>	<u>Service and Supplies</u>	<u>Capital Improvement Projects</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental	\$4,093			\$4,488	\$ 395
Interest on investments	250			307	57
Total revenues	<u>4,343</u>			<u>4,795</u>	<u>452</u>
Expenditures:-					
Operating expenditures:					
Public works -					
Street maintenance	2,061	\$2,061		2,061	-
Tree services	443	443		443	-
Traffic engineering	787	787		787	-
Total operating expenditures	<u>3,291</u>	<u>3,291</u>		<u>3,291</u>	<u>-</u>
Capital expenditures:-					
Public works:					
City engineer	2,031		\$1,295	1,295	736
Total capital expenditures	<u>2,031</u>		<u>1,295</u>	<u>1,295</u>	<u>736</u>
Total expenditures before operating transfers	<u>5,322</u>	<u>\$3,291</u>	<u>\$1,295</u>	<u>4,586</u>	<u>736</u>
Operating transfers out:					
General Fund	111			111	-
Total operating transfers	<u>111</u>			<u>111</u>	<u>-</u>
Total expenditures and operating transfers	<u>5,433</u>			<u>4,697</u>	<u>736</u>
Excess of revenues over (under) expenditures and operating transfers	(1,090)			98	1,188
Fund balance - beginning	<u>1,515</u>			<u>1,515</u>	<u>-</u>
Fund balance - ending	<u>\$ 425</u>			<u>\$1,613</u>	<u>\$1,188</u>

CITY OF SACRAMENTO
SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY CAPITAL IMPROVEMENT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Amended Budget</u>	<u>Capital Improvement Projects</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental	\$ 237	_____	\$2,052	\$1,815
Total revenues	<u>237</u>	_____	<u>2,052</u>	<u>1,815</u>
Expenditures:-				
Capital expenditures:				
Public works -				
City engineer	2,841	\$2,052	2,052	789
Total expenditures	<u>2,841</u>	<u>\$2,052</u>	<u>2,052</u>	<u>789</u>
Excess of revenues over (under) expenditures	(2,604)			2,604
Fund balance - beginning	_____		_____	_____
Fund balance - ending	<u>(\$2,604)</u>		<u>\$ -</u>	<u>\$2,604</u>

CITY OF SACRAMENTO
 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Amended Budget</u>	<u>Employee Services</u>	<u>Capital Improvement Projects</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental	\$ 659	---	---	\$1,690	\$1,031
Total revenue	<u>659</u>	---	---	<u>1,690</u>	<u>1,031</u>
Expenditures:-					
Operating expenditures:					
General government -					
Planning	486	\$436	---	436	50
Public safety -					
Police	145	130	---	130	15
Community service -					
Parks	<u>64</u>	<u>57</u>	---	<u>57</u>	<u>7</u>
Total operating expenditures	<u>695</u>	<u>623</u>	---	<u>623</u>	<u>72</u>
Capital expenditures:					
Public works -					
City engineer	<u>1,201</u>	---	<u>\$1,045</u>	<u>1,045</u>	<u>156</u>
Total public works	<u>1,201</u>	---	<u>1,045</u>	<u>1,045</u>	<u>156</u>
Community services -					
Parks	<u>468</u>	---	<u>22</u>	<u>22</u>	<u>446</u>
Total community services	<u>468</u>	---	<u>22</u>	<u>22</u>	<u>446</u>
Total capital expenditures	<u>1,669</u>	---	<u>1,067</u>	<u>1,067</u>	<u>602</u>
Total expenditures	<u>2,364</u>	<u>\$623</u>	<u>\$1,067</u>	<u>1,690</u>	<u>674</u>
Excess of revenues over (under) expenditures	(1,705)			-	1,705
Fund balance - beginning	6			6	
Equity transfers in (out):					
General fund	(6)			(6)	-
Fund balance - ending	<u>(\$1,705)</u>			<u>\$ -</u>	<u>\$1,705</u>

CITY OF SACRAMENTO
TRAFFIC SAFETY FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Amended Budget</u>	<u>Employee Services</u>	<u>Service and Supplies</u>	<u>Capital Improvement Projects</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:						
Fines, forfeits and penalties	\$1,000				\$1,037	\$ 37
Interest on investments	<u>278</u>				<u>323</u>	<u>45</u>
Total revenues	<u>1,278</u>				<u>1,360</u>	<u>82</u>
Expenditures:-						
Operating expenditures:						
Public safety -						
Police	<u>109</u>	<u>\$109</u>			<u>109</u>	<u>-</u>
Total public safety	<u>109</u>	<u>109</u>			<u>109</u>	<u>-</u>
Public works:						
Street inspections	105		\$ 82		82	23
Traffic signals	687		612		612	75
Street maintenance	<u>136</u>		<u>15</u>		<u>15</u>	<u>121</u>
Total public works	<u>928</u>		<u>709</u>		<u>709</u>	<u>219</u>
Total operating expenditures	<u>1,037</u>	<u>109</u>	<u>709</u>		<u>818</u>	<u>219</u>
Capital expenditures:-						
Public works:						
City engineer	<u>1,384</u>			<u>\$14</u>	<u>14</u>	<u>1,370</u>
Total capital expenditures	<u>1,384</u>			<u>14</u>	<u>14</u>	<u>1,370</u>
Total expenditures	<u>2,421</u>	<u>\$109</u>	<u>\$709</u>	<u>\$14</u>	<u>832</u>	<u>1,589</u>
Excess of revenues over (under) expenditures	(1,143)				528	1,671
Fund balance - beginning	<u>3,409</u>				<u>3,409</u>	<u>-</u>
Fund balance - ending	<u>\$2,266</u>				<u>\$3,937</u>	<u>\$1,671</u>

CITY OF SACRAMENTO
MAJOR STREET CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Amended Budget</u>	<u>Service and Supplies</u>	<u>Capital Improvement Projects</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:					
Street construction excise tax	\$2,375	—	—	\$2,644	\$ 269
Total revenues	<u>2,375</u>	—	—	<u>2,644</u>	<u>269</u>
Expenditures:-					
Operating expenditures:					
Public works -					
Refunds	—	\$12	—	12	(12)
Total general government	—	<u>12</u>	—	<u>12</u>	<u>(12)</u>
Total operating expenditures	—	<u>12</u>	—	<u>12</u>	<u>(12)</u>
Capital expenditures:					
Public works -					
City engineer	5,341	—	\$1,762	1,762	3,579
Total capital expenditures	<u>5,341</u>	—	<u>1,762</u>	<u>1,762</u>	<u>3,579</u>
Total expenditures	<u>5,341</u>	<u>\$12</u>	<u>\$1,762</u>	<u>1,774</u>	<u>3,567</u>
Excess of revenues over (under) expenditures	(2,966)			870	3,836
Fund balance - beginning	4,552			4,552	—
Fund balance - ending	<u>\$1,586</u>			<u>\$5,422</u>	<u>\$3,836</u>

CITY OF SACRAMENTO
REVENUE SHARING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Amended Budget</u>	<u>Service and Supplies</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental revenues	\$5,851		\$5,851	\$-
Interest on investments	281		281	-
Miscellaneous	<u>1</u>		<u>1</u>	-
Total revenues	<u>6,133</u>		<u>6,133</u>	-
Expenditures:-				
Operating expenditures:				
General government		\$ 5	5	(5)
Total expenditures before operating transfers		<u>5</u>	<u>5</u>	(5)
Operating transfers out:				
General Fund	<u>8,496</u>	<u>8,496</u>	<u>8,496</u>	-
Total operating transfers	<u>8,496</u>	<u>8,496</u>	<u>8,496</u>	-
Total expenditures and operating transfers	<u>8,496</u>	<u>\$8,501</u>	<u>8,501</u>	(5)
Excess of revenues over (under) expenditures and operating transfers	(2,363)		(2,368)	(5)
Fund balance - beginning	<u>2,375</u>		<u>2,375</u>	-
Fund balance - ending	<u>\$ 12</u>		<u>\$ 7</u>	(\$5)

CITY OF SACRAMENTO

QUIMBY ACT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Amended Budget</u>	<u>Services and Supplies</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Interest on investments	\$ 90		\$ 88	(\$2)
Miscellaneous revenues			7	7
Total revenues	<u>90</u>		<u>95</u>	<u>5</u>
Expenditures:-				
Operating expenditures:				
General government	<u>10</u>	<u>\$8</u>	<u>8</u>	<u>2</u>
Total expenditures	<u>10</u>	<u>\$8</u>	<u>8</u>	<u>2</u>
Excess of revenues over (under) expenditures	80		87	7
Fund balance - beginning	<u>24</u>		<u>24</u>	<u>-</u>
Fund balance - ending	<u>\$104</u>		<u>\$111</u>	<u>\$7</u>

CITY OF SACRAMENTO
TRANSPORTATION DEVELOPMENT ACT FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984
(in thousands)

	<u>Amended Budget</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 94	\$ 93	(\$ 1)
Interest on investments	68	60	(8)
Total revenues	<u>162</u>	<u>153</u>	<u>(9)</u>
Expenditures:-			
Capital expenditures:			
Community services -			
Public works	50	35	15
Parks	<u>125</u>	<u>196</u>	<u>(71)</u>
Total expenditures	<u>175</u>	<u>231</u>	<u>(56)</u>
Excess of revenues over (under) expenditures	(13)	(78)	(65)
Fund balance - beginning	<u>573</u>	<u>573</u>	<u>-</u>
Fund balance - ending	<u>\$560</u>	<u>\$495</u>	<u>(\$65)</u>

CITY OF SACRAMENTO
POCKET AREA TRUNK SEWER MAINTENANCE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984
(in thousands)

	<u>Amended Budget</u>	<u>Service and Supplies</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Interest on investments	—	—	\$ 113	\$ 113
Total revenues	—	—	113	113
Expenditures:-				
Operating expenditures:				
Public works - street maintenance	<u>1,016</u>	<u>\$8</u>	8	<u>1,008</u>
Total expenditures before operating transfers	<u>1,016</u>	<u>\$8</u>	8	<u>1,008</u>
Operating transfers out:				
General Fund	<u>57</u>		57	
Total expenditures and operating transfers	<u>1,073</u>		65	<u>1,008</u>
Excess of revenues over (under) expenditures and operating transfers	(1,073)		48	1,121
Fund balance - beginning	<u>973</u>		<u>973</u>	—
Fund balance - ending	<u>(\$ 100)</u>		<u>\$1,021</u>	<u>\$1,121</u>

CITY OF SACRAMENTO

BIKEWAY FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Amended Budget</u>	<u>Service and Supplies</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Interest on investments	<u>—</u>	<u>—</u>	<u>\$ 18</u>	<u>\$ 18</u>
Total revenues	<u>—</u>	<u>—</u>	<u>18</u>	<u>18</u>
Expenditures:-				
Capital expenditures:				
Community services - parks	<u>\$125</u>	<u>\$1</u>	<u>1</u>	<u>124</u>
Total expenditures	<u>125</u>	<u>\$1</u>	<u>1</u>	<u>124</u>
Excess of revenues over (under) expenditures	(125)		17	142
Fund balance - beginning	<u>155</u>		<u>155</u>	<u>-</u>
Fund balance - ending	<u>\$ 30</u>		<u>\$172</u>	<u>\$142</u>

CITY OF SACRAMENTO

EDA GRANT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Amended Budget</u>	<u>Capital Improvement Projects</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:				
Intergovernmental	—	—	<u>\$345</u>	<u>\$345</u>
Total revenue	—	—	<u>345</u>	<u>345</u>
Expenditures:-				
Capital expenditures:				
Public works	<u>\$743</u>	<u>\$523</u>	<u>523</u>	<u>220</u>
Total expenditures	<u>743</u>	<u>523</u>	<u>523</u>	<u>220</u>
Excess of revenues over (under) expenditures	(743)		(178)	565
Fund balance - beginning	—		—	—
Fund balance - ending	<u>(\$743)</u>		<u>(\$178)</u>	<u>\$565</u>

CITY OF SACRAMENTO
JOBS BILL GRANT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Amended Budget</u>	<u>Service and Supplies</u>	<u>Capital Improvement Projects</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:					
Intergovernmental	\$1,099	—	—	\$994	(\$105)
Total revenue	<u>1,099</u>	—	—	<u>994</u>	<u>(105)</u>
Expenditures:-					
Operating expenditures:					
Public works	135	\$68	—	68	67
Total operating expenditures	<u>135</u>	<u>68</u>	—	<u>68</u>	<u>67</u>
Capital expenditures:					
Community services - parks	1,205	—	\$926	926	279
Total capital expenditures	<u>1,205</u>	—	<u>926</u>	<u>926</u>	<u>279</u>
Total expenditures	<u>1,340</u>	<u>\$68</u>	<u>\$926</u>	<u>994</u>	<u>346</u>
Excess of revenues over (under) expenditures	(241)			-	241
Fund balance - beginning	—			—	—
Fund balance - ending	<u>(\$ 241)</u>			<u>\$ -</u>	<u>\$241</u>

CITY OF SACRAMENTO
ASSESSMENT BOND REGISTRATION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Amended Budget</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental		\$52	\$52
Interest on investments	---	<u>5</u>	<u>5</u>
Total revenues	---	<u>57</u>	<u>57</u>
Operating transfers out:			
General Fund	<u>\$34</u>	<u>13</u>	<u>21</u>
Total operating transfers	<u>34</u>	<u>13</u>	<u>21</u>
Excess of revenues over (under) operating transfers	(34)	44	78
Fund balance - beginning	---	---	---
Fund balance - ending	<u>(\$34)</u>	<u>\$44</u>	<u>\$78</u>

CITY OF SACRAMENTO
BRIDGE CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Amended Budget</u>	<u>Capital Improvement Projects</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Bridge construction fees	\$ 90		\$110	\$ 20
Interest on investments	<u>10</u>	—	<u>14</u>	<u>4</u>
Total revenues	<u>100</u>	—	<u>124</u>	<u>24</u>
Expenditures:-				
Capital expenditures:				
Public works-Administration	<u>191</u>	<u>\$33</u>	<u>33</u>	<u>158</u>
Total expenditures	<u>191</u>	<u>\$33</u>	<u>33</u>	<u>158</u>
Excess of revenues over (under) expenditures	(91)		91	182
Fund balance - beginning	<u>73</u>		<u>73</u>	—
Fund balance - ending	<u>(\$ 18)</u>		<u>\$164</u>	<u>\$182</u>

CITY OF SACRAMENTO
1965 FLOOD AND DRAINAGE BONDS FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL
FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984
(In thousands)

	<u>Amended Budget</u>	<u>Capital Improvement Projects</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:				
Interest on investments	\$ 272	—	\$ 290	\$ 18
Total revenue	<u>272</u>	—	<u>290</u>	<u>18</u>
Expenditures:-				
Capital expenditures:				
Public works - City engineer	<u>3,218</u>	\$397	<u>397</u>	<u>2,821</u>
Total expenditures	<u>3,218</u>	<u>\$397</u>	<u>397</u>	<u>2,821</u>
Excess of revenues over (under) expenditures	(2,946)		(107)	2,839
Fund balance - beginning	<u>3,082</u>		<u>3,082</u>	—
Fund balance - ending	<u>\$ 136</u>		<u>\$2,975</u>	<u>\$2,839</u>

CITY OF SACRAMENTO
MUNICIPAL IMPROVEMENT ACT OF 1913 FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984
(in thousands)

	<u>Amended Budget</u>	<u>Capital Improvement Projects</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Assessment levies			\$4,556	\$4,556
Interest on investments			289	289
Total revenues			<u>4,845</u>	<u>4,845</u>
Expenditures:-				
Capital expenditures:				
Public works - Assessment districts	\$5,159	\$4,099	4,099	1,060
Total expenditures	<u>5,159</u>	<u>4,099</u>	<u>4,099</u>	<u>1,060</u>
Excess of revenues over (under) expenditures	(5,159)		746	5,905
Fund balance - beginning	(220)		(220)	
Fund balance - ending	<u>(\$5,379)</u>		<u>\$ 526</u>	<u>\$5,905</u>

CITY OF SACRAMENTO
RECREATION PROGRAM FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Amended Budget</u>	<u>Services and Supplies</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Interest on investments			\$ 55	\$ 55
Miscellaneous revenues			<u>1,051</u>	<u>1,051</u>
Total revenues	<u> </u>	<u> </u>	<u>1,106</u>	<u>1,106</u>
Expenditures:-				
Operating expenditures:				
Community services	\$934	\$973	<u>973</u>	(39)
Total expenditures before transfers	<u>934</u>	<u>\$973</u>	<u>973</u>	(39)
Operating transfers out:				
General Fund	<u>11</u>		<u>11</u>	
Total expenditures and operating transfers	<u>945</u>		<u>984</u>	(39)
Excess of revenues over (under) expenditures and operating transfers	(945)		122	1,067
Fund balance - beginning	<u>504</u>		<u>504</u>	-
Fund balance - ending	<u>(\$441)</u>		<u>\$ 626</u>	<u>\$1,067</u>

CITY OF SACRAMENTO
SACRAMENTO HISTORY CENTER FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Amended Budget</u>	<u>Capital Improvement Projects</u>	<u>Services and Supplies</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:					
Interest on investments				\$120	\$120
Gifts and donations	---	---	---	40	40
Total revenue	---	---	---	<u>160</u>	<u>160</u>
Expenditures:-					
Operating expenditures:					
Community service	---	---	\$120	120	(120)
Total operating expenditures	---	---	<u>120</u>	<u>120</u>	<u>(120)</u>
Capital expenditures:					
Community service	\$465	\$645	---	645	(180)
Total capital expenditures	<u>465</u>	<u>645</u>	---	<u>645</u>	<u>(180)</u>
Total expenditures	<u>465</u>	<u>\$645</u>	<u>\$120</u>	<u>765</u>	<u>(300)</u>
Excess of revenues over (under) expenditures	(465)			(605)	(140)
Fund balance - beginning	<u>700</u>			<u>700</u>	-
Fund balance - ending	<u>\$235</u>			<u>\$ 95</u>	<u>(\$140)</u>

CITY OF SACRAMENTO
OPERATING GRANTS FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Amended Budget</u>	<u>Services and Supplies</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:				
Intergovernmental revenue	\$ 608		\$615	\$ 7
Total revenue	<u>608</u>		<u>615</u>	<u>7</u>
Expenditures:-				
Operating expenditures:				
Community services	<u>1,186</u>	\$615	615	571
Total expenditures	<u>1,186</u>	<u>\$615</u>	<u>615</u>	<u>571</u>
Excess of revenue over (under) expenditures	(578)		-	578
Fund balance - beginning	_____		_____	_____
Fund balance - ending	<u>(\$ 578)</u>		<u>\$ -</u>	<u>\$578</u>

CITY OF SACRAMENTO
CAPITAL GRANTS FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Amended Budget</u>	<u>Capital Improvement Projects</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:				
Intergovernmental	\$ 600	—	\$926	\$ 326
Total revenue	<u>600</u>	—	<u>926</u>	<u>326</u>
Expenditures:-				
Capital expenditures:				
Community service	<u>1,861</u>	<u>\$926</u>	<u>926</u>	<u>935</u>
Total expenditures	<u>1,861</u>	<u>\$926</u>	<u>926</u>	<u>935</u>
Excess of revenues over (under) expenditures	(1,261)		-	1,261
Fund balance - beginning	—		—	—
Fund balance - ending	<u>(\$1,261)</u>		<u>\$ -</u>	<u>\$1,261</u>

CITY OF SACRAMENTO
SOUTH NATOMAS DEVELOPMENT FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Amended Budget</u>	<u>Services and Supplies</u>	<u>Capital Improvement Projects</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:					
Interest on investments				\$ 48	\$ 48
Rezoning fees				434	434
Total revenue				<u>482</u>	<u>482</u>
Expenditures:-					
Operating expenditures:					
Public works	\$285	\$2		2	283
Total operating expenditures	<u>285</u>	<u>2</u>		<u>2</u>	<u>283</u>
Capital expenditures:					
Public works	58		\$50	50	8
Total capital expenditures	<u>58</u>		<u>50</u>	<u>50</u>	<u>8</u>
Total expenditures	<u>343</u>	<u>\$2</u>	<u>\$50</u>	<u>52</u>	<u>291</u>
Excess of revenues over (under) expenditures	(343)			430	773
Fund balance - beginning	258			258	-
Equity transfers in	<u>60</u>			<u>60</u>	<u>-</u>
Fund balance - ending	<u>(\$ 25)</u>			<u>\$748</u>	<u>\$773</u>

CITY OF SACRAMENTO
SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Amended Budget</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxes	\$ 4,926	\$ 6,026	\$1,100
Intergovernmental	22,525	23,381	856
Interest on investments	1,718	2,122	404
Miscellaneous	<u>3,524</u>	<u>4,415</u>	<u>891</u>
Total revenues	<u>32,693</u>	<u>35,944</u>	<u>3,251</u>
Expenditures:-			
Operating expenditures:			
General government	27,537	26,304	1,233
Community services	<u> </u>	<u>2,360</u>	<u>(2,360)</u>
Total operating expenditures	<u>27,537</u>	<u>28,664</u>	<u>(1,127)</u>
Capital expenditures:			
Public works	17,156	11,097	6,059
Community services	<u> </u>	<u>36</u>	<u>(36)</u>
Total capital expenditures	<u>17,156</u>	<u>11,133</u>	<u>6,023</u>
Total expenditures	<u>44,693</u>	<u>39,797</u>	<u>4,896</u>
Excess of revenues over (under) expenditures	<u>(12,000)</u>	<u>(3,853)</u>	<u>8,147</u>
Operating transfers (out):			
Sacramento Housing and Redevelopment Agency Expendable Trust Fund	<u>(151)</u>	<u>(682)</u>	<u>(531)</u>
Grants previously recorded as deferred revenue	<u>8,884</u>	<u>7,340</u>	<u>(1,544)</u>
Total other financing sources (uses)	<u>8,733</u>	<u>6,658</u>	<u>(2,075)</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>(3,267)</u>	<u>2,805</u>	<u>6,072</u>
Fund balance - beginning	<u>22,702</u>	<u>22,702</u>	<u>-</u>
Fund balance - ending	<u>\$19,435</u>	<u>\$25,507</u>	<u>\$6,072</u>

CAPITAL PROJECTS FUNDS

Capital Projects Funds are established to account for resources used for the acquisition or construction of major capital facilities, except those financed by certain Special Revenue, Proprietary, Internal Service, and Non-Expendable Trust Funds.

The Sacramento Housing and Redevelopment Agency Capital Projects Fund was established to account for the acquisition, construction and improvement of capital facilities except those financed by certain Special Revenue, Proprietary, Internal Service and Nonexpendable Trust funds.

CITY OF SACRAMENTO
SACRAMENTO HOUSING & REDEVELOPMENT AGENCY
CAPITAL PROJECTS FUND

BALANCE SHEET

JULY 6, 1984

(in thousands)

A S S E T S

Cash and investments	\$ 531
Other accounts receivable	<u>572</u>
Total assets	<u>\$1,103</u>

LIABILITIES AND FUND EQUITY

Liabilities:	
Accounts payable	\$ 4
Accrued liabilities	<u>1</u>
Total liabilities	<u>5</u>
Fund equity:-	
Unreserved:	
Designated for Capital Projects	<u>1,098</u>
Total fund equity	<u>1,098</u>
Total liabilities and fund equity	<u>\$1,103</u>

CITY OF SACRAMENTO
SACRAMENTO HOUSING & REDEVELOPMENT AGENCY
CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

Revenues:	
Intergovernmental revenues	\$ 121
Interest on investments	54
Property sales	<u>1,411</u>
Total revenues	<u>1,586</u>
Expenditures:-	
Operating expenditures:	
General government	<u>14</u>
Total operating expenditures	<u>14</u>
Capital expenditures:	
Capital outlay	<u>12</u>
Total capital expenditures	<u>12</u>
Total expenditures before transfers	<u>26</u>
Operating transfers out:	
Sacramento Housing and Redevelopment Agency Expendable Trust Fund	<u>1,544</u>
Total expenditures and transfers out	<u>1,570</u>
Excess of revenues over (under) expenditures and transfers out	16
Fund balance - beginning	<u>1,082</u>
Fund balance - ending	<u><u>\$1,098</u></u>

CITY OF SACRAMENTO
SACRAMENTO HOUSING & REDEVELOPMENT AGENCY
CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Amended Budget</u>	<u>Total Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenues		\$ 121	\$ 121
Interest on investments	\$ 200	54	(146)
Property sales	<u> </u>	<u>1,411</u>	<u>1,411</u>
Total revenues	<u>200</u>	<u>1,586</u>	<u>1,386</u>
Expenditures:-			
Operating expenditures:			
General government	94	14	80
Capital expenditures:			
Capital outlay	<u>1,150</u>	<u>12</u>	<u>1,138</u>
Total expenditures before transfers	<u>1,244</u>	<u>26</u>	<u>1,218</u>
Operating transfers out:			
Sacramento Housing and Redevelopment Agency Expendable Trust Fund	<u>153</u>	<u>1,544</u>	<u>(1,391)</u>
Total expenditures and transfers	<u>1,397</u>	<u>1,570</u>	<u>(173)</u>
Excess of revenues over (under) expenditures and transfers	(1,197)	16	1,213
Fund balance - beginning	<u>1,277</u>	<u>1,082</u>	<u>(195)</u>
Fund balance - ending	<u>\$ 80</u>	<u>\$1,098</u>	<u>\$1,018</u>

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ENTERPRISE FUNDS

Enterprise Funds are established to account for the financing of self-supporting activities of governmental units which render services on a user-charge basis to the general public. The most common type of governmental enterprise is the public utility engaged in the provision of basic services, such as water, electricity, and natural gas. In addition, numerous other activities of a commercial nature are being performed, through enterprise funds, by governments in response to public demand and the inability or unwillingness of private organizations to provide them.

The Water Fund is used to account for the activities associated with the production, distribution, and transmission of potable water by the City to its users.

The Sewer Fund is used to account for the operation and maintenance of the City's sewer and surface drainage systems.

The Waste Removal Fund is used to account for the activities which involve the collection and disposal of refuse throughout the City.

The Lawn and Garden Fund is used to account for the activities which involve the collection and disposal of lawn and garden refuse. Services are provided in conjunction with waste removal activities. This fund was closed into the Waste Removal fund at the beginning of the fiscal year.

The Golf Fund is used to account for the operation and maintenance of the City's golf courses.

The Parking Fund is used to account for off-street parking activities throughout the City.

The Community Center Fund is used to account for the operation and maintenance of the City's Community Center, including the theater and exhibit halls.

The Boat Harbor Fund is used to account for the operation and maintenance of the City marina located on the Sacramento River at Miller Park.

The Camp Sacramento Fund is used to account for the operation and maintenance of a family summer resort area in the Sierra mountain range.

The Sacramento Housing and Redevelopment Agency Fund is used to account for housing and redevelopment activities that are self-supporting and render services on a user-charge basis to the general public.

CITY OF SACRAMENTO
ENTERPRISE FUNDS
COMBINING BALANCE SHEET

JULY 6, 1984
(in thousands)

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Waste Removal Fund</u>	<u>Golf Fund</u>	<u>Parking Fund</u>	<u>Community Center Fund</u>
<u>A S S E T S</u>						
Current assets:-						
Cash and investments	\$ 2,207	\$ 1,463	(\$ 71)	\$1,117	\$ 2,747	\$ 514
Receivables:						
Accounts	1,472	2,007	2,241	105	89	930
Accrued interest					81	11
Due to other funds						
Prepaid expenses				27	168	
Inventories	463	156				
Total current assets	<u>4,142</u>	<u>3,626</u>	<u>2,170</u>	<u>1,249</u>	<u>3,085</u>	<u>1,455</u>
Restricted assets:						
Cash and investments	6,061	5,900	564		2,294	
Accrued interest receivable	137	128			35	
Total restricted assets	<u>6,198</u>	<u>6,028</u>	<u>564</u>		<u>2,329</u>	
Due from other agencies		4,940			429	
Investment in Community Center Authority						2,984
Property, plant and equipment:						
Land	408	1,098	942	136	3,263	3,771
Buildings and plant	84		324	574	15,571	16,483
Machinery and equipment	411	248	33	280	124	257
Transmission and distribution systems	76,918	68,609				
Construction in progress	5,583	1,725	1,774	164	126	16
Less accumulated depreciation	(23,236)	(7,690)	(176)	(444)	(3,398)	(4,718)
Total property, plant and equipment	<u>60,168</u>	<u>63,990</u>	<u>2,897</u>	<u>710</u>	<u>15,686</u>	<u>15,809</u>
Total assets	<u>\$70,508</u>	<u>\$78,584</u>	<u>\$5,631</u>	<u>\$1,959</u>	<u>\$21,529</u>	<u>\$20,248</u>

<u>Boat Harbor Fund</u>	<u>Camp Sacramento Fund</u>	<u>Sacramento Housing and Redevelopment Agency Fund</u>	<u>Total Before Eliminations</u>	<u>Eliminations Debit (Credit)</u>	<u>Total</u>
\$363	\$ 27	\$ 126	\$ 8,493		\$ 8,493
12	204	10	7,070		7,070
9	1		102		102
		288	288		288
		3	198		198
			619		619
<u>384</u>	<u>232</u>	<u>427</u>	<u>16,770</u>		<u>16,770</u>
		198	15,017		15,017
			300		300
		<u>198</u>	<u>15,317</u>		<u>15,317</u>
			<u>5,369</u>	<u>(\$429)</u>	<u>4,940</u>
			<u>2,984</u>		<u>2,984</u>
		791	10,409		10,409
457	7	6,687	40,187		40,187
13	10	128	1,504		1,504
86	1,306		145,527		145,527
(160)	(4)	(713)	10,780		10,780
			(40,539)		(40,539)
<u>396</u>	<u>1,319</u>	<u>6,893</u>	<u>167,868</u>		<u>167,868</u>
<u>\$780</u>	<u>\$1,551</u>	<u>\$7,518</u>	<u>\$208,308</u>	<u>(\$429)</u>	<u>\$207,879</u>

	Water Fund	Sewer Fund	Waste Removal Fund	Golf Fund	Parking Fund	Community Center Fund
LIABILITIES AND FUND EQUITY						
Current liabilities (payable from current assets):						
Accounts payable and accrued expenses	\$ 325	\$ 774	\$ 463	\$ 77	\$ 128	\$ 208
Accrued vacation and sick leave payable	607	419	663	114	103	118
Advances payable				121	145	
Certificates of Participation payable			206			
Lease obligations payable			24			350
Due to other funds						351
Due to Regional Sanitation District		357				
Deferred revenue						
Total current liabilities (payable from current assets)	<u>932</u>	<u>1,550</u>	<u>1,356</u>	<u>312</u>	<u>376</u>	<u>1,027</u>
Current liabilities (payable from restricted assets):						
Accrued interest	39	3				
Revenue bonds payable	760	280			455	
Mortgage notes payable						
Total current liabilities (payable from restricted assets)	<u>799</u>	<u>283</u>			<u>455</u>	
Total current liabilities	<u>1,731</u>	<u>1,833</u>	<u>1,356</u>	<u>312</u>	<u>831</u>	<u>1,027</u>
Long-term debt:						
Lease obligations payable			26			16,275
Due to other funds						1,089
Revenue bonds payable	16,225	5,280			9,555	
Certificates of participation payable			2,280			
Mortgage notes payable						
Total long-term debt	<u>16,225</u>	<u>5,280</u>	<u>2,306</u>		<u>9,555</u>	<u>17,364</u>
Total liabilities	<u>17,956</u>	<u>7,113</u>	<u>3,662</u>	<u>312</u>	<u>10,386</u>	<u>18,391</u>
Fund equity:-						
Contributed capital:						
City	19,107	17,296	31	451	4,203	23
Federal	1,075					
State	14,166	31,475				
Other		18,852				907
Total contributed capital	<u>34,348</u>	<u>67,623</u>	<u>31</u>	<u>451</u>	<u>4,203</u>	<u>930</u>
Retained earnings (deficit):-						
Reserved for cash and investments:						
With fiscal agents	325					
Revenue bond reserve	1,626	751				
Revenue bond surplus	3,936	5,009				
Total reserved	<u>5,887</u>	<u>5,760</u>				
Unreserved	<u>12,317</u>	<u>(1,912)</u>	<u>1,938</u>	<u>1,196</u>	<u>6,940</u>	<u>927</u>
Total retained earnings (deficit)	<u>18,204</u>	<u>3,848</u>	<u>1,938</u>	<u>1,196</u>	<u>6,940</u>	<u>927</u>
Total fund equity (deficit)	<u>52,552</u>	<u>71,471</u>	<u>1,969</u>	<u>1,647</u>	<u>11,143</u>	<u>1,857</u>
Total liabilities and fund equity	<u>\$70,508</u>	<u>\$78,584</u>	<u>\$5,631</u>	<u>\$1,959</u>	<u>\$21,529</u>	<u>\$20,248</u>

<u>Boat Harbor Fund</u>	<u>Camp Sacramento Fund</u>	<u>Sacramento Housing and Redevelopment Agency Fund</u>	<u>Total Before Eliminations</u>	<u>Eliminations Debit (Credit)</u>	<u>Total</u>
\$ 40	\$ 212	\$ 66	\$ 2,293		\$ 2,293
5	3		2,032		2,032
60			326		326
			206		206
			374		374
		877	1,228		1,228
			357		357
		12	12		12
<u>105</u>	<u>215</u>	<u>955</u>	<u>6,828</u>		<u>6,828</u>
			42		42
			1,495		1,495
		19	19		19
		19	1,556		1,556
<u>105</u>	<u>215</u>	<u>974</u>	<u>8,384</u>		<u>8,384</u>
			16,301		16,301
			1,089		1,089
			31,060		31,060
			2,280		2,280
		2,841	2,841		2,841
		2,841	53,571		53,571
<u>105</u>	<u>215</u>	<u>3,815</u>	<u>61,955</u>		<u>61,955</u>
	11		41,122		41,122
217			1,292		1,292
			45,641		45,641
		4,290	24,049	\$429	23,620
<u>217</u>	<u>11</u>	<u>4,290</u>	<u>112,104</u>	<u>429</u>	<u>111,675</u>
		155	480		480
			2,377		2,377
			8,945		8,945
		155	11,802		11,802
<u>458</u>	<u>1,325</u>	<u>(742)</u>	<u>22,447</u>		<u>22,447</u>
<u>458</u>	<u>1,325</u>	<u>(587)</u>	<u>34,249</u>		<u>34,249</u>
<u>675</u>	<u>1,336</u>	<u>3,703</u>	<u>146,353</u>	<u>429</u>	<u>145,924</u>
<u>\$780</u>	<u>\$1,551</u>	<u>\$7,518</u>	<u>\$208,308</u>	<u>\$429</u>	<u>\$207,879</u>

CITY OF SACRAMENTO

ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Lawn and Garden Fund</u>	<u>Waste Removal Fund</u>	<u>Golf Fund</u>	<u>Parking Fund</u>	<u>Community Center Fund</u>
Operating revenues:-							
Charges for services:							
User fees and charges	\$11,681	\$6,023		\$13,664	\$1,853	\$5,087	\$ 239
Transit occupancy tax							3,391
Lien collections	320	384		576			16
Charge to Sacramento Regional Sanitation District for operating and maintaining treatment plant		<u>1,025</u>					
Total charges for services	<u>12,001</u>	<u>7,432</u>		<u>14,240</u>	<u>1,853</u>	<u>5,087</u>	<u>3,646</u>
Rents and concessions					258	379	961
Intergovernmental							
Total operating revenues	<u>12,001</u>	<u>7,432</u>		<u>14,240</u>	<u>2,111</u>	<u>5,466</u>	<u>4,607</u>
Operating expenses:							
Employee services	4,720	3,188		7,855	1,105	1,847	1,411
Services and supplies	3,565	4,414		5,967	589	1,389	1,340
Depreciation	<u>1,229</u>	<u>1,213</u>		<u>14</u>	<u>26</u>	<u>395</u>	<u>447</u>
Total operating expenses	<u>9,514</u>	<u>8,815</u>		<u>13,836</u>	<u>1,720</u>	<u>3,631</u>	<u>3,198</u>
Operating income (loss)	<u>2,487</u>	<u>(1,383)</u>		<u>404</u>	<u>391</u>	<u>1,835</u>	<u>1,409</u>
Nonoperating revenues (expenses):							
Increase in investment in Community Center Authority							431
Interest revenue	842	799		84	115	590	23
Revenue from other agencies	50	275		28		191	
Insurance settlement							
Miscellaneous	162	28		52		8	11
Interest expense	<u>(694)</u>	<u>(275)</u>		<u>(188)</u>		<u>(610)</u>	<u>(1,166)</u>
Total nonoperating revenues (expenses)	<u>360</u>	<u>827</u>		<u>(24)</u>	<u>115</u>	<u>179</u>	<u>(701)</u>
Income (loss) before operating transfers	2,847	<u>(556)</u>		380	506	2,014	708
Operating transfers in	12	57					
Operating transfers (out)	<u>(7)</u>	<u>(13)</u>		<u>(13)</u>		<u>(1,009)</u>	
Net income (loss)	2,852	<u>(512)</u>		367	506	1,005	708
Add depreciation on contributed assets	141	<u>225</u>					
Net increase (decrease) to retained earnings	2,993	<u>(287)</u>		367	506	1,005	708
Retained earnings (deficit) beginning	15,366	4,135	(\$90)	1,766	690	5,935	219
Equity transfers in			90				
Equity transfers (out)	<u>(155)</u>			<u>(195)</u>			
Retained earnings (deficit) ending	<u>\$18,204</u>	<u>\$3,848</u>	<u>\$ -</u>	<u>\$ 1,938</u>	<u>\$1,196</u>	<u>\$6,940</u>	<u>\$ 927</u>

<u>Boat Harbor Fund</u>	<u>Camp Sacramento Fund</u>	<u>Sacramento Housing and Redevelopment Agency Fund</u>	<u>Total</u>
\$369	\$ 113		\$39,029 3,391 1,296
			<u>1,025</u>
<u>369</u>	<u>113</u>		44,741
		\$548	2,146
		<u>349</u>	<u>349</u>
<u>369</u>	<u>113</u>	<u>897</u>	<u>47,236</u>
141	57	267	20,591
272	39	416	17,991
<u>30</u>	<u>1</u>	<u>178</u>	<u>3,533</u>
<u>443</u>	<u>97</u>	<u>861</u>	<u>42,115</u>
(74)	<u>16</u>	<u>36</u>	<u>5,121</u>
			431
37		48	2,538
11			555
	1,294		1,294
14			275
(1)		(239)	(3,173)
<u>61</u>	<u>1,294</u>	<u>(191)</u>	<u>1,920</u>
(13)	1,310	(155)	7,041
			69
			(1,042)
(13)	1,310	(155)	6,068
			366
(13)	1,310	(155)	6,434
471	15	(432)	28,075
			90
			(350)
<u>\$458</u>	<u>\$1,325</u>	<u>(\$587)</u>	<u>\$34,249</u>

CITY OF SACRAMENTO

ENTERPRISE FUNDS

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Waste Removal Fund</u>	<u>Lawn and Garden Fund</u>	<u>Golf Fund</u>	<u>Parking Fund</u>	<u>Community Center Fund</u>
Sources of working capital:-							
Operations:							
Net income (loss)	\$2,852	(\$ 512)	\$ 367		\$506	\$1,005	\$ 708
Add depreciation not requiring working capital	<u>1,229</u>	<u>1,213</u>	<u>14</u>		<u>26</u>	<u>395</u>	<u>447</u>
Working capital provided (required) by operations	4,081	701	381		532	1,400	1,155
Contributions	1,227	2,301					
Decrease in restricted assets		214					
Decrease in due from other agencies		287					
Proceeds from issuance of Certificates of Participation			2,486				
Increase in amounts payable from restricted assets	51	10				25	
Transfers from other funds				\$ 90			
Proceeds from disposition of assets						<u>22</u>	
Total sources of working capital	<u>5,359</u>	<u>3,513</u>	<u>2,867</u>	<u>90</u>	<u>532</u>	<u>1,447</u>	<u>1,155</u>
Uses of working capital:							
Payment of obligation owed to Risk Management Fund			1,293				
Acquisition of property, plant and equipment	2,377	3,030	532		341		25
Decrease in long-term debt	760	280	23			455	584
Transfers to other funds	155		195				
Change in investment in Community Center Authority							431
Increase in restricted assets	483		564			239	
Other						<u>91</u>	
Total uses of working capital	<u>3,775</u>	<u>3,310</u>	<u>2,607</u>		<u>341</u>	<u>785</u>	<u>1,040</u>
Net increase (decrease) in working capital	<u>\$1,584</u>	<u>\$ 203</u>	<u>\$ 260</u>	<u>\$ 90</u>	<u>\$191</u>	<u>\$ 662</u>	<u>\$ 115</u>
Elements of net increase (decrease) in working capital:							
Cash and investments	\$ 840	\$ 234	\$ 3	\$131	\$261	\$ 881	\$ 51
Accounts receivable	146	150	608	(365)	50	(269)	132
Accrued interest receivable			(6)		11	21	
Inventory	(44)	19				168	
Prepaid expenses and other assets						(188)	
Accounts payable	603	112	(122)	116	5	61	(31)
Accrued vacation and sick leave payable	39	(10)	(223)	208	(15)	(12)	(12)
Advances payable					(121)		
Current portion of lease obligations and debt payable							(25)
Due to Regional Sanitation District		(302)					
Deferred revenue							
Net increase (decrease) in working capital	<u>\$1,584</u>	<u>\$ 203</u>	<u>\$ 260</u>	<u>\$ 90</u>	<u>\$191</u>	<u>\$ 662</u>	<u>\$ 115</u>

<u>Boat Harbor Fund</u>	<u>Camp Sacramento Fund</u>	<u>Sacramento Housing and Redevelopment Agency Fund</u>	<u>Total</u>
(\$13)	\$1,310	(\$155)	\$ 6,068
<u>30</u>	<u>1</u>	<u>178</u>	<u>3,533</u>
17	1,311	23	9,601
		288	3,816
		8	222
			287
			2,486
			86
			90
			<u>22</u>
<u>17</u>	<u>1,311</u>	<u>319</u>	<u>16,610</u>
			1,293
45	1,302	26	7,678
		10	2,112
			350
			431
		56	1,342
		<u>337</u>	<u>428</u>
<u>45</u>	<u>1,302</u>	<u>429</u>	<u>13,634</u>
<u>(\$28)</u>	<u>\$ 9</u>	<u>(\$110)</u>	<u>\$ 2,976</u>
\$53	\$ 204	(\$ 26)	\$ 2,428
7		(20)	643
3			29
			143
(25)		(5)	(218)
(6)	(194)	(12)	532
	(1)		(26)
(60)		(50)	(231)
		(2)	(27)
			(302)
		<u>5</u>	<u>5</u>
<u>(\$28)</u>	<u>\$ 9</u>	<u>(\$110)</u>	<u>\$ 2,976</u>

INTERNAL SERVICE FUNDS

Internal Service Funds are established to finance and account for services and commodities furnished by a designated agency of a governmental unit to other departments of the same governmental unit. Since the services and commodities are supplied exclusively to other departments of a governmental jurisdiction, they are distinguishable from those public services which are rendered to the public in general and which are accounted for in General, Special Revenue, or Enterprise Funds.

The Fleet Management Fund is used to account for the operation, maintenance and timely replacement of the City's fleet of vehicles which serves the transportation needs of all City departments and divisions.

The Risk Management Fund is used to finance and account for the City's risk management and insurance programs.

The Central Services Fund is used to account for copying, printing and mail services provided to all City departments and divisions.

The Sacramento Housing and Redevelopment Agency Fund is used to account for internal service fund activities of that agency.

CITY OF SACRAMENTO
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET

JULY 6, 1984
(in thousands)

	Central Service Fund	Fleet Management Fund	Risk Management Fund	Sacramento Housing and Redevelopment Agency Fund	Total
<u>ASSETS</u>					
Current assets:-					
Cash and investments	\$ 2	\$ 3,256	\$7,387	(\$ 94)	\$10,551
Receivables (net of allowances for uncollectibles):					
Accounts	1	54	9	289	353
Accrued interest		79	177		256
Prepaid expenses			45	16	61
Inventories		459			459
Total current assets	<u>3</u>	<u>3,848</u>	<u>7,618</u>	<u>211</u>	<u>11,680</u>
Property, plant and equipment:					
Land		25			25
Buildings and plant		1,507			1,507
Machinery and equipment	58	19,178	1	17	19,254
Construction in progress		278			278
Less accumulated depreciations	(24)	(10,398)			(10,422)
Total property, plant and equipment	<u>34</u>	<u>10,590</u>	<u>1</u>	<u>17</u>	<u>10,642</u>
Total assets	<u>\$37</u>	<u>\$14,438</u>	<u>\$7,619</u>	<u>\$228</u>	<u>\$22,322</u>
<u>LIABILITIES AND FUND EQUITY</u>					
Accounts payable and accrued expenses	\$14	\$ 203	\$ 182	\$930	\$ 1,329
Accrued vacation and sick leave		255	39		294
Accrued claims			10,461		10,461
Current portion of lease obligations payable		161			161
Total current liabilities	14	619	10,682	930	12,245
Long term debt:					
Lease obligations payable		279			279
Total liabilities	<u>14</u>	<u>898</u>	<u>10,682</u>	<u>930</u>	<u>12,524</u>
Fund equity:-					
Contributions	24	7,038	1		7,063
Retained earnings (deficit):					
Unreserved	(1)	6,502	(3,064)	(702)	2,735
Total fund equity	<u>23</u>	<u>13,540</u>	<u>(3,063)</u>	<u>(702)</u>	<u>9,798</u>
Total liabilities and fund equity	<u>\$37</u>	<u>\$14,438</u>	<u>\$ 7,619</u>	<u>\$228</u>	<u>\$22,322</u>

CITY OF SACRAMENTO
INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Central Service Fund</u>	<u>Fleet Management Fund</u>	<u>Risk Management Fund</u>	<u>Sacramento Housing and Redevelopment Agency Fund</u>	<u>Total</u>
Operating revenues - charges for services	<u>\$567</u>	<u>\$8,879</u>	<u>\$11,204</u>	<u>\$5,548</u>	<u>\$26,198</u>
Operating expenses:					
Employee services	133	2,383	438	4,524	7,478
Services and supplies	426	3,976	605	975	5,982
Depreciation	6	1,938		3	1,947
Insurance premiums			6,978		6,978
Claim settlements			5,045		5,045
Total operating expenses	<u>565</u>	<u>8,297</u>	<u>13,066</u>	<u>5,502</u>	<u>27,430</u>
Operating income (loss)	<u>2</u>	<u>582</u>	<u>(1,862)</u>	<u>46</u>	<u>(1,232)</u>
Nonoperating revenues (expenses):					
Interest revenue	2	285	778		1,065
Interest expense		(47)			(47)
Insurance claims recovery			15		15
Miscellaneous revenue		53	4		57
Insurance dividend			13		13
Sale of real or personal property		53			53
Other		(2)			(2)
Total nonoperating revenues (expenses)	<u>2</u>	<u>342</u>	<u>810</u>		<u>1,154</u>
Net income (loss)	<u>4</u>	<u>924</u>	<u>(1,052)</u>	<u>46</u>	<u>(78)</u>
Retained earnings (deficit) beginning	(5)	5,157	1,651	(748)	6,055
Restatement for change in accounting principle			(3,663)		(3,663)
Retained earnings (deficit) restated	(5)	5,157	(2,012)	(748)	2,392
Equity transfers in		428			428
Equity transfers (out)		(7)			(7)
Retained earnings (deficit) ending	<u>(\$ 1)</u>	<u>\$6,502</u>	<u>(\$ 3,064)</u>	<u>(\$ 702)</u>	<u>\$ 2,735</u>

CITY OF SACRAMENTO
INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Central Service Fund</u>	<u>Fleet Management Fund</u>	<u>Risk Management Fund</u>	<u>Sacramento Housing and Redevelopment Agency Fund</u>	<u>Total</u>
Sources of working capital:-					
Operations:					
Net income (loss)	\$ 4	\$ 924	(\$1,052)	\$ 46	(\$ 78)
Add depreciation not requiring working capital	6	1,938		3	1,947
Less gain on sale of assets not providing working capital	—	(53)		—	(53)
Working capital provided (required) by operations	10	2,809	(1,052)	49	1,816
Other sources:					
Contributions	2	66			68
Transfers from other funds		428			428
Increase in long-term debt		173			173
Proceeds from sale of assets		120			120
Total sources of working capital	<u>12</u>	<u>3,596</u>	<u>(1,052)</u>	<u>49</u>	<u>2,605</u>
Uses of working capital:					
Acquisition of property, plant and equipment		3,478		20	3,498
Transfers to other funds		7			7
Restatement for change in accounting for incurred but unreported claims			3,663		3,663
Total uses of working capital		<u>3,485</u>	<u>3,663</u>	<u>20</u>	<u>7,168</u>
Net increase (decrease) in working capital	<u>\$12</u>	<u>\$ 111</u>	<u>(\$4,715)</u>	<u>\$ 29</u>	<u>(\$4,563)</u>
Elements of net increase (decrease) in working capital:					
Cash and investments	\$18	\$103	(\$469)	\$204	(\$ 144)
Accounts receivable	(6)	7	7	(32)	(24)
Accrued interest receivable		31	(30)		1
Prepaid expenses			20	(16)	4
Due from other funds			(1,293)	(12)	(1,305)
Inventory		(33)			(33)
Accrued vacation and sick leave		(29)	(10)		(39)
Accounts payable and accrued expenses		135	150	(115)	170
Accrued claims			(3,090)		(3,090)
Current portion of lease obligations		(103)			(103)
Net increase (decrease) in working capital	<u>\$12</u>	<u>\$111</u>	<u>(\$4,715)</u>	<u>\$ 29</u>	<u>(\$4,563)</u>

TRUST AND AGENCY FUNDS

Trust and Agency Funds are established to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Trust funds are often almost indistinguishable from agency funds. From an accounting standpoint, the difference between the two is principally one of degree. Trust funds involve more complex administrative and financial problems, such as the investment of fund assets. Agency funds operate as a clearing mechanism. Cash resources are collected, held for a brief period, and then disbursed to the proper recipients.

In both cases, the City has a fiduciary responsibility for cash and other assets which it does not own outright. Thus, the two types of funds are classified under a joint caption. These funds are divided into four sub-categories:

The Expendable Trust Fund is used to account for trust monies, wherein the principal and interest of the trust can be expended by the City in accordance with the terms of the trust agreement. These funds are accounted for on the modified accrual basis, similar to governmental funds.

The Nonexpendable Trust Fund is used to account for assets wherein the principal must remain intact, but any income derived from the trust may be expended. These funds are accounted for on the accrual basis, similar to proprietary funds.

The Pension Trust Fund is used to account for the employees' retirement system.

The Agency Fund is used to account for funds when the City is acting as an agent for other governmental units, private organizations or individuals.

CITY OF SACRAMENTO
TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET

JULY 6, 1984
(in thousands)

	Agency Funds	Expendable Trust Funds	Nonexpendable Trust Funds	Pension Trust Fund	Sacramento/ Housing and Redevelopment Agency Fund	Total
<u>ASSETS</u>						
Cash and investments	\$ 3,547	\$ 7,288	\$1,676	\$ 21,886	\$ 829	\$ 35,226
Investments at amortized cost				169,742		169,742
Accounts receivable	11,018	6,163		653	586	18,420
Accrued interest	24	31	2	2,327		2,384
Prepaid expenses	8					8
Due from other funds		7				7
Total assets	<u>\$14,597</u>	<u>\$13,489</u>	<u>\$1,678</u>	<u>\$194,608</u>	<u>\$1,415</u>	<u>\$225,787</u>
<u>LIABILITIES AND FUND EQUITY</u>						
Liabilities:						
Accounts payable	\$ 8,568	\$ 744		\$ 21	\$ 29	\$ 9,362
Due to other funds					50	50
Deferred revenue	933			561		1,494
Due to other government agencies	874	7,324			587	8,785
Due to bond holders	4,222					4,222
Deposit and trust liability					357	357
Loans payable		427			392	819
Total liabilities	<u>14,597</u>	<u>8,495</u>		<u>582</u>	<u>1,415</u>	<u>25,089</u>
Fund equity:						
Reserved for trust purposes		4,994	\$1,678			6,672
Reserved for employees' retirement system				194,026		194,026
Total fund equity		<u>4,994</u>	<u>1,678</u>	<u>194,026</u>		<u>200,698</u>
Total liabilities and fund equity	<u>\$14,597</u>	<u>\$13,489</u>	<u>\$1,678</u>	<u>\$194,608</u>	<u>\$1,415</u>	<u>\$225,787</u>

CITY OF SACRAMENTO
AGENCY FUNDS
COMBINING BALANCE SHEET

JULY 6, 1984
(in thousands)

	<u>Mountain Valley Library System</u>	<u>Capitol Area Development Authority</u>	<u>Convention & Visitors Bureau</u>	<u>1911 Special Assessment Act</u>	<u>1915 Special Assessment Act</u>	<u>Sacramento Transit Development Agency</u>	<u>Total Agency Funds</u>
<u>A S S E T S</u>							
Cash and investments	\$169	\$834		\$316	\$3,694	(\$1,466)	\$ 3,547
Receivables	1		\$99		1,903	9,015	11,018
Accrued interest	4	20					24
Prepaid expenses		8					8
Total assets	<u>\$174</u>	<u>\$862</u>	<u>\$99</u>	<u>\$316</u>	<u>\$5,597</u>	<u>\$7,549</u>	<u>\$14,597</u>
<u>LIABILITIES</u>							
Accounts payable	\$ 20	\$208	\$33		\$1,691	\$6,616	\$ 8,568
Due to other government agencies	154	654	66				874
Due to bond holders				\$316	3,906		4,222
Deferred revenue						933	933
Total liabilities	<u>\$174</u>	<u>\$862</u>	<u>\$99</u>	<u>\$316</u>	<u>\$5,597</u>	<u>\$7,549</u>	<u>\$14,597</u>

CITY OF SACRAMENTO

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Balance</u> <u>July 1, 1983</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>July 6, 1984</u>
MOUNTAIN VALLEY LIBRARY SYSTEM				
<u>ASSETS</u>				
Cash and investments	\$146	\$557	\$534	\$169
Accounts receivable	15	1	15	1
Accrued interest	4	4	4	4
Total assets	<u>\$165</u>	<u>\$562</u>	<u>\$553</u>	<u>\$174</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 25	\$125	\$130	\$ 20
Due to other government agencies	140	14		154
Total liabilities	<u>\$165</u>	<u>\$139</u>	<u>\$130</u>	<u>\$174</u>
 CAPITOL AREA DEVELOPMENT AUTHORITY				
<u>ASSETS</u>				
Cash and investments	\$716	\$3,084	\$2,966	\$834
Accrued interest	15	20	15	20
Prepaid expenses	8	8	8	8
Total assets	<u>\$739</u>	<u>\$3,112</u>	<u>\$2,989</u>	<u>\$862</u>
<u>LIABILITIES</u>				
Accounts payable	\$328	\$ 462	\$ 582	\$208
Due to other government agencies	411	243		654
Total liabilities	<u>\$739</u>	<u>\$ 705</u>	<u>\$ 582</u>	<u>\$862</u>

(Agency Funds
Combining Statement of Changes in Assets and Liabilities
continued)

	<u>Balance</u> <u>July 1, 1983</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>July 6, 1984</u>
CONVENTION & VISITORS BUREAU				
<u>A S S E T S</u>				
Accounts receivable	\$66	\$ 99	\$ 66	\$99
Accrued interest	<u>4</u>	<u> </u>	<u>4</u>	<u> </u>
Total assets	<u>\$70</u>	<u>\$ 99</u>	<u>\$ 70</u>	<u>\$99</u>
<u>LIABILITIES</u>				
Accounts payable	\$72	\$520	\$559	\$33
Due to other government agencies	<u>(2)</u>	<u>68</u>	<u> </u>	<u>66</u>
Total liabilities	<u>\$70</u>	<u>\$588</u>	<u>\$559</u>	<u>\$99</u>
1911 SPECIAL ASSESSMENT ACT				
<u>A S S E T S</u>				
Cash and investments	\$183	\$1,218	\$1,085	\$316
Total assets	<u>\$183</u>	<u>\$1,218</u>	<u>\$1,085</u>	<u>\$316</u>
<u>LIABILITIES</u>				
Due to bond holders	\$183	\$ 316	\$ 183	\$316
Total liabilities	<u>\$183</u>	<u>\$ 316</u>	<u>\$ 183</u>	<u>\$316</u>
1915 SPECIAL ASSESSMENT ACT				
<u>A S S E T S</u>				
Cash and investments	\$4,642	\$10,654	\$11,602	\$3,694
Accounts receivable	<u>1,672</u>	<u>1,903</u>	<u>1,672</u>	<u>1,903</u>
Total assets	<u>\$6,314</u>	<u>\$12,557</u>	<u>\$13,274</u>	<u>\$5,597</u>
<u>LIABILITIES</u>				
Accounts payable	\$1,707	\$ 285	\$ 301	\$1,691
Due to bond holders	<u>4,607</u>	<u>4,477</u>	<u>5,178</u>	<u>3,906</u>
Total liabilities	<u>\$6,314</u>	<u>\$ 4,762</u>	<u>\$ 5,479</u>	<u>\$5,597</u>

(Agency Funds
Combining Statement of Changes in Assets and Liabilities
continued)

	<u>Balance</u> <u>July 1, 1983</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>July 6, 1984</u>
SACRAMENTO TRANSIT DEVELOPMENT AUTHORITY				
<u>A S S E T S</u>				
Cash and investments	\$1,188	\$15,721	\$18,375	(\$1,466)
Accounts receivable	2,052	15,423	8,460	9,015
Accrued interest	10		10	
Total assets	<u>\$3,250</u>	<u>\$31,144</u>	<u>\$26,845</u>	<u>\$7,549</u>
<u>LIABILITIES</u>				
Accounts payable	\$2,897	\$ 7,901	\$ 4,182	\$6,616
Due to other government agencies	353		353	-
Deferred revenue		933		933
Total liabilities	<u>\$3,250</u>	<u>\$ 8,834</u>	<u>\$ 4,535</u>	<u>\$7,549</u>
TOTALS - ALL AGENCY FUNDS				
<u>A S S E T S</u>				
Cash and investments	\$ 6,875	\$31,234	\$34,562	\$ 3,547
Accounts receivable	3,805	17,426	10,213	11,018
Accrued interest	33	24	33	24
Prepaid expenses	8	8	8	8
Total assets	<u>\$10,721</u>	<u>\$48,692</u>	<u>\$44,816</u>	<u>\$14,597</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 5,029	\$ 9,293	\$ 5,754	\$ 8,568
Due to other government agencies	902	325	353	874
Due to bond holders	4,790	4,793	5,361	4,222
Deferred revenue		933		933
Total liabilities	<u>\$10,721</u>	<u>\$15,344</u>	<u>\$11,468</u>	<u>\$14,597</u>

CITY OF SACRAMENTO
EXPENDABLE TRUST FUNDS
COMBINING BALANCE SHEET

JULY 6, 1984
(in thousands)

	<u>Ann Land Indigent</u>	<u>Bertha Henschel Indigent</u>	<u>Crocker Master Trust</u>	<u>Crocker Art Museum Association (CAMA)</u>	<u>Deferred Compensation</u>
<u>A S S E T S</u>					
Cash and investments	\$49	\$102	\$223	\$663	
Cash with fiscal agent	4				\$4,500
Accounts receivable			2		
Accrued interest on investments	1	3	8	17	
Due from other funds					
Total assets	<u>\$54</u>	<u>\$105</u>	<u>\$233</u>	<u>\$680</u>	<u>\$4,500</u>
<u>LIABILITIES AND FUND BALANCE</u>					
Accounts payable				\$680	
Due to other governments					
Loans payable	—	—	—	—	—
Total liabilities	<u>—</u>	<u>—</u>	<u>—</u>	<u>680</u>	<u>—</u>
Fund balance:					
Reserved for trust purposes	<u>\$54</u>	<u>\$105</u>	<u>\$233</u>	<u>—</u>	<u>\$4,500</u>
Total fund balance	<u>54</u>	<u>105</u>	<u>233</u>	<u>—</u>	<u>4,500</u>
Total liabilities and fund balance	<u>\$54</u>	<u>\$105</u>	<u>\$233</u>	<u>\$680</u>	<u>\$4,500</u>

<u>Sacramento Housing and Redevelopment Agency Fund</u>	<u>Sacramento Housing and Redevelopment Agency Expendable Trust Funds</u>	<u>Other Trusts</u>	<u>Total Before Eliminations</u>	<u>Eliminations Debit (Credit)</u>	<u>Total</u>
\$25,211	\$1,584	\$163	\$27,995	(\$25,211)	\$ 2,784
	6,161		4,504		4,504
		2	6,163		6,163
	7		31		31
	<u>7</u>		<u>7</u>		<u>7</u>
<u>\$25,211</u>	<u>\$7,752</u>	<u>\$165</u>	<u>\$38,700</u>	<u>(\$25,211)</u>	<u>\$13,489</u>
\$25,211	\$ 1	\$ 63	\$25,955	\$25,211	\$ 744
	7,324		7,324		7,324
	427		427		427
<u>25,211</u>	<u>7,752</u>	<u>63</u>	<u>33,706</u>	<u>25,211</u>	<u>8,495</u>
		<u>102</u>	<u>4,994</u>		<u>4,994</u>
		<u>102</u>	<u>4,994</u>		<u>4,994</u>
<u>\$25,211</u>	<u>\$7,752</u>	<u>\$165</u>	<u>\$38,700</u>	<u>\$25,211</u>	<u>\$13,489</u>

CITY OF SACRAMENTO
EXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Ann Land Indigent</u>	<u>Bertha Henschel Indigent</u>	<u>Crocker Master Trust</u>	<u>Crocker Art Museum Association (CAMA)</u>	<u>Deferred Compensation</u>	<u>Sacramento Housing and Redevelopment Agency</u>	<u>Other Trusts</u>	<u>Total</u>
Revenues:								
Intergovernmental						\$1,330		\$1,330
Interest on investments	\$33	\$ 68	\$ 33			234	\$ 10	378
Contributions			13		\$1,555			1,568
Miscellaneous			18	\$10		27		55
Total revenue	33	68	64	10	1,555	1,591	10	3,331
Operating expenditures:								
General government	15	84	45	10		29	1	184
Capital expenditures:								
Community services						3,788		3,788
Total expenditures before operating transfers in	15	84	45	10		3,817	1	3,972
Operating transfers in:								
Sacramento Housing and Redevelopment Agency Capital Project Fund						1,544		1,544
Sacramento Housing and Redevelopment Agency Special Revenue Fund						682		682
Excess of revenues over expenditures and operating transfers in	18	(16)	19	-	1,555	-	9	1,585
Fund balance - beginning	36	121	214	-	2,945	-	446	3,762
Equity transfer (out)							(353)	(353)
Fund balance - ending	\$54	\$105	\$233	\$ -	\$4,500	\$ -	\$ 102	\$4,994

CITY OF SACRAMENTO
NONEXPENDABLE TRUST FUNDS
COMBINING BALANCE SHEET

JULY 6, 1984
(in thousands)

	<u>Ann Land Memorial</u>	<u>Fratt</u>	<u>Bertha Henschel Memorial</u>	<u>Alice Miller</u>	<u>Moore Memorial</u>	<u>Sacramento History Center Endowment</u>	<u>Total</u>
<u>A S S E T S</u>							
Cash and investments	\$284	\$7	\$692	\$10	\$158	\$525	\$1,676
Accrued interest					2		2
Total assets	<u>\$284</u>	<u>\$7</u>	<u>\$692</u>	<u>\$10</u>	<u>\$160</u>	<u>\$525</u>	<u>\$1,678</u>
<u>FUND BALANCE</u>							
Reserved for trust purposes	<u>\$284</u>	<u>\$7</u>	<u>\$692</u>	<u>\$10</u>	<u>\$160</u>	<u>\$525</u>	<u>\$1,678</u>
Total fund balance	<u>\$284</u>	<u>\$7</u>	<u>\$692</u>	<u>\$10</u>	<u>\$160</u>	<u>\$525</u>	<u>\$1,678</u>

CITY OF SACRAMENTO
NONEXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Ann Land Memorial</u>	<u>Fratt</u>	<u>Bertha Henschel Memorial</u>	<u>Alice Miller</u>	<u>Moore Memorial</u>	<u>Sacramento History Center Endowment</u>	<u>Total</u>
Revenues:							
Contributions						\$225	\$ 225
Interest on investments		\$1		\$ 1	\$ 16		18
Gain on sale of investment	\$ 3		\$ 27				30
Total revenues	<u>3</u>	<u>1</u>	<u>27</u>	<u>1</u>	<u>16</u>	<u>225</u>	<u>273</u>
Operating expenditures					3		3
Net income	3	1	27	1	13	225	270
Fund balance - beginning	<u>281</u>	<u>6</u>	<u>665</u>	<u>9</u>	<u>147</u>	<u>300</u>	<u>1,408</u>
Fund balance - ending	<u>\$284</u>	<u>\$7</u>	<u>\$692</u>	<u>\$10</u>	<u>\$160</u>	<u>\$525</u>	<u>\$1,678</u>

CITY OF SACRAMENTO
NONEXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE FIFTY-THREE WEEKS ENDED JULY 6, 1984

(in thousands)

	<u>Ann Land Memorial</u>	<u>Fratt</u>	<u>Bertha Henschel Memorial</u>	<u>Alice Miller</u>	<u>Moore Memorial</u>	<u>Sacramento History Center Endowment</u>	<u>Total</u>
Sources of working capital:							
Operations	\$3	\$1	\$27	\$1	\$13	\$225	\$270
Total sources of working capital and net increase in working capital	<u>\$3</u>	<u>\$1</u>	<u>\$27</u>	<u>\$1</u>	<u>\$13</u>	<u>\$225</u>	<u>\$270</u>
Elements of net increase in working capital:							
Cash	\$3	\$1	\$27	\$1	\$11	\$225	\$268
Accrued interest	—	—	—	—	2	—	2
Total in working capital	<u>\$3</u>	<u>\$1</u>	<u>\$27</u>	<u>\$1</u>	<u>\$13</u>	<u>\$225</u>	<u>\$270</u>

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CITY OF SACRAMENTO
STATISTICAL SECTION



Annual Financial Report

CITY OF SACRAMENTO

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION -

LAST TEN FISCAL YEARS

(in thousands)

Fiscal Year	Current							Subtotal	Debt Service	Total Expenditures
	General Government	Public Safety	Public Works	Community Services	Library	CETA	Capital Improvements			
1974-75	\$11,643	\$24,365	\$ 9,550	\$ 7,377	\$2,961			\$ 55,896	\$ 923	\$ 56,819
% current	20.8	43.6	17.1	13.2	5.3			100.0		
% total	20.5	42.9	16.8	13.0	5.2			98.4	1.6	100.0
1975-76	12,278	27,577	9,535	8,702	2,903	\$4,056		65,051	915	65,966
% current	18.9	42.4	14.6	13.4	4.5	6.2		100.0		
% total	18.6	41.8	14.5	13.2	4.4	6.1		98.6	1.4	100.0
1976-77	12,378	30,325	10,606	9,087	3,495	4,379		70,270	910	71,180
% current	17.6	43.2	15.1	12.9	5.0	6.2		100.0		
% total	17.4	42.6	14.9	12.8	4.9	6.1		98.7	1.3	100.0
1977-78	12,806	38,369	16,263	10,608	3,790	7,481		89,317	858	90,175
% current	14.3	43.0	18.2	11.9	4.2	8.4		100.0		
% total	14.2	42.5	18.0	11.8	4.2	8.3		99.0	1.0	100.0
1978-79	7,113	32,232	13,756	9,873	2,699	6,586		72,259	913	73,172
% current	9.8	44.6	19.1	13.7	3.7	9.1		100.0		
% total	9.7	44.0	18.8	13.5	3.7	9.0		98.7	1.3	100.0
1979-80	11,377	41,075	21,263	14,744	2,663	8,184		99,306	916	100,222
% current	11.5	41.4	21.4	14.8	2.7	8.2		100.0		
% total	11.4	40.9	21.2	14.7	2.7	8.2		99.1	.9	100.0
1980-81	11,668	45,074	14,545	11,348	2,994	5,080	\$12,793	103,502	853	104,355
% current	11.3	43.5	14.1	10.9	2.9	4.9	12.4	100.0		
% total	11.2	43.2	13.9	10.8	2.9	4.9	12.3	99.2	.8	100.0
1981-82	12,630	49,499	15,014	11,377	3,331	101	12,597	104,549	1,399	105,948
% current	12.1	47.3	14.4	10.9	3.2	.1	12.0	100.0		
% total	11.9	46.8	14.2	10.7	3.1	.1	11.9	98.7	1.3	100.0
1982-83 (1)	15,616	51,284	20,049	19,798	3,376		13,898	124,021	854	124,875
% current	12.6	41.3	16.2	16.0	2.7		11.2	100.0		
% total	12.5	41.1	16.1	15.8	2.7		11.1	99.3	.7	100.0
1983-84 (1)	38,308	56,455	13,405	16,843	3,572		25,862	154,445	855	155,300
% current	24.8	36.6	8.7	10.9	2.3		16.7	100.0		
% total	24.7	36.4	8.6	10.8	2.3		16.6	99.4	.6	100.0

Note: (1) 1983 and 1984 data includes all governmental fund types (General, Special Revenue, Capital Projects and Debt Service Funds), including the expenditures for the Sacramento Housing and Redevelopment Agency (SHRA), in accordance with the implementation of NCGA Statement 3. Comparable data for SHRA are not available for fiscal years 1975 through 1982, and accordingly are not included herein.

The 1983 and 1984 figures include SHRA expenditures as follows:

Fiscal Year	General Governmental	Community Services	Capital Improvements	Total Expenditures
1983	\$ 4,989	\$8,314	\$ 8,110	\$21,413
1984	\$26,304	\$2,360	\$11,159	\$39,823

CITY OF SACRAMENTO
GENERAL REVENUE BY SOURCE -
LAST TEN FISCAL YEARS
(in thousands)

<u>Fiscal Year</u>	<u>Property Taxes</u>	<u>Other Taxes</u>	<u>Licenses and Permits</u>	<u>Fines and Penalties</u>	<u>Use of Money and Property</u>	<u>From Other Agencies</u>	<u>Charges for Services</u>	<u>Other</u>	<u>Total</u>
1974-75	\$15,928	\$16,578	\$1,195	\$1,406	\$2,596	\$15,021	\$1,652	\$ 1,825	\$ 56,201
% total	28.3	29.5	2.1	2.5	4.6	26.8	2.9	3.3	100.0
1975-76	17,974	17,189	779	1,370	1,487	23,394	2,322	2,184	66,699
% total	26.9	25.8	1.2	2.1	2.2	35.1	3.4	3.3	100.0
1976-77	19,377	19,445	1,116	1,254	1,651	26,269	2,339	3,067	74,518
% total	26.0	26.1	1.5	1.7	2.2	35.3	3.1	4.1	100.0
1977-78	20,836	22,431	1,513	1,327	1,837	34,430	3,641	3,584	89,599
% total	23.3	25.0	1.7	1.5	2.1	38.3	4.1	4.0	100.0
1978-79	9,453	28,513	2,948	1,187	2,705	32,624	5,054	1,716	84,200
% total	11.2	33.9	3.5	1.4	3.2	38.7	6.0	2.1	100.0
1979-80	14,323	32,317	3,176	1,399	4,268	33,164	6,790	1,053	96,490
% total	14.8	33.5	3.3	1.4	4.4	34.5	7.0	1.1	100.0
1980-81	17,685	32,455	2,884	1,652	4,326	32,129	7,627	2,477	101,235
% total	17.5	32.1	2.9	1.6	4.3	31.7	7.5	2.4	100.0
1981-82	18,765	34,828	2,482	1,665	5,351	25,381	6,576	4,225	99,273
% total	18.9	35.1	2.5	1.7	5.4	25.6	6.5	4.3	100.0
1982-83 (1)	21,515	42,402	3,131	2,279	6,226	36,050	3,849	7,004	122,456
% total	17.6	34.6	2.6	1.9	5.1	29.4	3.1	5.7	100.0
1983-84 (1)	23,218	57,595	3,449	2,107	9,078	40,258	6,899	12,685	155,289
% total	15.0	37.1	2.2	1.4	5.8	25.9	4.4	8.2	100.0

Note: (1) 1983 and 1984 data includes all governmental fund types (General, Special Revenue, Capital Project Debt Service Funds), including the expenditures for the Sacramento Housing and Redevelopment Agency (SHRA), in accordance with the implementation of NCGA Statement 3. Comparable data for SHRA are not available for fiscal years 1975 through 1982, and accordingly are not included herein.

The 1983 and 1984 figures include SHRA revenue as follows:

<u>Fiscal Year</u>	<u>Taxes</u>	<u>Use of Money and Property</u>	<u>From Other Agencies</u>	<u>Other</u>	<u>Total Revenue</u>
1983	\$5,297	\$2,395	\$15,868	\$ 795	\$24,355
1984	\$6,026	\$2,176	\$23,502	\$5,826	\$37,530

CITY OF SACRAMENTO
GROSS ASSESSED VALUES, TAX LEVIES AND TAX COLLECTIONS
OF ALL CITY PROPERTY (1)

LAST TEN FISCAL YEARS

(in thousands)

Fiscal Year	Gross Assessed Values of all City Property				Tax Levies and Tax Collections			
	Secured Rolls	Unsecured Rolls	Public Utility	Total	Total Tax Rate Per Hundred	Total Levy	Total Collections	Percent of Levy Collected
1974/75	\$ 588,493	\$ 85,463	\$ 55,670	\$ 729,628	\$2.80	\$14,708	\$13,611	92.5
1975/76	649,491	95,183	61,634	806,308	2.80	16,343	15,146	92.7
1976/77	683,664	115,344	63,163	862,173	2.80	17,306	16,126	93.2
1977/78	793,049	116,278	72,466	981,794	2.70	19,640	18,134	92.3
1978/79	929,346	139,027	78,392	1,146,766	N/A ¹	N/A ¹	7,999 ¹	N/A ¹
1979/80	1,058,036	154,753	89,815	1,302,605	N/A ¹	N/A ¹	14,447 ¹	N/A ¹
1980/81	1,175,148	81,115	88,200	1,344,464	N/A ¹	N/A ¹	16,316 ¹	N/A ¹
1981/82 ²	5,457,422	426,453	384,313	6,268,189 ³	N/A ¹	N/A ¹	18,765 ¹	N/A ¹
1982/83	5,941,127	462,938	470,221	6,874,286 ³	N/A ¹	N/A ¹	20,700 ¹	N/A ¹
1983/84	6,408,158	488,240	535,751	7,432,149 ³	N/A ¹	N/A ¹	23,167	N/A ¹

¹ In 1979, a state constitutional amendment (Proposition 13) directed that the tax rate be limited to 1% of market value, and be levied by the County and allocated to appropriate governmental entities.

² Prior to 1982, property was assessed at 25% of market value, and the tax rate was \$4 per \$100 of assessed value. Beginning in 1982, assessed valuation is calculated at 100% of market value, which reduces the tax rate to \$1 per \$100 of assessed value.

³ Gross assessed valuation excludes redevelopment tax increments of \$592,997,466.

The County of Sacramento collects the taxes and distributes them to taxing jurisdictions on the basis of the taxing jurisdictions' assessed valuations. No compensation is paid to the collection governmental unit. Rates are applied to assessed valuations.

CITY OF SACRAMENTO

STATEMENT OF LEGAL DEBT MARGIN AND RATIO OF GENERAL BONDED
DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA

LAST TEN FISCAL YEARS

(in thousands)

<u>Fiscal Year</u>	<u>Estimated Population</u>	<u>Net Assessed Value¹</u>	<u>Legal Debt Limit (15%)</u>	<u>Gross Bonded Debt</u>	<u>Legal Debt Margin</u>	<u>Ratio of General Bonded Debt to Assessed Value %¹</u>	<u>Bonded Debt Per Capita</u>
1974-75	262	\$ 688,197	\$ 103,229	\$13,320	\$ 89,909	1.9	\$50.84
1975-76	261	759,426	113,913	12,700	101,213	1.7	48.66
1976-77	261	808,642	121,296	12,270	109,026	1.5	47.10
1977-78	262	914,433	137,165	11,840	125,325	1.3	45.19
1978-79	262	1,062,564	159,384	11,395	147,989	1.1	43.49
1979-80	265	1,193,868	179,080	10,930	168,150	0.9	41.25
1980-81	281	1,344,690	201,703	10,510	191,193	0.8	37.40
1981-82	285	5,514,897	827,234	9,730	817,504	0.2	34.14
1982-83	293	6,393,640	959,046	9,265	949,781	0.2	31.62
1983-84	303	6,841,684	1,026,252	8,780	1,017,472	0.1	28.98

¹ Gross Assessed Value less Veterans and Welfare Exemption and redevelopment modifications. Method of computing Assessed Value "Tax Rate" has been changed per State of California Statutes 1978, Chapter 1207 in effect July 11, 1980. Operative January 1, 1981.

CITY OF SACRAMENTO
COMPUTATION OF LEGAL DEBT MARGIN
AS OF JULY 6, 1984

(in thousands)

Assessed valuation	<u>\$6,841,684</u>
Debt limit - 15% of assessed value	\$1,026,252
Less outstanding general obligation bonds	<u>8,780</u>
Legal debt margin	<u>\$1,017,472</u>

Source: City of Sacramento Department of Finance

CITY OF SACRAMENTO

SCHEDULE OF DIRECT AND OVERLAPPING BONDED DEBT

1983-84 Assessed Valuation: \$6,839,151,341 (after deduction of \$592,997,466 redevelopment tax allocation increment)

Direct and Overlapping Bonded Debt	<u>Percent Applicable</u>	<u>Debt October 1, 1984</u>
Sacramento County	33.918%	\$ 2,733,790
Sacramento County Parking Authority	33.918	780,114
Sacramento-Yolo Port District	32.619	3,281,471
Sacramento Municipal Utility District (SMUD)	36.525	2,762,751
Sacramento County Regional Sanitation District	36.237	27,848,134
Los Rios Community College District	26.969	506,957
Elk Grove Unified School Dist. (Various issues)	23.622-23.986	2,899,831
Sacramento City Unified School District	78.383-78.948	9,520,258
San Juan Unified School District	3.852	339,168
Grant Joint Union High School District	47.013	89,323
Other School Districts	Various	51,088
City of Sacramento	100.000	8,870,000(3)
City of Sacramento Authority Bonds	100.000	29,095,000(3)
City of Sacramento Certificates of Participation	100.000	8,160,000(3)
1915 Act Bonds	100.000	27,045,000(1)
Fulton-El Camino Recreation & Park District	13.545	12,732
Total gross direct and overlapping bonded act		123,995,617(2)
Less:		
SMUD (100% self-supporting)		2,762,751
Sacramento-Yolo Port District (1966-72 issues, 100% self-supporting)		2,099,032
1915 Act Bonds		27,045,000
Total net direct and overlapping bonded debt		\$ 92,088,834(2)

- (1) Includes approximately \$9,000,000 for Pocket Road A.D. #2 for delivery on or about September 13, 1984.
- (2) Excludes revenue, mortgage revenue and tax allocation bonds, non-bonded capital lease obligations, and tax and revenue anticipation notes.
- (3) City of Sacramento direct debt totals \$46,125,000.

<u>Ratios to Assessed Valuations:</u>	<u>Per Capita (1984 State Est. 303,400):</u>	
Direct Debt (\$46,125,000)	0.67%	Assessed Valuation \$22,542
Total Gross Debt	1.81%	Total Gross Debt \$ 409
Total State Debt	1.35%	Total Net Debt \$ 304

State School Building and Repayable as of 6/30/83: \$19,183,292

Source: City of Sacramento Department of Finance

CITY OF SACRAMENTO
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL BONDED DEBT TO TOTAL GENERAL FUND EXPENDITURES
LAST TEN FISCAL YEARS
(in thousands)

<u>Fiscal Year</u>	<u>Total General Fund Expenditures</u>	<u>Total General Bonded Debt Service Expenditures</u>	<u>Ratio %</u>
1974-75	\$46,945	\$ 926	1.97
1975-76	54,731	915	1.67
1976-77	51,801	910	1.76
1977-78	63,391	858	1.35
1978-79	43,319	908	2.10
1979-80	72,021	916	1.27
1980-81	78,643	853	1.08
1981-82	82,657	1,399	1.69
1982-83	80,959	854	1.05
1983-84	98,784	855	.87

Source: City of Sacramento Department of Finance

CITY OF SACRAMENTO

SCHEDULE OF REVENUE BOND COVERAGE FOR PROPRIETARY FUNDS

LAST TEN FISCAL YEARS

WATER REVENUE BOND COVERAGE

(in thousands)

<u>Fiscal Year</u>	<u>Operating Revenue</u>	<u>Operating Expenses</u>	<u>Net Revenues Available for Debt Service</u>	<u>Total Debt Service Requirements</u>	<u>Times Coverage</u>
1974-75	\$ 5,810	\$3,841	\$1,969	\$1,203	1.64
1975-76	6,344	4,376	1,968	1,199	1.64
1976-77	7,403	4,661	2,742	1,188	2.31
1977-78	7,588	5,152	2,436	1,284	1.90
1978-79	8,254	5,247	3,007	1,320	2.28
1979-80	8,866	6,506	2,360	1,425	1.66
1980-81	9,231	7,030	2,201	1,421	1.55
1981-82	9,490	7,279	2,211	1,412	1.57
1982-83	10,141	7,920	2,221	1,421	1.56
1983-84	13,061	8,286	4,775	1,419	3.37

SEWER REVENUE BOND COVERAGE

(in thousands)

1974-75	\$ 4,583	\$3,730	\$ 853	\$ 539	1.58
1975-76	5,328	4,226	1,102	529	2.08
1976-77	5,199	4,364	835	523	1.60
1977-78	5,396	4,507	889	522	1.70
1978-79	5,913	5,106	807	533	1.51
1979-80	6,379	5,467	912	529	1.72
1980-81	6,691	6,793	(102)	535	(.19)
1981-82	7,412	7,718	(306)	531	(.58)
1982-83	7,734	7,050	684	546	1.25
1983-84	8,534	7,558	976	545	1.79

PARKING AUTHORITY REVENUE BOND COVERAGE

(in thousands)

1974-75	\$ 1,527	\$1,278	\$ 249	\$ 523	.48
1975-76	2,227	1,176	1,051	791	1.33
1976-77	2,547	1,654	893	928	.96
1977-78	3,278	2,388	890	1,005	.89
1978-79	2,932	1,958	974	1,031	.94
1979-80	3,934	2,535	1,399	1,036	1.35
1980-81	4,786	2,861	1,925	1,040	1.85
1981-82	5,272	3,486	1,786	1,037	1.72
1982-83	5,548	3,961	1,587	1,101	1.44
1983-84	6,255	4,245	2,010	1,040	1.93

Source: City of Sacramento Department of Finance

CITY OF SACRAMENTO
CONSTRUCTION VALUE AND BANK DEPOSITS
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Commercial Construction</u>		<u>Residential Construction</u>		<u>Bank Deposits</u> (000)
	<u>Number of Permits</u>	<u>Value</u> (000)	<u>Number of Permits</u>	<u>Value</u> (000)	
1974-75	1,567	\$ 49,165	8,621	\$ 27,020	\$ N/A
1975-76	2,128	48,018	8,674	30,055	2,383,449
1976-77	2,543	55,798	7,576	38,568	2,312,221
1977-78	2,667	95,915	7,813	52,288	2,498,893
1978-79	2,769	126,967	9,325	81,429	2,297,401
1979-80	2,720	167,675	9,825	130,757	2,444,726
1980-81	1,830	111,399	7,833	68,949	2,657,026
1981-82	1,920	121,127	6,043	39,432	2,793,643
1982-83	1,990	128,061	5,975	45,338	2,715,777
1983-84	1,992	215,850	7,743	86,171	3,164,723

Source: California State Banking Department - Findley Report

CITY OF SACRAMENTO

MISCELLANEOUS STATISTICAL DATA

JULY 6, 1984

General:

Form of Government Council-Manager
 Year of Incorporation 1,849
 Year became Capital City 1,854
 Year Chartered 1,921
 Area (square miles) 94.4
 Elevation (feet) 17
 Climate:

Health & Safety:

Sworn Police Officers 499
 Firefighters 402
 Fire Apparatus 69
 Fire Stations 20
 Hospitals (Metropolitan Area) 11
 Physicians (non-federal) (Metropolitan Area) 1,850
 Dentists (Metropolitan Area) 582
 Registered Nurses (Metropolitan Area) 5,317
 Licensed Bed Capacity (Metropolitan Area) 2,554

Climate Period	Ave. Temperature			Rain Inches	Humidity	
	Min°	Mean°	Max°		4 am	4 pm
Jan	37	45	53	3.83	82%	64%
April	45	58	71	.17	68	27
July	58	75	93	.01	72	26
Oct	50	64	77	1.72	86	35
Year	48	60	73	16.90	81	46

Public Facilities:

Streets (miles) 1,051
 Freeways (miles) 62
 Street Lights 18,520
 Water Mains (miles) 1,205
 Water Production (M.G.) 32,842
 Sewer Lines (miles) 301
 Parking Meters 4,100
 City Parking Lots/Spaces 13/8,251
 Airport - operated by the County
 Buses - Operated by Sacramento Regional Transit
 Community Convention Center:
 Event Days 1,400
 Capacity 211,000
 Attendance 925,000

Prevailing Winds SW @ 8.3 mean hourly speed

1980 Census Data

Population by race - 1980
 White 186,477
 Black 36,866
 Asian 24,017
 Indian 3,322
 Other 25,059
 Total 275,741
 Spanish origin (included above) 39,160
 Median Age (years) 31.4
 Median Family Income 18,844
 Residential Households 123,284

Culture & Leisure:

Parks 81
 Park Acreage 2,065
 Community Center 11
 Swimming Pools 14
 Ball Fields 53
 Tennis Courts/Locations 44/18
 Boat Docking Facilities 289
 Zoo Animals 700
 Fairytale Town Attendance 201,254
 Camp Sacramento Attendance (closed due to snow)
 Crocker Art Gallery Attend. 125,000
 Library Branches 10
 Book Circulation 1,147,297
 Library Reference Requests 158,991

Business and Employment:

Taxable sales (1983)(000) 2,029,564
 Business Licenses 26,881
 Countrywide Employment 375,700
 Ten Largest Employers on Sacramento Area:

Name of Employer	Type of Business	Employment
State of California	Government Services	39,000
McClellan Air Force Base	Military Installation	17,500
County of Sacramento	Government Services	7,302
Mather Air Force Base	Military Installation	7,022
Pacific Bell	Telephone Services	6,834
Southern Pacific Transportation Co.	Railroad	3,900
City of Sacramento	Government Services	3,850
Sutters Hospitals	Medical Services	3,200
Sacramento Army Depot	Military Installation	3,108
University of Ca., Davis Medical Center	Medical Services	2,800

(1) Metropolitan Chamber of Commerce