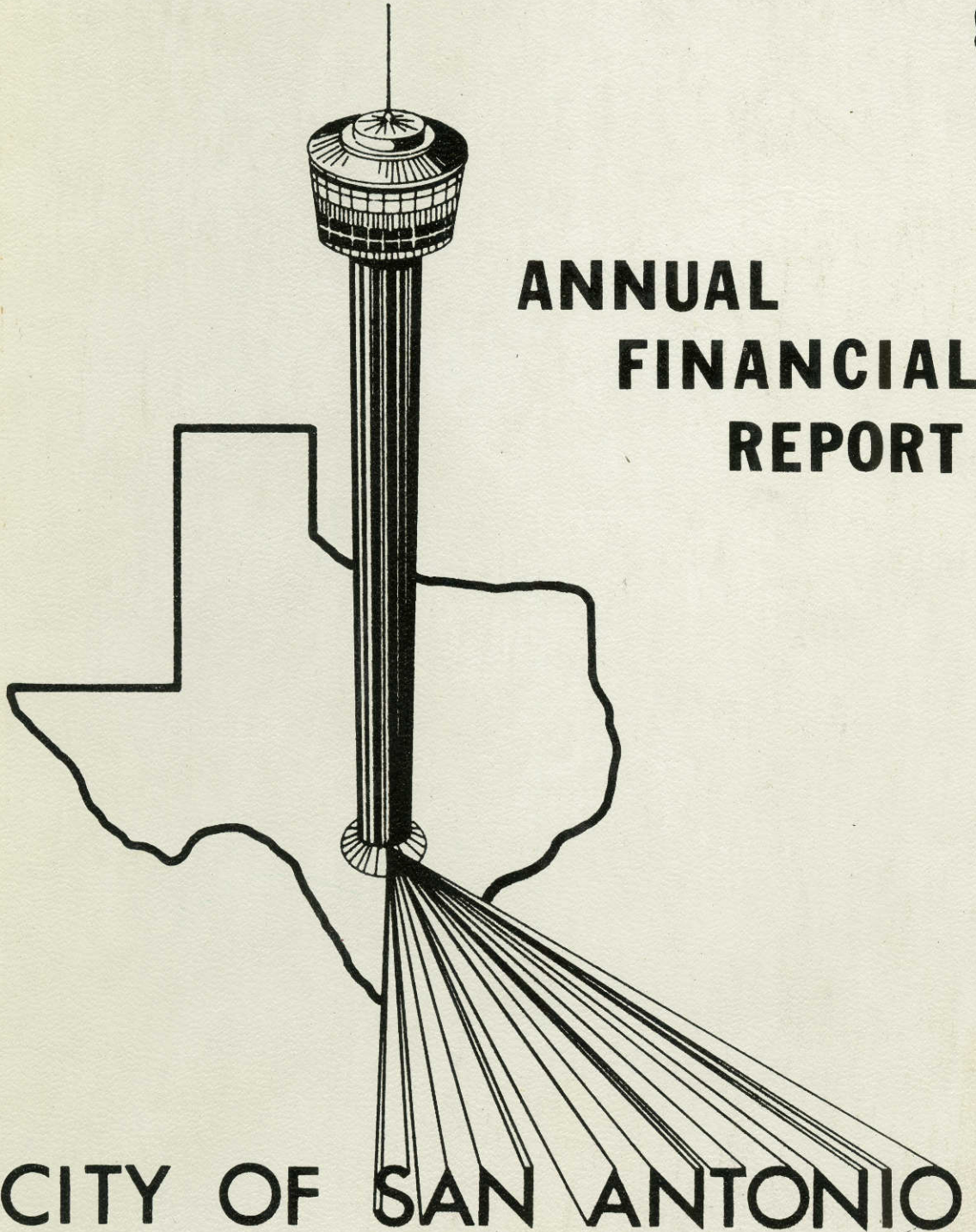
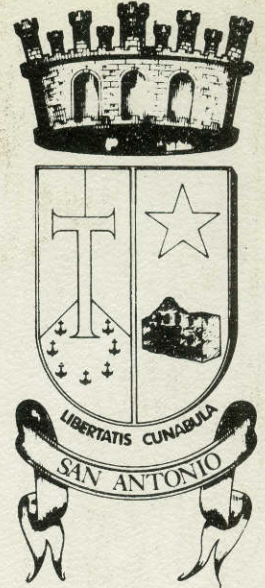


25100.3/An78P/1972-73

STORAGE

ST. MARY'S UNIVERSITY LIBRARY

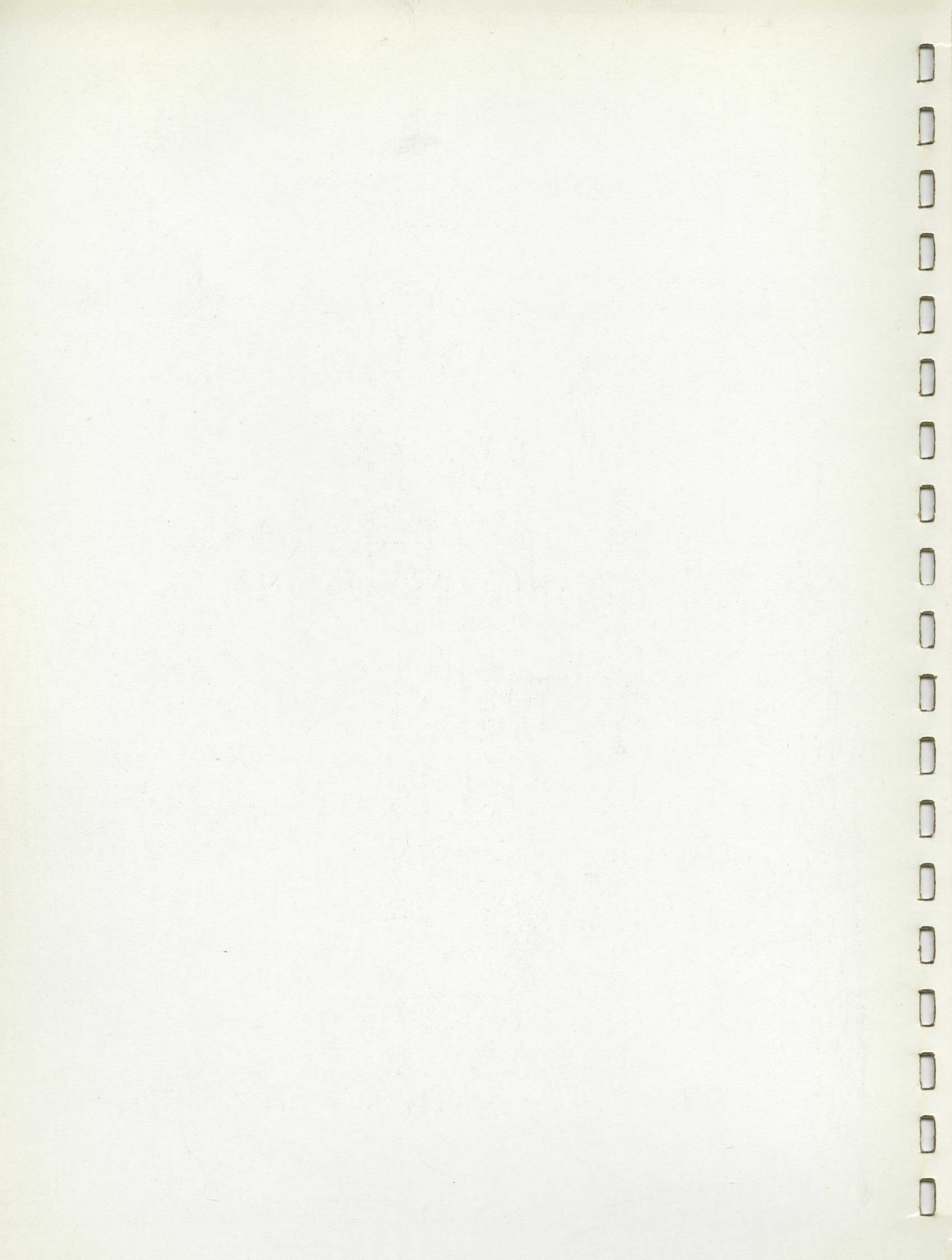


ANNUAL FINANCIAL REPORT

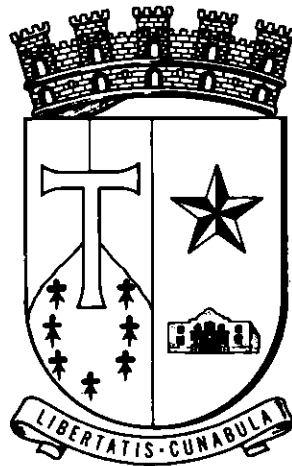
CITY OF SAN ANTONIO TEXAS

1972
AUGUST 1

1973
JULY 31

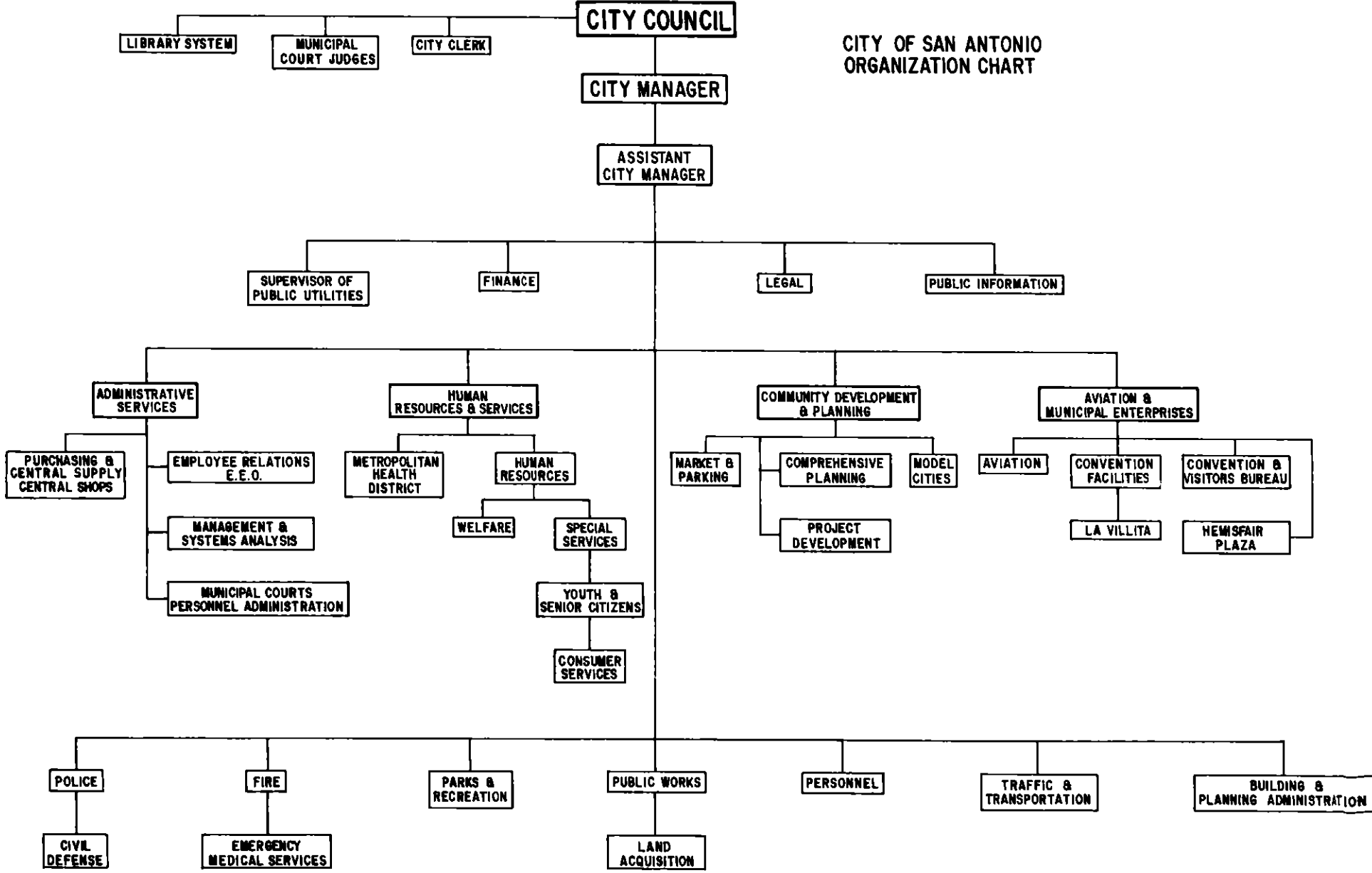


ANNUAL REPORT
of the
DIRECTOR OF FINANCE
of
SAN ANTONIO, TEXAS
for the
Fiscal Year Ended
JULY 31, 1973



**DIRECTOR OF FINANCE
CARL L. WHITE
MEMBERS OF MUNICIPAL FINANCE OFFICERS ASSOCIATION
OF THE UNITED STATES AND CANADA**

CITY OF SAN ANTONIO
ORGANIZATION CHART



CITY OF SAN ANTONIO, TEXAS

INCORPORATED DECEMBER 14, 1837

CHARTER ADOPTED OCTOBER 2, 1951

COUNCIL - MANAGER FORM OF GOVERNMENT

CITY COUNCIL

CHARLES L. BECKER, MAYOR

REV. CLAUDE BLACK JR.

LEO MENDOZA JR.

ALVIN PADILLA JR.

CLIFFORD MORTON

LILA COCKRELL (MRS.)

DR. JOSE SAN MARTIN JR.

GLENN LACY

ALFRED BECKMANN

CITY MANAGER

SAM GRANATA, JR.

FINANCE DEPARTMENT

CARL L. WHITE, DIRECTOR

RAMON GARCIA, JR. ASSISTANT DIRECTOR

NOLIE R. TORBERT

JULIUS J. GORDON

MAGO GARCIA

E. NEIL FESLER

FREDERIC COOK

JOHN M. BOLLMAN

CITY CONTROLLER

TREASURY DIVISION HEAD

ASSESSING DIVISION HEAD

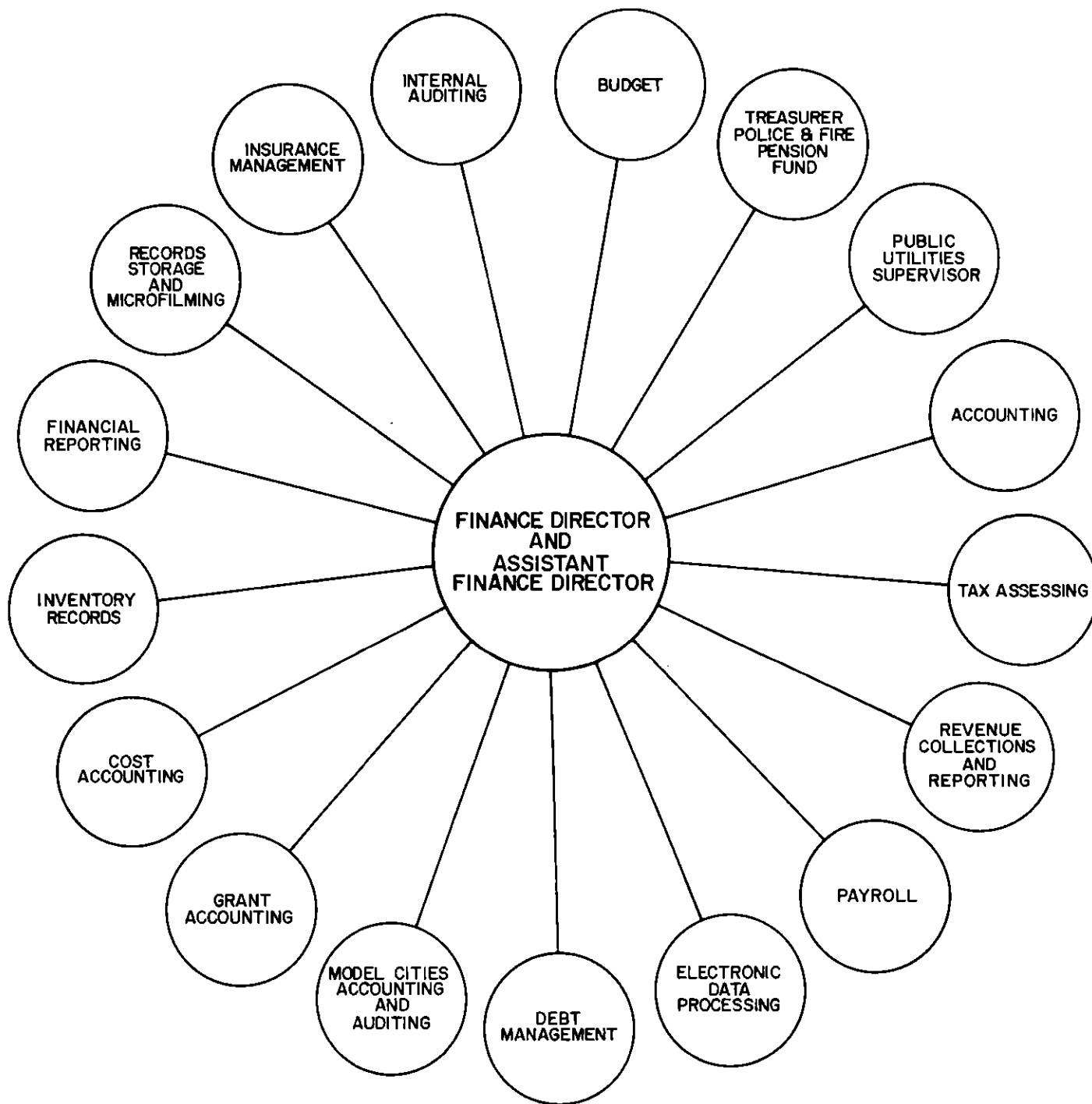
INTERNAL AUDITOR

PROPERTY RECORDS & INSURANCE MGMT.

BUDGET OFFICER

MEMBERS OF MUNICIPAL FINANCE OFFICERS' ASSOCIATION
OF THE UNITED STATES & CANADA

DEPARTMENT OF FINANCE



THE MUNICIPAL FINANCE OFFICERS ASSOCIATION
OF THE UNITED STATES AND CANADA



THE ANNUAL FINANCIAL REPORT OF
The City of San Antonio, Texas
For the Fiscal Year Ended July 31, 1972

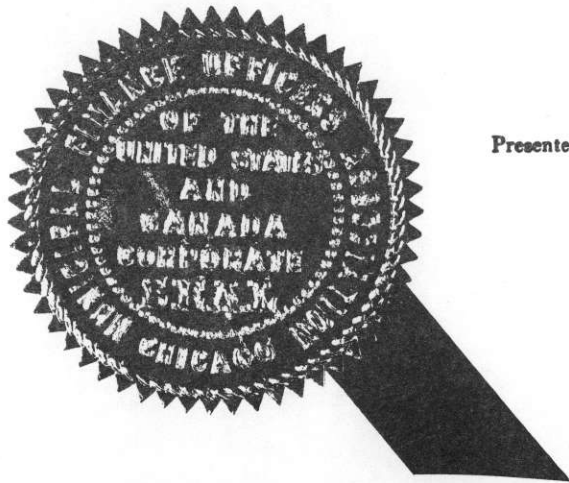
SUBSTANTIALLY CONFORMS TO THE PRINCIPLES AND STANDARDS OF
PUBLIC FINANCIAL REPORTING AS PROMULGATED BY THE

Municipal Finance Officers Association

AND THE

National Committee on Governmental Accounting

THIS SUPPLEMENTS A CERTIFICATE OF CONFORMANCE PRESENTED TO THE ABOVE NAMED
GOVERNMENTAL UNIT NOVEMBER 1, 1956



Presented March 5, 1973

S. G. Fullerton
Chairman, Committee on Accounting

Donald W. Beatty
Executive Director

CERTIFICATE OF CONFORMANCE

FOR

PUBLIC FINANCIAL REPORTING

* * *

A Certificate of Conformance is awarded by the Municipal Finance Officers Association of the United States and Canada, only to the governmental unit whose financial report is judged to conform substantially to the high standards for financial reporting established by the Association. A Certificate of Conformance was first awarded to this governmental unit for its annual financial report for the fiscal year ended July 31, 1956, for meeting standards of financial reporting which were then applicable; a Supplemental Certificate has been awarded for substantially meeting later and revised standards. These standards are contained in publications of the National Committee on Governmental Accounting which are reviewed and revised by the Committee from time to time.

TABLE OF CONTENTS

CITY OF SAN ANTONIO

	<u>Page</u>
Letter of Transmittal - Director of Finance	i to viii
Auditors' Report - Haskins & Sells	ix

ALL FUNDS

Financial Statements:	
Combined Balance Sheet	1
Notes to Financial Statements	2-5
Supplemental Schedules:	
Summary of Cash on Hand and in Depository	6
Securities Pledged by Frost National Bank as Security for City Deposits	7
Combined Schedules of Delinquent Taxes Receivable - City of San Antonio:	
Real Property	8
Mobile Homes	9
Personal Property	10
Allocation of Taxes Receivable to City Funds	11
Analysis of Transactions in Judgements Receivable	12
Allocation of Judgements Receivable to City Funds	12
Combined Schedule of Bonds Payable	13-15
Combined Schedule of Investments	16

GENERAL FUND

Financial Statements:	
Balance Sheet	17
Analysis of Changes in Unappropriated Fund Balance	18
Summary Statement of Revenues, Expenditures and Encumbrances - Actual and Budget	19
Statement of Revenues - Estimated and Actual	20-21
Statement of Expenditures and Encumbrances Compared with Autho- rizations	22-26

SPECIAL REVENUE FUNDS

Financial Statements:	
Combining Balance Sheet	27
Parking Meter Fund:	
Analysis of Changes in Fund Balance, and Fund Resources	28
Statement of Revenues - Actual and Budget	29
Statement of Expenditures Compared with Authorizations	29
Convention and Visitors' Bureau Fund:	
Analysis of Changes in Fund Balance, and Fund Resources	30
Statement of Revenues - Actual and Budget	31
Statement of Expenditures and Encumbrances Compared with Authorizations	31

TABLE OF CONTENTS - CITY OF SAN ANTONIO (cont.)

	<u>Page</u>
<u>GENERAL OBLIGATION DEBT SERVICE FUNDS</u>	
Financial Statements:	
Balance Sheet	32
Statement of Revenues, Expenditures, Fund Balance, and Fund Resources	33
Supplemental Schedule:	
Statement of Fund Balances Compared to Requirements	34
<u>CAPITAL PROJECTS FUNDS</u>	
Financial Statements:	
Combining Balance Sheet	35
Combining Summary of Changes in Unappropriated Fund Balance - All Funds	36
Analysis of Revenues, Expenditures and Encumbrances, and Fund Resources:	
North Expressway Bonds	37
Street Improvement Bonds, 1964	38
Drainage Improvement Bonds, 1964	39
Parks Improvement Bonds, 1964	40
Drainage Improvement Bonds, 1970	41
Street Improvement Bonds, 1970	42
Sanitary Sewer Improvement Bonds, 1970	43
Public Hygiene Bonds, 1970	44
Library Improvement Bonds, 1970	45
Fire Fighting Facilities Bonds, 1970	46
Police Facilities Bonds, 1970	47
Northwest Service Center Bonds, 1970	48
Highway Land and Right-of-Way Bonds, 1970	49
Parks Improvement Bonds, 1970	50
Farmers' Market Improvement Bonds, 1970	51
<u>ENTERPRISE FUNDS</u>	
<u>All Funds</u>	
Financial Statements:	
Combining Balance Sheet	52
Notes to Financial Statements	53-54
<u>Sewer Revenue Fund</u>	
Financial Statements:	
Balance Sheet	55
Statement of Changes in Financial Position	56
Operating Account - Analysis of Changes in Retained Earnings ...	57
Operating Account - Income Statement	58
Construction Account - Analysis of Changes in Fund Balance, and Fund Resources	59
Debt Service Fund - Analysis of Changes in Fund Balance, and Fund Resources	60

TABLE OF CONTENTS - CITY OF SAN ANTONIO (cont.)

	<u>Page</u>
<u>ENTERPRISE FUNDS (cont.)</u>	
<u>Sewer Revenue Fund (cont.)</u>	
Bond Construction - Analysis of Revenues, Expenditures and Encumbrances, and Fund Resources	61
Developer Customer Sewer Connections - Analysis of Changes in Fund Balance, and Fund Resources	62
Supplemental Schedules:	
Fixed Assets and Depreciation Allowance	63
Operating Account - Statement of Revenues and Expenditures - Actual and Budget	64
<u>International Airport Funds</u>	
Financial Statements:	
Combining Balance Sheet	65
Statement of Changes in Financial Position	66
Revenue Fund:	
Analysis of Changes in Retained Earnings and Contributions ...	67
Income Statement	68
Analysis of Changes in Fund Balance, and Fund Resources - Debt Service Fund	69
Administration Fund:	
Analysis of Changes in Retained Earnings	70
Income Statement	71
Supplemental Schedules:	
Revenue Fund - Fixed Assets and Depreciation Allowances	72
Administration Fund - Fixed Assets and Depreciation Allowances ..	73
Revenue Fund - Statement of Revenues and Expenditures - Actual and Budget	74
Administration Fund - Statement of Revenues and Expenditures - Actual and Budget	75
<u>Stinson Airport Fund</u>	
Financial Statements:	
Balance Sheet	76
Analysis of Changes in Retained Earnings	77
Income Statement	78
Statement of Changes in Financial Position	79
Supplemental Schedules:	
Fixed Assets and Depreciation Allowances	80
Statement of Revenues and Expenditures - Actual and Budget	81
<u>INTERGOVERNMENTAL SERVICE FUND</u>	
Financial Statements:	
Balance Sheet	82
Analysis of Changes in Retained Earnings and Contributions	83
Income Statement	84
Statement of Changes in Financial Position	85

TABLE OF CONTENTS - CITY OF SAN ANTONIO (cont.)

	<u>Page</u>
<u>INTERGOVERNMENTAL SERVICE FUND (cont.)</u>	
Supplemental Schedule:	
Fixed Assets and Depreciation Allowances	86
<u>TRUST AND AGENCY FUNDS</u>	
Financial Statements:	
Combining Balance Sheet - All Funds	87-88
Note to Financial Statements	89-90
Categorical Grant-In-Aid Funds:	
Combining Balance Sheet - Summary of Granting Agencies	91
Combining Statement of Income, Expenditures, and Fund Balances - Summary of Granting Agencies	92
Federal Revenue Sharing:	
Federal Revenue Sharing - 1972:	
Analysis of Changes in Fund Balance	93
Statement of Expenditures and Encumbrances Compared with Budget Authorizations	94-95
Federal Revenue Sharing - 1973 - 1st Bi-Annual Period:	
Analysis of Changes in Fund Balance	96
Statement of Expenditures and Encumbrances Compared with Budget Authorizations	97
Tax Clearance Account:	
Balance Sheet	98
Supplemental Schedules - Tax Clearance Account:	
Statement of Property Tax Collections and Distributions.....	99
Analysis of Changes in Account Balance, and Account Resources:	
Tax Partial Payment Account	100
Tax Overpayment Account	101
Tax Proration Account	102
Financial Statements:	
Payroll Account - Balance Sheet	103
Social Security Deposit Account - Balance Sheet	104
City-County Tuberculosis Fund:	
Statement of Revenue - Estimated and Actual	105
Statement of Expenditures Compared with Authorizations.....	105
Analysis of Changes in Fund Balance, and Fund Resources	106
Analysis of Changes in Fund Balances, and Fund Resources:	
San Jose Burial Park Permanent Fund	107
Firemen and Policemen's Pension Fund	108
State and City Sales Tax Trust Fund	109
Expanded Health Services	110
Home Health Agency	111
San Antonio Public Library Memorials and Gift Fund	112
Municipal Court Cash Bond Fund	113
Deposits Funds	114
Bexar County Rabies Control Project	115
City-County Tax Appraisal Fund	116
Historic Buildings Restoration Fund	117
Criminal Justice Planning Fund	118
Insurance Reserve Fund	119
Deferred Compensation Account - Sam Granata, Jr., City Manager	120

TABLE OF CONTENTS - CITY OF SAN ANTONIO (cont.)

	<u>Page</u>
<u>GENERAL FIXED ASSETS</u>	
Financial Statement:	
Statement of General Fixed Assets	121
Supplemental Schedules:	
Statement of Changes - By Functions	122
Statement of Changes - By Source	123
Statement of Nature of Transactions	124
<u>GENERAL LONG-TERM DEBT</u>	
Financial Statements:	
Statement of General Long-Term Debt	125
Notes to Financial Statements	126
<u>STATISTICAL SECTION</u>	
<u>FINANCIAL STATISTICS</u>	
Assessed Value and Estimated Appraisal Value of all Taxable	
Property - Last Ten Fiscal Years	127
Tax Rates and Tax Levies for the Last Ten Years	128
Allocation of City Tax Rates and Tax Levies - Last Ten Fiscal Years	129
Ratio of Net General Funded Debt to Assessed Value and Net Funded	
Debt Per Capita - Last Ten Fiscal Years	130
Tax Levies and Tax Collections - Last Ten Fiscal Years	131
Analysis of Principal Sources of Revenues- General Fund - Last Ten	
Fiscal Years	132
General Fund Expenditures for Selected Functions - Last Ten Fiscal	
Years	133
Statement of Legal Debt Margin	134
Overlapping Debt Statement	135
Summary of Debt Service Charges	136
Salaries and Surety Bonds of Principal Officials	137
Schedule of Insurance Coverage - Revenue Bond Issues	138-140
Analysis of 1972 Tax Roll	141
<u>OTHER STATISTICAL DATA</u>	
Miscellaneous Statistical Data	142

TABLE OF CONTENTS - CITY OF SAN ANTONIO (cont.)

	<u>Page</u>
<u>QUASI-INDEPENDENTLY GOVERNED</u>	
<u>CITY-OWNED MUNICIPAL PUBLIC UTILITIES</u>	
Officials of Independent Governing Boards	143
City-owned Municipal Utilities and Transportation System	144
<u>CITY PUBLIC SERVICE BOARD</u>	
Auditors' Report	145
Balance Sheet	146
Statement of Revenue and Application of Revenue	147
Long-Term Debt Requirement	148
Financial Review	149
Operating Review	150
<u>CITY WATER BOARD</u>	
Auditors' Report	151
Combined Funds Balance Sheet	152
Combined Funds - Statement of Changes in Retained Earnings and Reserves	153
Combined Funds Statement of Revenues and Their Disposition Com- pared to Budget	154
Combined Statement of Changes in Financial Position	155
Notes to Financial Statements	156-158
Summary of Debt Charges Until Maturity	159
Fixed Assets and Depreciation Reserves	160
Financial and Statistical Information	161
<u>SAN ANTONIO TRANSIT SYSTEM</u>	
Auditors' Report	162
Combined Funds Balance Sheet - All Funds	163
Combined Statement of Changes in Fund Balance and Retained Earnings	164
Combined Statement of Operations	165
Combined Statement of Changes in Financial Position	166
Balance Sheet - Revenue Fund	167
Statement of Transactions - Revenue Fund	167
Balance Sheet - Bond and Interest Retirement Fund and Bond Reserve Fund	168
Statement of Transactions - Bond and Interest Retirement Fund and Bond Reserve Fund	168
Balance Sheet - Renewal and Replacement Fund	169
Statement of Transactions - Renewal and Replacement Fund	169
Statement of Revenues and Application of Revenues Compared with Trust Indenture Requirements	170
Notes to Financial Statements	171-172

**LETTER OF
TRANSMITTAL &
AUDITORS'
REPORT**



CITY OF SAN ANTONIO

P. O. BOX 9066

SAN ANTONIO, TEXAS 78285

OFFICE OF THE FINANCE DIRECTOR

SEPTEMBER 28, 1973

Mr. Sam Granata, Jr.
City Manager
City of San Antonio
San Antonio, Texas

Dear Mr. Granata:

The accompanying Annual Financial Report of the City of San Antonio for the fiscal year ended July 31, 1973, is hereby submitted. The following comments concern significant information contained in the report.

The Accounting System

The City's basis of accounting in its various funds is explained in the Notes to Financial Statements starting on page 2.

Budgetary control is effected by the City through a quarterly allotment system. Allotment balances are encumbered on the books with the issuance of a purchase order. The Finance Department's Budget Division continuously reviews all activities in all funds for adherence to budgetary appropriations and management of significant deviations from budget authorizations.

The City closes its funds at the end of each fiscal year, with the exception of capital project and grant-in-aid project funds. The latter funds are closed at the completion of the capital project and termination of grant-in-aid projects. Grant-in-aid project operating periods are generally incompatible with the City's fiscal period.

On March 5, 1973, the Municipal Finance Officers' Association of the United States and Canada awarded its Supplemental Certificate of Conformance for the financial reporting of the City of San Antonio for the fiscal year ended July 31, 1972. The latter report was judged to conform substantially to the high standards for financial reporting promulgated by that Association and the National Committee on Governmental Accounting for which the City, in 1957, received a Certificate of Conformance for conforming to the then existing standards. We believe our present annual report for the year ended July 31, 1973 continues to conform substantially to such standards for which a Supplemental Certificate was granted.

General Governmental Functions

Revenues - Local Revenues

Revenues which support general operations totaled \$62,479,187 in FY 1972-73, an increase of 10.1% over FY 1971-72. Property taxes produced 33.2% of the general revenues, compared to 33.8% in the preceding year. Revenues from various sources and their increases or decreases (in brackets) from the preceding year are shown in the following table:

<u>Revenue Source</u>	<u>Amount (Thousands)</u>	<u>Percent Of Total</u>	<u>Increase (Decrease) Over 1971-72 (Thousands)</u>
Property Taxes and Penalties - Ad Valorem	\$20,727	33.17%	\$ 1,556
Property Taxes and Penalties - Other	48	.08%	(8)
City Sales Tax	12,913	20.67%	1,709
Liquor by the Drink Tax	208	.33%	59
Business and Franchise Taxes	862	1.38%	75
Licenses and Permits	1,571	2.52%	272
Fines	1,961	3.14%	(79)
Charges for Current Services	5,282	8.45%	491
Utility Agency Contributions	15,076	24.13%	1,773
Municipal Enterprises	1,551	2.48%	146
Revenue from Use of Money and Property	300	.48%	11
Revenue from Other Agencies	100	.16%	(72)
Revenue from Other City Funds	1,044	1.67%	(102)
Other Revenue	<u>836</u>	<u>1.34%</u>	<u>(99)</u>
<u>Totals</u>	<u>\$62,479</u>	<u>100.00%</u>	<u>\$ 5,732</u>

Assessed valuations of all taxable property as of June 1, 1972, for the 1972-73 Tax Roll Year, were \$1,565.8 million, an increase of 8.82% over the preceding year. This manifests the continuing growth of the City.

The City's net 1972 Real Property Tax Roll totalled \$22,572,358, of which \$20,926,540 or 92.71% thereof, was collected through July 31, 1973, the end of the roll year, as compared to 92.68% collected through July 31, 1972 of the net tax roll of the preceding year. The net 1972 Personal Property Tax Roll totalled \$6,312,057, of which \$5,884,856 or 93.23% was collected, compared with 92.74% of the net tax roll of the preceding year. Delinquent taxes of \$1,743,247 on real property, and \$320,207 on personal property, were collected, compared with collections of \$2,005,672 and \$393,795, respectively, the preceding year, a decrease of 14%. Total real property tax collections of \$22,669,787 (both current and delinquent) again exceeded the current real property tax roll of \$22,572,358.

Revenues - Grants-in-aid and Revenue Sharing

Federal Revenue Sharing during the fiscal year further accentuated the prominence of revenues the City enjoys from other governmental entities. Following is a comparison of revenues from this source to the general operating revenues of the City.

Source	1970/71		1971/72		1972/73	
	Amount (Thousands)	Percent	Amount (Thousands)	Percent	Amount (Thousands)	Percent
Local General						
Operating Revenues	\$48,794	70.82%	\$56,747	71.84%	\$62,479	65.16%
Categorical Grants	20,109	29.18%	22,249	28.16%	20,208	21.08%
Federal Revenue						
Sharing	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>13,198</u>	<u>13.76%</u>
<u>Totals</u>	<u>\$68,903</u>	<u>100.00%</u>	<u>\$78,996</u>	<u>100.00%</u>	<u>\$95,885</u>	<u>100.00%</u>

While there will be an important reduction in awards of categorical grants to the City because of Federal Revenue Sharing, the advent of Special Revenue Sharing, which is expected in the latter part of this calendar year, should, we hope, fill any void.

Expenditures

Expenditures for general governmental purposes totaled \$62,709,155, compared with \$57,372,826 in the preceding year, for an overall increase of \$5,336,329, or 9.3%. Expenditures by functions, and increases or decreases (in brackets), from the preceding fiscal year, are as follows:

<u>Expenditures</u>	Amount (Thousands)	Percent Of Total	Increase (Decrease) Over 1971-72 (Thousands)
General Government	\$14,648	23.35%	\$ 2,018
Public Safety	24,166	38.54%	2,385
Streets	4,450	7.10%	121
Sanitation and Waste Removal	7,021	11.20%	756
Health	3,256	5.18%	432
Public Welfare	330	0.53%	(7)
Libraries	1,552	2.47%	11
Parks and Recreation	4,194	6.69%	459
Debt Service (Tower Bonds Only)	266	0.43%	52
Special Projects	1,222	1.95%	(103)
Contributions to Other Funds	<u>1,604</u>	<u>2.56%</u>	<u>(788)</u>
<u>Totals</u>	<u>\$62,709</u>	<u>100.00%</u>	<u>\$ 5,336</u>

Appropriations for the current year of \$63,587,015 and encumbrances carried over from the preceding year of \$456,388, totalled \$64,043,403 authorized for expenditure during the year. Expenditures for the year together with encumbrances of \$316,692, totalled \$63,025,847, or \$1,017,556 less than appropriations authorized.

The expenditures in the above schedule were \$5,336,329 in excess over the previous year. This increase is attributable to the addition of 151 positions in the Fire and Police Departments, salary increases extended to uniform fire and police personnel, vehicle rental charges to departments by the Central Garage under the new vehicle-lease system initiated in the latter part of the preceding fiscal year, increased costs resulting

from extension of municipal services to newly-annexed areas, and finally to the effects of inflation on the purchase cost of commodities and contractual services.

General Fund Unappropriated Balance

The unappropriated fund balance at year's end in the General Fund was \$2,337,212, compared with \$1,778,133 in the preceding year, an increase of \$559,079. It is significant to note that the actual ending fund balance of \$2,337,212 exceeds the estimated ending balance of \$1,801,233 reflected in the Budget for fiscal year 1973-74 by \$535,979. This result is attributed to economies of different sorts effected in all departments in the last four months of the fiscal year. The above unappropriated fund balance at year's end was at a very desirable level and again our position in respect of the ending balance is sound.

Special Revenue Funds

Convention and Visitors' Bureau Fund

Operation of the City's Convention and Visitors' Bureau is accounted for through this fund. Revenue in the fund is estimated on the basis of expected income from the City's Hotel and Motel Occupancy Tax. In past years the Bureau has received a contribution from the General Fund. During the year, the tax rate was increased from 2% to 3% and the increase in revenue rendered unnecessary any contribution from the General Fund. Revenue accrued in the fund in the year was \$596,693. The Bureau operates under a budget authorized by the City Council. Expenditures in the year were \$595,578. The fund balance at year's end was \$216.00.

Intergovernmental Service Fund

Operation of the City's intergovernmental service facilities (Central Stores, Automotive Repair Shop and Radio Maintenance Shop) are accounted for in this fund. Net Income of the above facilities during fiscal year 1972-73 was as follows:

	<u>Central Stores</u>	<u>Automotive Repair Shop</u>	<u>Radio Shop</u>
Gross Charges	\$260,462	\$5,304,427	\$ 184,417
Cost of Sales	<u>198,199</u>	<u>2,395,103</u>	<u>77,123</u>
Gross Profit	\$ 62,263	\$2,909,324	\$ 107,294
Operating Expenses	<u>54,234</u>	<u>1,042,978</u>	<u>106,170</u>
Net Operating Income	\$ 8,029	\$1,866,346	\$ 1,124
Depreciation	<u>2,156</u>	<u>1,683,196</u>	<u>1,281</u>
Net Operating Income After Depreciation	\$ 5,873	\$ 183,150	\$(157)
Other Income	<u>922</u>	<u>15,772</u>	<u>91</u>
Total Net Income	<u>\$ 6,795</u>	<u>\$ 198,922</u>	<u>\$(66)</u>

The City initiated in the beginning of 1971-72, an inter-departmental vehicle lease system. Through the end of the year 1972-73, only police cars, staff sedans and trucks were included in the lease system. Rental rates were calculated initially in accordance with expected depreciation of vehicles.

During the year, \$3,529,189 was realized by the Automotive Repair Shop from vehicle rental charges. Under the lease system, 57% of revenue from vehicle rentals is transferred to a Renewal and Replacement Fund for purchase of replacement vehicles. The City has contributed the amount of \$1,205,399 to the Renewal and Replacement Fund to capitalize the fund. Replacement of lease vehicles has been accomplished in accordance with the City's regular program of vehicle replacement. At the end of the year, the Renewal and Replacement Fund had a balance of \$210,008. Surveillance of the fund's capacity to cover projected replacement needs is constantly maintained.

Debt Administration

The ratio of net bonded debt to assessed valuation of property for tax purposes and the amount of bonded debt per capita, are useful to municipal management, citizens and investors as indicators of the City's financial status. These ratios at the close of fiscal year 1972-73 were as follows:

		<u>Ratio of Debt to Assessed Value*</u>	<u>Ratio of Debt to Estimated Appraised Value</u>	<u>Debt Per Capita</u>
Net General Funded Debt	\$ 59,502,956	3.80	2.28	\$ 78.81
Overlapping Debt	<u>136,178,877</u>	<u>8.70</u>	<u>5.22</u>	<u>180.37</u>
Net Direct and Overlapping Debt	<u>\$195,681,833</u>	<u>12.50</u>	<u>7.50</u>	<u>\$259.18</u>

*Assessed Value is 60% of Estimated Appraised Value and approximately 40% of Market Value.

As of July 31, 1973, outstanding General Obligation Bonds totaled \$72,510,000; outstanding revenue bonds totaled \$22,867,000. Details of the City's bonded debt are shown in the Combined Schedule of Bonds Payable on pages 13-15 of this report.

During the past year, \$4,524,000 in general obligation bonds and \$625,000 in revenue bonds were retired. The City at year's end had \$34,316,000 in unsold bonds from the bond issue of \$62,316,000 authorized by voters in 1970. No bonds were sold during the year.

The City continues to enjoy favorable bond ratings as it has for the past several years. These ratings are as follows: Standard and Poor's-"AA"; Moody's Investor Service-"Aa".

Capital Project Funds

The proceeds of general obligation bond issues are accounted for in Capital Project Funds, the details of which are found in the Capital Project Funds Section of the report. After expenditures of \$6,401,482 and provision for year-end encumbrances, the fund balances in the various funds totaled \$16,307,264, comprising the following net assets:

Capital Project Funds (Cont.)

	<u>Balances Available</u>
Cash in Bank	\$22,053,325
Interest Receivable	74,009
Other Receivables	1,032,533
Other Assets	<u>317,466</u>
	\$23,477,333
Less: Due to Other Funds	2,854,272
Accounts Payable	14,028
Reserves for Encumbrances	<u>4,301,769</u>
Net Assets	<u>\$16,307,264</u>

Municipal Enterprise FundsInternational Airport Funds

International Airport operations are accounted for in conformance with the requirements of the City's Airport Revenue Bond Indenture. Operating revenues are restricted to provide, first for direct operating expenses (excluding depreciation charges) and debt service requirements. Any surplus remaining may be transferred to the General Fund. Administrative expenses are funded in a separate administrative fund from City general revenue contributions.

Operating revenue for the year, excluding depreciation, was \$1,959,781, which is 6.63 times the average annual funded debt requirement, and 5.28 times such requirement computed after excluding reserves established in the Debt Service Fund. During the year, the City provided \$734,755 from general revenues to finance a part of the airport's administrative expenses. However, the City recovered \$782,255 in withdrawals from the Airport's Surplus Account after provision for its debt service requirements during the year. Major expenditures during the year in capital outlay were as follows:

F.A.A. Addition in Terminal Building	-	\$164,246
Terminal Building modifications	-	76,661
Security Fence	-	24,699
Public Parking Lighting	-	15,280

Stinson Municipal Airport Fund

Stinson Municipal Airport again operated profitably. Airport revenues were \$88,454 and operating expenses, \$73,518, resulting in net operating income before depreciation of \$14,936. After depreciation of \$42,071, and other income of \$40,634, mostly from an insured loss recovery, the Airport's net income was \$13,499.

Sewer Revenue Fund

Revenues during the year were \$3,872,723, of which sewer service fees provided \$3,475,878. Operating expenses were \$2,011,991. Net operating income available for debt service was \$1,860,732, which is 1.43 times the average annual debt service requirement of \$1,299,057.

The City has previously sold \$20,000,000 in sewer revenue bonds and has received \$4,631,602 in federal aid for sewer system improvements. Since inception of the sewer service fee in 1960, the City has expended \$19,800,471 in bond funds for sewer system capital improvements. Federal grants in the amount of \$13,867,215 have been awarded to the City through the end of the year for capital improvements. At year-end there was an unappropriated fund balance of \$5,488,457.

The City's Revenue Bond Indenture requires that the sewer system be maintained on a self supporting basis. The City had previously been designated as the operating source of a regional sewer system which serves seven satellite municipalities, four military installations, two state hospitals, several water control and improvement districts and the city itself. During the year, the firm of Black and Veatch, a professional consulting engineering firm, was retained to perform a rate study on the sewer system. Effective September 1973, in accordance with the consultant's recommendation, the City has increased its sewer service rates by approximately 80%, thus increasing the minimum rate inside the city from 60¢ to \$1.10 and the maximum rate from \$2.00 to \$3.75 per month. These raises were recommended to the City in order to continue maintaining the sewer system on a self supporting basis while providing for the increase in demand for an efficient sewer service.

General Fixed Assets

The general fixed assets of the City are those fixed assets used in the performance of general governmental operations and exclude the fixed assets of the quasi-independent utilities and transit systems, the Intergovernmental Service Fund, the Enterprise Funds and the Grants-in-Aid Funds.

The City maintains a property accountability system. All City-owned personal property bears identification numbers and each City activity is held accountable for property assigned to it.

At year-end, the City's general fixed assets were valued on its books at \$150,997,847. The values are based on cost or on fair estimated value where no cost data is available, such as in the case of assets transferred from other governmental agencies or donated. Depreciation of general fixed assets is not recognized in governmental accounting.

Police cars, regular staff cars and trucks are not carried in General Fixed Assets. This rolling equipment is carried in inventory in the Intergovernmental Service Fund. Vehicles in this inventory are provided to all City departments under a lease system explained previously in the comments on the Intergovernmental Service Fund.

Schedules on General Fixed Assets are presented on pages 121 to 124 in this report.

City Utilities and Transit System

The water, electric and gas utilities and transit system are municipally-owned, but operated under quasi-independent boards of trustees, and managed and audited independently. However, in the interest of completeness, the financial statements and other data pertaining thereto have been included in the report.

Finance Administration

Cash temporarily idle in the various funds during the year was invested in time deposits. The amount of interest received was \$2,304,125, compared to \$1,674,677 in the previous year. The increase of \$629,448 in interest earnings reflects the improved financial condition of the various funds. However, materially enhancing such interest income was the availability of Federal Revenue Sharing funds for investment. \$237,730 in interest was earned in the year from investment of Federal Revenue Sharing Funds.

Contingent Liabilities

The City Attorney has held that the City is contingently liable in the amount of approximately \$4,000,000, which represents potential liability on various suits and claims pending against the City. Further, the City in its participation agreement with the Housing and Home Finance Agency, agreed to pay for one-third of the net cost of all completed Urban Renewal Agency projects within the City. Projects previously instituted by that agency have been the Central West Area Project, the Civic Center Project (HemisFair), Rosa Verde, and the Neighborhood Development Agency's Model Cities Program. At this time, it is not known the extent the City will eventually be liable under its participation commitments.

Independent Audit

The City Charter requires an annual audit to be made of the books of account, financial records and transactions of all administrative departments of the City by a Certified Public Accountant selected by the City Council. This requirement has been complied with and the auditor's letter has been included in the report.

Certification

The financial statements and related schedules herewith transmitted were prepared from our books and records and, in my opinion, present fairly the financial position of the City as of July 31, 1973. As in the past, the City operated in strict compliance with its budgetary plan for the year. Expenditures were controlled within budgetary limitations and actual revenues exceeded budget estimates.

Acknowledgements

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Finance Department. I extend my appreciation to all members of the Department who assisted and contributed to its preparation, and to the certified public accounting firm of Haskins and Sells, the independent auditors of the City, for their competent service and cooperation in the conduct of the annual audit. I also thank your office and the members of the City Council for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,



Carl L. White
Director of Finance

HASKINS & SELLS

CERTIFIED PUBLIC ACCOUNTANTS

337 TRAVIS PARK WEST
SAN ANTONIO 78205AUDITORS' REPORT

Honorable Charles L. Becker, Mayor,
and Members of the City Council,
City of San Antonio, Texas:

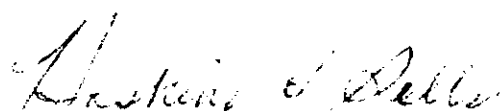
We have examined the financial statements and supplemental schedules (pages 1 through 126) of the various funds and account groups of the City of San Antonio, Texas for the year ended July 31, 1973, listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, such financial statements present fairly the financial position of the various funds and account groups of the City at July 31, 1973, the results of their operations, the changes in reserves and fund balances, and the changes in financial position of the Enterprise and Intergovernmental Service Funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year, and such supplemental schedules, when considered in relation to the basic financial statements, present fairly in all material respects the information shown therein.

In accordance with the various governing ordinances of the Sewer Revenue and International Airport Revenue Bond Issues, we report that, in conducting our examination, nothing came to our attention, which, in our judgment, indicated a lack of compliance with the accounting and reporting requirements of the ordinances.

Our examination did not comprehend the Statistical Section (pages 127 through 142) or the financial statements of the Quasi-Independently Governed City-Owned Municipal Public Utilities (pages 143 through 172), and we do not express any opinion concerning them.

September 28, 1973



**ALL
FUNDS**

COMBINED BALANCE SHEET - ALL FUNDS
JULY 31, 1973

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>GENERAL OBLIGATION DEBT SERVICE FUNDS</u>
<u>ASSETS</u>			
Cash	\$ 189,912	\$ 59,485	\$ 10,913,786
Due from Other Funds	5,260,850	42	2,119,105
Due from Other Governmental Agencies	38,681		
Receivables - Current	386,511	241	27,242
Delinquent Taxes Receivable - Allocated	2,431,081		981,888
Judgements Receivable - Allocated	226,759		91,585
Investments			
Deferred Expenditures	129,040		
Advance Social Security Deposits	21,309	390	
Inventories			
Other Assets	1,842,655	97,800	
Fixed Assets - Net			
Amount Available and to be Provided for Payment of Bonds			
Total Assets	<u>\$10,526,798</u>	<u>\$157,958</u>	<u>\$ 14,133,606</u>
<u>LIABILITIES</u>			
Payables - Other Than Contracts	\$ 1,957,563	\$ 31,868	\$ -0-
Contracts Payable			
Due to Other Funds	2,451,373	123,055	
Tax Overpayments			
Tax Partial Payments			
Social Security Advances			
Matured Bonds and Coupons Payable			53,089
Bonds Payable			
Total Liabilities	<u>\$ 4,408,936</u>	<u>\$154,923</u>	<u>\$ 53,089</u>
<u>RESERVES, FUND BALANCES AND RETAINED EARNINGS</u>			
Reserve for Encumbrances	\$ 316,692	\$ 2,819	\$
Reserve for Public Improvement Projects	377,721		
Reserve for Delinquent Taxes - Allocated	2,431,081		981,888
Reserve for Judgements - Allocated	226,759		91,585
Reserve for Retirement of Bonds			13,007,044
Reserve for Deferred Collections	397,454		
Reserve for Deferred Revenue	30,943		
Contributions from Federal Grants			
Contributions from Private Individuals			
Contributions from General Obligation Bonds			
Contributions - Other			
Less: Depreciation on Contributed Assets			
Investment in Fixed Assets			
Fund Balance			
Fund Balance Invested			
Retained Earnings			
Unappropriated Fund Balance	<u>2,337,212</u>	<u>216</u>	
Total Reserves, Fund Balances and Retained Earnings	<u>\$ 6,117,862</u>	<u>\$ 3,035</u>	<u>\$ 14,080,517</u>
Total Liabilities, Reserves, Fund Balances and Retained Earnings	<u>\$10,526,798</u>	<u>\$157,958</u>	<u>\$ 14,133,606</u>

See notes to Financial Statements on Pages 2,3,4,5,53,54,89,90,and 126.

COMBINED BALANCE SHEET - ALL FUNDS
JULY 31, 1973

- 1 -

<u>CAPITAL PROJECTS FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>INTERGOVERNMENTAL SERVICE FUND</u>	<u>TRUST AND AGENCY FUNDS</u>	<u>GENERAL FIXED ASSETS</u>	<u>GENERAL LONG-TERM DEBT</u>
\$22,053,325	\$15,427,040	\$ 23,156	\$26,919,239	\$ -0-	\$ -0-
1,026,160	557,062	1,452,120	5,495,256		
6,373	975,672	26,375	21,878,984		
74,009	235,881	2	4,675,580		
	1,683		5,363,859		
	64,895	792	512,552		
	15,270	248	17,216,410		
	16,959	168,210	4,974		
317,466	378,333	24	49,369		
	37,758,887	4,537,636	6,955,069	150,997,848	
<u>\$23,477,333</u>	<u>\$55,431,682</u>	<u>\$ 6,208,563</u>	<u>\$89,071,292</u>	<u>\$150,997,848</u>	<u>72,510,000</u>
					<u>\$72,510,000</u>
\$ 14,028	\$ 126,269	\$ 408,110	\$ 5,802,776	\$ -0-	\$ -0-
	2,590,465				
2,854,272	1,327,466	106,899	9,047,533		
			91,243		
			126,303		
			81,417		
	22,867,000				72,510,000
<u>\$ 2,868,300</u>	<u>\$26,911,200</u>	<u>\$ 515,009</u>	<u>\$15,149,272</u>	<u>\$ -0-</u>	<u>\$72,510,000</u>
\$ 4,301,769	\$ 1,497,387	\$ 530,031	\$39,397,095	\$ -0-	\$ -0-
			5,363,859		
			512,552		
	3,034,823				
	902,154				
	199,075				
	12,147,284				
	94,447	14,344			
	24,288,694	8,551			
	(16,483,071)	4,824,613			
		(5,416)			
				150,997,848	
			21,693,445		
			6,955,069		
	2,839,689	321,431			
<u>16,307,264</u>					
<u>\$20,609,033</u>	<u>\$28,520,482</u>	<u>\$ 5,693,554</u>	<u>\$73,922,020</u>	<u>\$150,997,848</u>	<u>\$ -0-</u>
<u>\$23,477,333</u>	<u>\$55,431,682</u>	<u>\$ 6,208,563</u>	<u>\$89,071,292</u>	<u>\$150,997,848</u>	<u>\$72,510,000</u>

CITY OF SAN ANTONIO
NOTES TO FINANCIAL STATEMENTS - ALL FUNDS
FISCAL YEAR ENDED JULY 31, 1973

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the General Fund, the Special Revenue Funds, the Grant Funds included as part of the Trust and Agency Funds, and the Debt Service Funds have been prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recorded when received in cash, except for revenues which are susceptible to accrual, and expenditures other than accrued interest on long-term debt are recorded at the time liabilities are incurred.

The financial statements of the Capital Projects Funds, the Enterprise Funds (excluding Sewer Revenue and International Airport Debt Service Retirement Funds), the Intergovernmental Service Fund, and the Trust and Agency Funds (excluding Grant Funds) have been prepared on the accrual basis of accounting. Under this basis of accounting, significant revenues are recorded at the time they are earned, and significant expenditures are recorded at the time liabilities are incurred.

Purpose of Funds and Account Groups

General Fund - used to account for all revenues and expenditures of the City which are not accounted for in other funds or account groups.

Special Revenue Funds - Parking Meter Fund - used to account for parking meter collections. In accordance with a state statute, parking meter collection revenues must be contributed to the Firemen and Policemen's Pension Fund. The annual contribution is limited to \$193,173, which was net revenues from parking meter collections for the calendar year 1958. Parking meter collection revenues that exceed \$193,173 are transferred from the Firemen and Policemen's Pension Fund to the General Fund.

Special Revenue Funds - Convention and Visitors' Bureau Fund - in accordance with a state statute, Hotel-Motel Occupancy Tax Revenue is restricted for certain expenditures. This fund is used to account for Occupancy Tax Revenues and expenditures for the promotion of conventions and tourism.

General Obligation Debt Service Funds - used to account for payment of principal and interest on general obligation bonds.

Capital Projects Funds - used to account for general obligation bond proceeds and other revenues appropriated for the construction of capital assets.

Enterprise Funds - used to account for the operations of entities that render services on a user charge or other basis to the general public, governmental agencies, or private organizations.

Notes to Financial Statements - All FundsPurpose of Funds and Account Groups (cont.)

Intergovernmental Service Fund - used to account for services to City departments and other local municipalities and governmental agencies.

Trust and Agency Funds - used to account for assets, and the use of such assets, that are held in the capacity of trustee, custodian, or agent by the City. All categorical grant funds and Federal Revenue Sharing Funds are included as part of this section.

General Fixed Assets - used to account for fixed assets of the City that are not accounted for in the Enterprise or Intergovernmental Service Funds.

General Long-Term Debt - used to account for the outstanding principal balances of general obligation bonds.

Pension Plans

The Texas Municipal Retirement System. All eligible employees of the City, excluding firemen and policemen, are members of the Texas Municipal Retirement System. The members contribute 5% of their salaries, including overtime pay, and the City contributes a variable percentage (currently 4.7%) of these salaries. Contributions (summarized below) to the System from all City Funds for the year ended July 31, 1973, totaled \$865,308, including amortization of prior service cost over an 18 year period. The City's policy is to fund all pension plan costs as they are accrued. The actuarially computed value of vested benefits is not available from the Texas Municipal Retirement System.

General Fund	\$665,489
Convention & Visitors' Bureau Fund	5,489
Sewer Revenue Fund	43,567
International Airport Fund	19,366
Stinson Airport Fund	1,951
Intergovernmental Service Fund	29,645
Trust and Agency Funds	<u>99,801</u>
Total	<u>\$865,308</u>

Firemen and Policemen's Pension Fund. All eligible employees of the Fire Department and Police Department are members of the Firemen and Policemen's Pension Fund. The members and the City each contribute 7-1/2% of the member's salary, excluding overtime pay, to the Fund. Contributions (summarized below) to the Fund from all City Funds for the year ended July 31, 1973, totaled \$1,263,696. Contributions for prior service cost were made at the time the Fund was established. As of October 31, 1972, the actuarially computed value of accrued benefits was in excess of the total assets of the Fund by \$46,467,301.

General Fund	\$1,234,856
International Airport Fund	16,402
Trust and Agency Funds	<u>12,438</u>
Total	<u>\$1,263,696</u>

Notes to Financial Statements - All FundsFiremen and Policemen's Pension Fund (cont.)

In addition to the City's contribution described above, the General Fund must contribute \$540,000 a year to the Fund until such time as the Board of Trustees of the Firemen and Policemen's Pension Fund notifies the City that the Fund is actuarially sound, and the Parking Meter Fund must contribute, by state law, \$193,173 a year.

Investments

The fair market value, at July 31, 1973, of investments included in the Trust and Agency Funds is \$15,556,741. Interest income is adjusted for accrued interest at the time of purchase of bonds. Premiums and discounts, which are immaterial in the aggregate, are included in the cost of the investment and are not amortized.

Provision for Depreciation

Provision for depreciation for the Enterprise and Intergovernmental Service Funds is computed using the straight-line method over estimated useful service lives of 1 to 40 years. In accordance with generally accepted accounting principles for municipalities, no depreciation is included in the General Fixed Assets group of accounts.

Fixed Assets

The cost of purchasing or constructing fixed assets by funds other than the Enterprise and Intergovernmental Service Funds, is recorded as an expenditure. These expenditures are capitalized as part of General Fixed Assets with a corresponding increase in Investment in General Fixed Assets if the estimated useful service life of the asset is generally 3 or more years, and it can be identified as an individual unit of property, and it has a unit cost of \$25 or more. The cost of fixed assets purchased or constructed by the Enterprise and Intergovernmental Service Funds is recorded as fixed assets of such funds.

Fixed assets constructed by funds other than the Enterprise and Intergovernmental Service Funds are capitalized as General Fixed Assets when the construction project is completed. Construction in progress is capitalized in the Enterprise and Intergovernmental Service Funds, as part of their fixed assets, as expenditures are made.

2. TIME DEPOSITS

Cash balances at July 31, 1973 include time deposits of \$54,471,479, and are summarized by fund below. Interest rates on these time deposits were from 4.03% to 4.17% depending on the period of investment. Pursuant to a two-year agreement with its depository bank that is effective August 1, 1973, the interest rates range from 4.50% to 6.81% depending on the period of investment.

Notes to Financial Statements - All FundsTIME DEPOSITS (cont.)

Capital Projects Funds	\$20,625,000
General Obligation Debt Service Funds	8,246,567
Sewer Revenue Fund	10,090,974
International Airport Fund	2,499,862
Stinson Airport Fund	45,000
Trust and Agency Funds	<u>12,964,076</u>
Total	<u>\$54,471,479</u>

3. RESTATEMENTS OF PRIOR YEARS' STATEMENTS

During the year ended July 31, 1972, the City changed its method of accounting for grant revenues from the accrual method (at time of approval of the grant) to the cash method. To conform with this change, the City has corrected prior years' revenue, that was accrued as of July 31, 1972, from federal grants in the Sewer Revenue Fund-Bond Construction (page 61) by decreasing the prior years' amount by \$901,888.

Expenditures - Contribution to Other City Funds, in the Parks Improvement Bonds, 1970 Fund, for the year ended July 31, 1972 included \$1,430,061, which represented the City's portion of various jointly funded Parks Improvement Projects that are to be expended through Trust and Agency Funds. Because the City has now determined that this item should have been an encumbrance instead of an expenditure as of July 31, 1972, the prior years' expenditures (page 50) has been decreased by \$1,430,061, and reserve for encumbrances at July 31, 1972, has been increased by the same amount.

4. CONTINGENT LIABILITIES

Various lawsuits, in which total recoveries of about \$4,000,000 have been asked, are presently filed or outstanding against the City of San Antonio. The Office of the City Attorney is at present unable to formulate an opinion as to the probable outcome of these suits.

SUMMARY OF CASH ON HAND AND IN DEPOSITORY
ALL FUNDS
JULY 31, 1973

<u>FUNDS</u>	<u>PETTY CASH</u>	<u>CASH ON HAND</u>	<u>CASH IN DEPOSITORY</u>
General Fund	\$ 8,179	\$ -0-	\$ 181,733
Special Revenue Funds			59,485
Debt Service Fund (1)			10,913,786
Capital Project Funds			22,053,325
Enterprise Funds	360		15,426,680
Intergovernmental Services	175		22,981
Trust and Agency Funds	<u>290</u>	<u>7,567,130</u>	<u>19,351,819</u>
 Total	 <u>\$ 9,004</u>	 <u>\$7,567,130</u>	 <u>\$68,009,809</u>
 Total Petty Cash, Cash on Hand and Cash in Depository			 <u>\$75,585,943</u>

Note: (1) Includes \$53,089 deposited with Depository Bank Trust Department for redemption of matured bonds and interest coupons.

SECURITIES PLEDGED BY FROST NATIONAL BANK
AS SECURITY FOR CITY DEPOSITS (1)
JULY 31, 1973

	<u>INTEREST RATE</u>	<u>DUE</u>	<u>PAR VALUE</u>
United States Treasury Notes	Various	Various	\$24,100,000
United States Treasury Bonds	Various	Various	17,000,000
United States Treasury Bills	Various	Various	5,100,000
Bonds Issued by Municipalities, School Districts and Other Taxing Authorities	Various	Various	<u>23,258,000</u>
Total Securities Pledged (2)			<u>\$69,458,000</u>
Total Cash on Deposit as of July 31, 1973 in Frost National Bank - All Funds - (Page 6)			<u>\$68,009,809</u>

NOTE: (1) City deposits are required by State Law to be 100% secured by acceptable securities pledged by the depository bank. The above securities are held in escrow at the Federal Reserve Bank in San Antonio and with Bankers Trust Co. in New York.

(2) Market Value as of July 31, 1973 was \$67,980,342.

COMBINED SCHEDULE OF DELINQUENT TAXES RECEIVABLE
CITY OF SAN ANTONIO
REAL PROPERTY
FISCAL YEAR ENDED JULY 31, 1973

ROLL YEAR	BALANCES 8-1-72	ADDITIONS SUPPLEMENTAL ROLL	CREDITS		BALANCES 7-31-73
			COLLECTIONS	CANCELLATIONS	
1919 -) 1938) (1)	\$ 9,686	\$ -0-	\$ 1,570	\$ 516	\$ 7,600
1939	1,000		186	37	777
1940	964	9	201	58	714
1941	935		192	48	695
1942	853		175	42	636
1943	1,081		196	43	842
1944	965		191	18	756
1945	1,657		247	25	1,385
1946	1,793		242	22	1,529
1947	3,094		407	30	2,657
1948	3,396		456	15	2,925
1949	4,262		709	30	3,523
1950	4,993		878	39	4,076
1951	5,365	29	1,077	94	4,223
1952	7,218		1,458	58	5,702
1953	9,986		1,821	98	8,067
1954	11,188		2,034	133	9,021
1955	12,588		2,549	128	9,911
1956	14,626		3,248	112	11,266
1957	15,657		3,516	132	12,009
1958	17,309		4,062	117	13,130
1959	19,980		5,106	156	14,718
1960	20,560		5,393	136	15,031
1961	22,369	14	5,811	157	16,415
1962	26,965		7,417	136	19,412
1963	32,618		10,171	164	22,283
1964	39,919		12,835	164	26,920
1965	56,593		21,080	171	35,342
1966	77,580		31,009	197	46,374
1967	114,272		49,724	224	64,324
1968	156,566	120	71,529	534	84,623
1969	240,614	185	116,468	801	123,530
1970	425,921	513	220,252	957	205,225
1971	<u>1,563,648</u>	<u>3,484</u>	<u>1,161,037</u>	<u>6,115</u>	<u>399,980</u>
	\$ 2,926,221	\$ 4,354	\$ 1,743,247	\$ 11,707	\$ 1,175,621
1972 Roll March 1, 1973	<u>22,565,722</u>	<u>20,288</u>	<u>20,926,540</u>	<u>13,652</u>	<u>1,645,818</u>
	<u>\$25,491,943</u>	<u>\$ 24,642</u>	<u>\$22,669,787</u>	<u>\$ 25,359</u>	<u>\$ 2,821,439</u>

NOTE: (1) Taxes prior to roll years 1939 were barred by State Statute effective June 30, 1966 unless prior legal action had been taken. Law suits are pending on taxes prior to roll year 1939 as shown above.

COMBINED SCHEDULE OF DELINQUENT TAXES RECEIVABLE
CITY OF SAN ANTONIO
MOBILE HOMES
FISCAL YEAR ENDED JULY 31, 1973

<u>ROLL YEAR</u>	<u>BALANCES</u>	<u>CREDITS</u>		<u>BALANCES</u>
	<u>8-1-72</u>	<u>COLLECTIONS</u>	<u>CANCELLATIONS</u>	<u>7-31-73</u>
1968	\$ 36,732	\$ -0-	\$ 36,732	\$ -0-
1969	37,951			37,951
1970	41,419			41,419
1971	<u>43,290</u>	<u>-0-</u>	<u>-0-</u>	<u>43,290</u>
	\$ 159,392	\$ -0-	\$ 36,732	\$ 122,660
1972 Roll March 1, 1973	<u>48,019</u>	<u>-0-</u>	<u>-0-</u>	<u>48,019</u>
	<u>\$ 207,411</u>	<u>\$ -0-</u>	<u>\$ 36,732</u>	<u>\$ 170,679</u>

- 10 -

COMBINED SCHEDULE OF DELINQUENT TAXES RECEIVABLE
CITY OF SAN ANTONIO
PERSONAL PROPERTY
FISCAL YEAR ENDED JULY 31, 1973

<u>ROLL YEAR</u>	<u>BALANCES 8-1-72</u>	<u>ADDITIONS SUPPLEMENTAL ROLL</u>
1963	\$ 181	\$ -0-
1964	305	
1965	307	
1966	1,554	8
1967	8,203	39
1968	29,889	79
1969	55,406	606
1970	109,449	68
1971	<u>374,676</u>	<u>535</u>
	\$ 579,970	\$ 1,335
1972 Roll March 1, 1973	<u>6,399,203</u>	<u>10,921</u>
	<u>\$ 6,979,173</u>	<u>\$ 12,256</u>

COMBINED SCHEDULE OF DELINQUENT TAXES RECEIVABLE
CITY OF SAN ANTONIO
PERSONAL PROPERTY
FISCAL YEAR ENDED JULY 31, 1973

<u>COLLECTIONS</u>	<u>CREDITS</u>		<u>BALANCES</u>
	<u>CANCELLATIONS</u>	<u>JUDGEMENTS</u>	<u>7-31-73</u>
\$ -0-	\$ -0-	\$ -0-	\$ 181
			305
			307
185	33	35	1,309
1,837	1,746	1,779	2,880
9,158	6,234	3,046	11,530
12,591	8,329	8,246	26,846
30,214	12,219	8,234	58,850
<u>266,222</u>	<u>18,245</u>	<u>4,975</u>	<u>85,769</u>
\$ 320,207	\$ 46,806	\$ 26,315	\$ 187,977
<u>5,884,856</u>	<u>98,077</u>	<u>-0-</u>	<u>427,191</u>
<u>\$ 6,205,063</u>	<u>\$ 144,883</u>	<u>\$ 26,315</u>	<u>\$ 615,168</u>

COMBINED SCHEDULE OF DELINQUENT TAXES RECEIVABLE
ALLOCATION OF TAXES RECEIVABLE
TO CITY FUNDS
JULY 31, 1973

Real Property Taxes Receivable	\$2,821,439
Personal Property Taxes Receivable	<u>615,168</u>
Total	<u>\$3,436,607</u>

ALLOCATED TO CITY FUNDS AS FOLLOWS

General Fund	\$2,431,081
Debt Service Fund:	
General Obligation Bonds	981,888
City-County Tuberculosis Fund	<u>23,638</u>
Total	<u>\$3,436,607</u>

COMBINED SCHEDULE OF DELINQUENT TAXES RECEIVABLE
CITY OF SAN ANTONIO
ANALYSIS OF TRANSACTIONS IN JUDGEMENTS RECEIVABLE
FISCAL YEAR ENDED JULY 31, 1973

<u>BALANCE</u> 8-1-72	ADD <u>JUDGEMENTS</u> TAKEN	<u>CREDITS</u>		<u>BALANCE</u> 7-31-73
		<u>ADJUSTMENTS</u>	<u>COLLECTIONS</u>	
<u>\$ 321,489</u>	<u>\$ 31,785</u>	<u>\$ 9,722</u>	<u>\$ 23,003</u>	<u>\$ 320,549</u>

COMBINED SCHEDULE OF DELINQUENT TAXES RECEIVABLE
ALLOCATION OF JUDGEMENTS RECEIVABLE TO CITY FUNDS
JULY 31, 1973

	<u>AMOUNT</u>
General Fund	\$ 226,759
Debt Service Fund:	
General Obligation Bonds	91,585
City-County Tuberculosis Fund	<u>2,205</u>
Total	<u>\$ 320,549</u>

COMBINED SCHEDULE OF BONDS PAYABLE
FISCAL YEAR ENDED JULY 31, 1973

	ISSUE DATE OF BONDS	ORIGINAL ISSUE	CALL PROVISIONS	
			OPTION DATE	PRICE
<u>General Obligation Bond Issues</u>				
1956 General Improvement	3-1-56	\$ 5,000,000	3-1-71	Par
1956 General Improvement, Series A	12-1-56	5,000,000	No Option	--
1957 General Improvement	11-1-57	2,200,000	No Option	--
1958 General Improvement	3-1-58	5,000,000	No Option	--
1959 General Obligation	3-1-59	10,750,000	3-1-74	Par
1960 General Obligation	3-1-60	6,629,000	3-1-75	Par
1961 General Obligation	4-1-61	3,500,000	4-1-76	Par
1962 General Obligation	4-1-62	7,000,000	4-1-77	Par
1963 General Obligation	4-1-63	3,500,000	4-1-78	Par
1964 General Obligation	4-1-64	5,000,000	4-1-79	Par
1965 General Obligation	10-1-65	15,000,000	10-1-80	Par
1966 General Obligation	9-1-66	5,500,000	9-1-81	Par
1967 General Obligation	1-1-67	5,500,000	1-1-82	Par
1967 General Obligation, Series A	9-1-67	4,500,000	9-1-82	Par
1971 General Obligation	4-1-71	13,000,000	4-1-86	Par

COMBINED SCHEDULE OF BONDS PAYABLE
FISCAL YEAR ENDED JULY 31, 1973

<u>INTEREST DATES</u>	<u>INTEREST RATES ON BONDS OUTSTANDING</u>	<u>BALANCES OUTSTANDING 8-1-72</u>	<u>ISSUED</u>	<u>RETIRED</u>	<u>BALANCES OUTSTANDING 7-31-73</u>	<u>PAYING AGENT *</u>
M&S 1	2.75%	\$ 1,000,000	\$ -0-	\$ 250,000	\$ 750,000	C&D&E
J&D 1	4.0	750,000		250,000	500,000	A&C&E
	3.75	500,000			500,000	A&C&E
M&N 1	3.5	600,000		100,000	500,000	A&C&E
M&S 1	3.25	1,250,000		250,000	1,000,000	A&C&E
	.25	250,000			250,000	A&C&E
M&S 1	3.25	1,695,000		565,000	1,130,000	A&C&E
	3.375	2,260,000			2,260,000	A&C&E
M&S 1	3.6	1,472,000		368,000	1,104,000	C&D&E
	3.625	1,472,000			1,472,000	C&D&E
A&O 1	3.0	195,000		195,000	-0-	B&C&D
	3.3	1,365,000			1,365,000	B&C&D
	1.0	195,000			195,000	B&C&D
A&O 1	3.0	1,950,000		390,000	1,560,000	B&C&D
	3.1	780,000			780,000	B&C&D
	3.2	1,170,000			1,170,000	B&C&D
A&O 1	2.9	1,110,000		185,000	925,000	B&C&D
	3.0	740,000			740,000	B&C&D
A&O 1	3.1	2,220,000		280,000	1,940,000	B&C&D
	3.2	550,000			550,000	B&C&D
	3.25	550,000			550,000	B&C&D
A&O 1	4.375	3,340,000		835,000	2,505,000	B&C&D
	3.2	5,000,000			5,000,000	B&C&D
	3.25	2,490,000			2,490,000	B&C&D
	.1	830,000			830,000	B&C&D
M&S 1	5.0	305,000		305,000	-0-	B&C&D
	4.5	305,000			305,000	B&C&D
	4.0	3,965,000			3,965,000	B&C&D
J&J 1	3.65	280,000		280,000	-0-	B&C&D
	3.70	1,755,000			1,755,000	B&C&D
	3.75	2,420,000			2,420,000	B&C&D
M&S 1	5.0	250,000		250,000	-0-	B&C&D
	4.0	250,000			250,000	B&C&D
	3.8	1,000,000			1,000,000	B&C&D
	3.9	1,750,000			1,750,000	B&C&D
	4.0	750,000			750,000	B&C&D
A&O 1	5.5	2,200,000			2,200,000	A&B
	4.9	1,440,000			1,440,000	A&B
	4.75	2,160,000			2,160,000	A&B
	4.5	1,440,000			1,440,000	A&B
	4.4	720,000			720,000	A&B
	4.3	1,440,000			1,440,000	A&B
	4.0	3,600,000			3,600,000	A&B

(Cont 'd)

COMBINED SCHEDULE OF BONDS PAYABLE
FISCAL YEAR ENDED JULY 31, 1973
(Cont'd)

	ISSUE DATE OF BONDS	ORIGINAL ISSUE	CALL PROVISIONS	
			OPTION DATE	PRICE
<u>General Obligation Bond Issues (cont'd)</u>				
1972 General Obligation	6-1-72	\$ 15,000,000	6-1-87	Par
Bexar County Water Control & Improvement District #11(Assumed)	6-1-58	311,000	6-1-78	Par
Bexar County (Northwest) Water Control & Improvement District Series 1960 (Assumed)	6-1-60	360,000	6-1-75	Par
Bexar County (Northwest) Water Control & Improvement District Series 1966 (Assumed)	3-1-66	50,000	6-1-75	Par
Bexar County (Oak Hills)Water Control & Improvement District Series 1960 (Assumed)	10-1-60	510,000	10-1-75	Par
Bexar County (Lackland) Water Control & Improvement District Series 1959 (Assumed)	10-1-59	468,000	10-1-74	Par
Bexar County (Lackland) Water Control & Improvement District Series 1960 (Assumed)	10-1-60	590,000	10-1-75	Par
Bexar County (Lackland) Water Control & Improvement District Series 1962 (Assumed)	10-1-62	<u>770,000</u>	10-1-77	Par
TOTAL GENERAL OBLIGATION BOND ISSUES		<u>\$115,138,000</u>		
<u>Revenue Bond Issues</u>				
1962 Sewer Revenue Refunding	4-1-62	\$ 692,000	Beg.12-1-72	102-1/2
1964 Sewer System Revenue	9-1-64	7,000,000	Beg.12-1-79	Par
1967 Sewer System Revenue	6-1-67	5,000,000	Beg.12-1-79	103
1970 Sewer System Revenue	2-1-70	8,000,000	Beg.12-1-88	Par

COMBINED SCHEDULE OF BONDS PAYABLE
FISCAL YEAR ENDED JULY 31, 1973
(Cont'd)

<u>INTEREST DATES</u>	<u>INTEREST RATES ON BONDS OUTSTANDING</u>	<u>BALANCES OUTSTANDING 8-1-72</u>	<u>ISSUED</u>	<u>RETIRED</u>	<u>BALANCES OUTSTANDING 7-31-73</u>	<u>PAYING AGENT *</u>
J&D 1	5.5%	\$ 5,040,000	\$	\$	\$ 5,040,000	B&D
	5.25	830,000			830,000	B&D
	4.25	1,660,000			1,660,000	B&D
	4.4	830,000			830,000	B&D
	4.5	1,660,000			1,660,000	B&D
	4.7	2,490,000			2,490,000	B&D
	4.0	2,490,000			2,490,000	B&D
J&D 1	5.0	248,000		9,000	239,000	B
J&D 1	5.0	294,000		12,000	282,000	B
J&D 1	4.75	50,000			50,000	B
A&O 1	5.0		82,000		82,000	B
A&O 1	5.0		396,000		396,000	B
A&O 1	5.0		505,000		505,000	B
A&O 1	5.0		695,000		695,000	B
		<u>\$75,356,000</u>	<u>\$1,678,000</u>	<u>\$4,524,000</u>	<u>\$72,510,000</u>	
J&D 1	3.5	\$ 45,000	\$	\$ 45,000	\$ -0-	B
	3.75	267,000			267,000	B
J&D 1	3.0	1,250,000		250,000	1,000,000	B&C&D
	3.1	1,225,000			1,225,000	B&C&D
	3.2	1,550,000			1,550,000	B&C&D
	3.3	1,625,000			1,625,000	B&C&D
J&D 1	5.0	500,000			500,000	A&B&C
	4.5	400,000			400,000	A&B&C
	4.1	100,000			100,000	A&B&C
	4.2	4,000,000			4,000,000	A&B&C
J&D 1	7.0	1,750,000		175,000	1,575,000	A&B&C
	6.5	1,300,000			1,300,000	A&B&C
	6.7	300,000			300,000	A&B&C
	6.8	300,000			300,000	A&B&C
	6.9	500,000			500,000	A&B&C
	7.0	3,550,000			3,550,000	A&B&C

(Cont'd)

COMBINED SCHEDULE OF BONDS PAYABLE
FISCAL YEAR ENDED JULY 31, 1973
 (Cont'd)

	ISSUE DATE OF BONDS	ORIGINAL ISSUE	CALL PROVISIONS	
			OPTION DATE	PRICE
<u>Revenue Bond Issues (cont'd)</u>				
1958 International Airport Revenue	2-1-58	\$ 1,600,000	Beg. 2-1-73	103-3/4
1961 International Airport Revenue	2-1-61	1,500,000	Beg. 2-1-73	103-3/4
1966 International Airport Revenue	2-1-66	3,000,000	Beg. 2-1-73	102-1/2
TOTAL REVENUE BOND ISSUES		<u>\$ 26,792,000</u>		

*PAYING AGENTS:

- A. First National City Bank of New York, New York
- B. Frost National Bank of San Antonio, Texas
- C. Harris Trust and Savings Bank of Chicago, Illinois
- D. The Chase Manhattan Bank of New York, New York
- E. National Bank of Commerce of San Antonio, Texas

COMBINED SCHEDULE OF BONDS PAYABLE
FISCAL YEAR ENDED JULY 31, 1973
 (Cont'd)

<u>INTEREST DATES</u>	<u>INTEREST RATES ON BONDS OUTSTANDING</u>	<u>BALANCES OUTSTANDING 8-1-72</u>	<u>ISSUED</u>	<u>RETIRED</u>	<u>BALANCES OUTSTANDING 7-31-73</u>	<u>PAYING AGENT *</u>
F&A 1	4.0%	\$ 482,000	\$	\$ 59,000	\$ 423,000	A&C&E
	3.875	532,000			532,000	A&C&E
F&A 1	4.0	1,016,000		56,000	960,000	A&C&E
F&A 1	5.0	490,000		40,000	450,000	A&B&C
	4.25	<u>2,310,000</u>	<u> </u>	<u> </u>	<u>2,310,000</u>	A&B&C
		<u>\$23,492,000</u>	<u>\$ -0-</u>	<u>\$ 625,000</u>	<u>\$22,867,000</u>	

COMBINED SCHEDULE OF INVESTMENTS
JULY 31, 1973

San Jose Burial Park Permanent Fund

United States Treasury Bonds(1)	\$ <u>30,000</u>
---------------------------------	------------------

Firemen and Policemen's Pension Fund

Debentures and First Mortgage Bonds	\$ 8,897,197
-------------------------------------	--------------

Convertible Bonds and Debentures	25,880
----------------------------------	--------

United States Government Securities	1,565,067
-------------------------------------	-----------

Savings and Loans - Certificates of Deposits	160,000
--	---------

Common Stock Other than Insurance and Banks	5,225,614
---	-----------

Bank Stocks	347,531
-------------	---------

Insurance Stocks	386,192
------------------	---------

Preferred Stocks	228,929
------------------	---------

San Antonio Federal Credit Union No. 4015 - Share Accounts	<u>350,000</u>
--	----------------

Total Firemen and Policemen's Pension Fund Investments (2)	<u>\$17,186,410</u>
--	---------------------

Total Investments - All Funds	<u>\$17,216,410</u>
-------------------------------	---------------------

Notes: (1) Market Value as of July 31, 1973	<u>\$ 27,482</u>
---	------------------

(2) Market Value as of July 31, 1973	<u>\$15,529,259</u>
--------------------------------------	---------------------

**GENERAL
FUND**

- 17 -

GENERAL FUND
BALANCE SHEET
JULY 31, 1973

ASSETS

Cash:		
Petty Cash	\$ 8,179	
Cash in Bank	<u>181,733</u>	
Total Cash		\$ 189,912
Receivables:		
From Other Funds	\$5,260,850	
From Other Governmental Agencies	38,681	
From Other Sources	384,412	
Interest on Time Deposits	2,099	
Delinquent Ad Valorem Taxes (Page 11)	2,431,081	
Uncollected Judgements (Page 12)	<u>226,759</u>	
Total Receivables		8,343,882
Deposits:		
Advance Security Deposits for Social Security Payroll Taxes		21,309
Deferred Expenditures:		
Prepaid Insurance		129,040
Other Assets:		
Accrued Revenues		<u>1,842,655</u>
Total Assets		<u>\$10,526,798</u>

See notes to Financial Statements on Pages 2,3,4,and 5

GENERAL FUND
BALANCE SHEET
JULY 31, 1973

LIABILITIES

Vouchers Payable	\$ 301,753	
Accounts Payable	356,120	
Due to Other Funds	2,451,373	
Accrued Payroll	1,093,367	
Accounts Payable - Other	203,823	
Performance Deposit	<u>2,500</u>	
 Total Liabilities		 \$ 4,408,936

RESERVES

Reserve for Encumbrances:		
Purchase Orders	\$ 265,751	
Contracts Payable	50,630	
Contingencies	<u>311</u>	
Total		\$ 316,692
Reserve for Public Improvement Projects		377,721
Reserve for Delinquent Ad Valorem Taxes		2,431,081
Reserve for Uncollected Judgements		226,759
Reserve for Accounts Receivable from Other Sources		379,182
Reserve for Accounts Receivable from Other Governmental Agencies		18,272
Reserve for Deferred Revenue - Other		<u>30,943</u>
 Total Reserves		 3,780,650

FUND BALANCE

Unappropriated Fund Balance (Page 18)		<u>2,337,212</u>
 Total Liabilities, Reserves and Fund Balance		 <u>\$10,526,798</u>

- 18 -

GENERAL FUND
ANALYSIS OF CHANGES IN UNAPPROPRIATED FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

<u>Fund Balance, August 1, 1972</u>		\$1,778,133
 <u>Additions</u>		
Reserve for Public Improvement Projects, August 1, 1972	\$1,027,129	
Reserve for Encumbrances, August 1, 1972	<u>456,388</u>	
Total Additions		<u>1,483,517</u>
 <u>Total Fund Balance and Additions</u>		 \$3,261,650
 <u>Deductions</u>		
Excess of Expenditures over Revenues		
Expenditures (Page 26)	\$62,709,155	
Revenues (Page 21)	<u>62,479,187</u>	
Total		\$ 229,968
Reserve for Public Improvement Projects, July 31, 1973	377,721	
Reserve for Encumbrances, July 31, 1973	316,692	
Reduction of Accounts Receivable for Uncollectable Account	<u>57</u>	
Total Deductions		<u>924,438</u>
 <u>Fund Balance, July 31, 1973</u>		 <u>\$2,337,212</u>

See notes to Financial Statements on Pages 2,3,4,and 5.

GENERAL FUND
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES
ACTUAL AND BUDGET
FISCAL YEAR ENDED JULY 31, 1973

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL OVER (UNDER) BUDGET</u>
<u>Revenues (Page 20 and 21)</u>			
City Sales Tax	\$12,550,000	\$12,912,502	\$ 362,502
Liquor-by-the-Drink Tax	200,000	207,560	7,560
Property Taxes	20,140,755	20,726,857	586,102
Property Taxes on Other Than Assessed Valuations	55,000	48,130	(6,870)
Business and Franchise Taxes	860,000	862,157	2,157
Contributions from Municipally-Owned Agencies	14,460,000	15,076,491	616,491
Licenses and Permits	1,252,040	1,571,135	319,095
Fines	2,112,450	1,960,866	(151,584)
Revenues from Use of Money and Property	301,500	299,923	(1,577)
Revenues from Other Agencies	100,000	100,000	-0-
Charges for Current Services	4,885,655	5,282,298	396,643
HemisFair Plaza	247,000	300,596	53,596
Municipal Enterprises	92,610	104,584	11,974
Convention Facilities	1,195,800	1,146,261	(49,539)
Other Revenues	688,625	836,433	147,808
Contributions from City Funds	1,374,440	1,043,394	(331,046)
Total Revenues	<u>\$60,515,875</u>	<u>\$62,479,187</u>	<u>\$ 1,963,312</u>
<u>Expenditures and Encumbrances (Page 22 thru 26)</u>			
Mayor and Council	\$ 52,906	\$ 54,044	\$ 1,138
City Manager	264,920	244,416	(20,504)
City Clerk	186,875	185,162	(1,713)
Human Resources - Asst. City Manager	93,460	66,243	(27,217)
Human Resources - Special Services	174,196	141,648	(32,548)
Health and Welfare	3,727,769	3,593,501	(134,268)
Legal	475,211	474,976	(235)
Management and Planning - Asst. City Manager	42,725	40,702	(2,023)
Finance	1,852,944	1,818,870	(34,074)
Personnel	616,364	647,272	30,908
Planning	626,248	607,892	(18,356)
Purchasing and Central Supply	125,330	125,608	278
Municipal Court	670,096	631,870	(38,226)
Land	112,660	107,230	(5,430)
Public Safety - Asst. City Manager	69,364	67,855	(1,509)
Civil Defense	89,745	87,013	(2,732)
Police	14,282,382	14,479,755	197,373
Fire	9,087,732	9,010,660	(77,072)
Public Services and Facilities - Asst. City Manager	59,195	35,738	(23,457)
Public Works	13,396,666	13,287,209	(109,457)
Traffic and Transportation	1,114,136	1,106,353	(7,783)
Building and Planning Administration	839,880	835,634	(4,246)
Parks and Recreation	4,317,557	4,224,425	(93,132)
Convention Facilities	992,271	976,119	(16,152)
HemisFair Plaza	1,086,629	1,027,387	(59,242)
Market and Parking	100,215	98,726	(1,489)
Library	1,622,466	1,562,032	(60,434)
Non-Departmental	4,442,608	4,374,658	(67,950)
Contributions to Other Funds	1,590,503	1,603,630	13,127
Contingencies - Operating	219,622	266,470	46,848
Public Improvement Projects	1,710,728	1,242,749	(467,979)
Total Expenditures and Encumbrances	<u>\$64,043,403</u>	<u>\$63,025,847</u>	<u>\$(1,017,556)</u>
<u>Excess or (Deficiency) of Revenues Over Expenditures and Encumbrances</u>	<u>\$(3,527,528)</u>	<u>\$(546,660)</u>	<u>\$(2,980,868)</u>

See notes to Financial Statements on Pages 2,3,4, and 5.

GENERAL FUND
STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JULY 31, 1973

<u>PARTICULARS</u>	<u>ESTIMATED REVENUES</u>	<u>ACTUAL REVENUES</u>	<u>ACTUAL OVER (UNDER) ESTIMATED</u>
<u>City Sales Tax</u>	\$12,550,000	\$12,912,502	\$ 362,502
<u>Liquor-by-the-Drink Tax</u>	\$ 200,000	\$ 207,560	\$ 7,560
<u>Property Taxes</u>			
Current Property Taxes	\$18,041,105	\$18,963,830	\$ 922,725
Delinquent Property Taxes	1,681,305	1,437,569	(243,736)
Penalty & Interest on Delinquent Taxes	402,325	304,411	(97,914)
Judgements Receivable	13,160	15,884	2,724
Interest on Judgements	2,860	5,163	2,303
Total	<u>\$20,140,755</u>	<u>\$20,726,857</u>	<u>\$ 586,102</u>
<u>Property Taxes on Other Than Assessed Valuations</u>			
Housing Authority	\$ 55,000	\$ 48,130	\$(6,870)
<u>Business and Franchise Taxes</u>			
Southwestern Bell Telephone Co.	\$ 765,000	\$ 763,026	\$(1,974)
Taxicabs	42,000	44,967	2,967
Cable Television System	50,000	50,000	-0-
Texas Transportation Co.	500	303	(197)
Other	2,500	3,861	1,361
Total	<u>\$ 860,000</u>	<u>\$ 862,157</u>	<u>\$ 2,157</u>
<u>Contributions from Municipally- Owned Agencies</u>			
City Public Service Board	\$14,200,000	\$14,760,425	\$ 560,425
City Water Board	260,000	316,066	56,066
San Antonio Transit System	-0-	-0-	-0-
Total	<u>\$14,460,000</u>	<u>\$15,076,491</u>	<u>\$ 616,491</u>
<u>Licenses and Permits</u>			
Street Permits	\$ 1,900	\$ 953	\$(947)
Alcohol Beverage Licenses	65,025	67,040	2,015
Health Licenses	299,450	361,220	61,770
Amusement Licenses	35,050	42,788	7,738
Manufacturing Licenses	1,800	1,000	(800)
Professional & Occupational Licenses	53,245	45,107	(8,138)
Animal Licenses	49,000	60,576	11,576
Building & Equipment Permits	746,570	992,451	245,881
Total	<u>\$ 1,252,040</u>	<u>\$ 1,571,135</u>	<u>\$ 319,095</u>
<u>Fines</u>			
Municipal Court Fines	\$ 2,112,450	\$ 1,960,866	\$(151,584)
<u>Revenues from Use of Money & Property</u>			
Interest Earned	\$ 55,000	\$ 75,056	\$ 20,056
Rents	238,000	214,911	(23,089)
General Concessions & Commissions	8,500	9,956	1,456
Total	<u>\$ 301,500</u>	<u>\$ 299,923</u>	<u>\$(1,577)</u>

(Cont'd Opposite Page)

GENERAL FUND
STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JULY 31, 1973
(Cont'd)

<u>PARTICULARS</u>	<u>ESTIMATED</u> <u>REVENUES</u>	<u>ACTUAL</u> <u>REVENUES</u>	<u>ACTUAL</u> <u>OVER (UNDER)</u> <u>ESTIMATED</u>
<u>Revenues from Other Agencies</u>			
Library Aid from Bexar County	\$ 25,000	\$ 25,000	\$ -0-
Welfare Aid from Bexar County	-0-	-0-	-0-
Health Aid from Bexar County	75,000	75,000	-0-
Total	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -0-</u>
<u>Charges for Current Services</u>			
General Government	\$ 91,510	\$ 71,561	\$(19,949)
Police Department	212,000	231,447	19,447
Fire Department	2,400	2,400	~0~
Animal Pound Fees	24,000	31,503	7,503
Street Repairing	17,000	20,696	3,696
Waste Collections and Disposal	3,505,355	3,861,733	356,378
Health	117,265	152,545	35,280
Library	66,500	69,574	3,074
Recreation Fees	9,630	8,568	(1,062)
Brackenridge & Koehler Park Concessions	100,400	104,869	4,469
Concessions in Other Parks	10,800	9,894	(906)
Miscellaneous Recreation Revenue	28,830	59,758	30,928
Sunken Garden Theatre	500	1,970	1,470
Brackenridge Golf Course	164,405	163,752	(653)
Riverside Golf Course	61,770	56,800	(4,970)
Willow Springs Golf Course	143,020	141,608	(1,412)
Olmos Basin Golf Course	177,270	170,260	(7,010)
Governor's Palace	16,100	18,297	2,197
La Villita	54,400	75,935	21,535
Swimming Pools	82,500	29,128	(53,372)
Total	<u>\$ 4,885,655</u>	<u>\$ 5,282,298</u>	<u>\$ 396,643</u>
<u>HemisFair Plaza</u>	<u>\$ 247,000</u>	<u>\$ 300,596</u>	<u>\$ 53,596</u>
<u>Municipal Enterprises</u>			
Markets and Parking	\$ 39,000	\$ 39,367	\$ 367
Cemeteries	53,610	65,217	11,607
Total	<u>\$ 92,610</u>	<u>\$ 104,584</u>	<u>\$ 11,974</u>
<u>Convention Facilities</u>			
Tower	\$ 589,000	\$ 563,318	\$(25,682)
Convention Center	511,000	490,277	(20,723)
Municipal Auditorium	95,800	92,666	(3,134)
Total	<u>\$ 1,195,800</u>	<u>\$ 1,146,261</u>	<u>\$(49,539)</u>
<u>Other Revenues</u>			
Sales	\$ 147,500	\$ 236,496	\$ 88,996
Recovery of Expenditures	477,995	458,851	(19,144)
Miscellaneous	63,130	141,086	77,956
Total	<u>\$ 688,625</u>	<u>\$ 836,433</u>	<u>\$ 147,808</u>
<u>Contributions from Other Funds</u>	<u>\$ 1,374,440</u>	<u>\$ 1,043,394</u>	<u>\$(331,046)</u>
Total Revenues	<u>\$60,515,875</u>	<u>\$62,479,187</u>	<u>\$ 1,963,312</u>

See notes to Financial Statements on Pages 2,3,4, and 5.

GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FISCAL YEAR ENDED JULY 31, 1973

<u>PARTICULARS</u>	<u>TOTAL</u> <u>AUTHORIZATIONS</u>	<u>EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>UNENCUMBERED</u> <u>BALANCE</u> <u>(DEFICIENCY)</u>
<u>Mayor and Council</u>	\$ 52,906	\$ 53,876	\$ 168	\$(1,138)
<u>City Manager</u>	\$ 264,920	\$ 243,921	\$ 495	\$ 20,504
<u>City Clerk</u>				
Office of The City Clerk	\$ 92,865	\$ 103,002	\$ 59	\$(10,196)
Municipal Elections	94,010	82,101		11,909
Total	<u>\$ 186,875</u>	<u>\$ 185,103</u>	<u>\$ 59</u>	<u>\$ 1,713</u>
<u>Human Resources</u>				
Office of Assistant City Manager	\$ 47,035	\$ 26,703	\$ -0-	\$ 20,332
Office of the Director	46,425	39,540		6,885
Total	<u>\$ 93,460</u>	<u>\$ 66,243</u>	<u>\$ -0-</u>	<u>\$ 27,217</u>
<u>Human Resources-Special Services</u>				
Office of the Director	\$ 50,995	\$ 33,778	\$ -0-	\$ 17,217
Human Relations	35,290	29,118		6,172
Senior Citizens Services	49,241	45,622		3,619
Consumer Services	38,670	33,115	15	5,540
Total	<u>\$ 174,196</u>	<u>\$ 141,633</u>	<u>\$ 15</u>	<u>\$ 32,548</u>
<u>Human Resources-S.A. Metropolitan</u>				
<u>Health District</u>				
Administration	\$ 156,815	\$ 161,123	\$ 32	\$(4,340)
Welfare	322,905	329,721		(6,816)
Statistical Services	114,545	122,851	136	(8,442)
Veterinary Services	655,465	614,320	2,574	38,571
Environmental Health	895,685	903,449	1,118	(8,882)
Nursing Services	827,478	755,123	1,196	71,159
Communicable Disease Control	433,195	390,098	1,828	41,269
Dental Health	112,132	106,700	1,035	4,397
Health Education	40,100	37,323	80	2,697
Laboratory	169,449	164,585	209	4,655
Total	<u>\$ 3,727,769</u>	<u>\$ 3,585,293</u>	<u>\$ 8,208</u>	<u>\$ 134,268</u>
<u>Legal</u>				
Office of the City Attorney	\$ 323,781	\$ 332,396	\$ 244	\$(8,859)
Delinquent Tax	151,430	142,336		9,094
Total	<u>\$ 475,211</u>	<u>\$ 474,732</u>	<u>\$ 244</u>	<u>\$ 235</u>
<u>Management and Planning</u>				
Office of Assistant City Manager	\$ 42,725	\$ 40,702	\$ -0-	\$ 2,023
<u>Finance</u>				
Administration	\$ 87,602	\$ 95,453	\$ -0-	\$(7,851)
Fiscal Planning and Control	235,991	228,861	544	6,586
General Accounting	337,415	304,155	2,426	30,834
Property Records and Insurance Mgmt.	65,033	64,388	635	10
Tax Assessing	651,450	642,451	2,721	6,278
Treasury	475,452	477,214	22	(1,784)
Total	<u>\$ 1,852,943</u>	<u>\$ 1,812,522</u>	<u>\$ 6,348</u>	<u>\$ 34,073</u>

(Cont'd Opposite Page)

GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FISCAL YEAR ENDED JULY 31, 1973
(Cont'd)

<u>PARTICULARS</u>	<u>TOTAL</u> <u>AUTHORIZATIONS</u>	<u>EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>UNENCUMBERED</u> <u>BALANCE</u> <u>(DEFICIENCY)</u>
<u>Personnel</u>				
Office of the Director	\$ 303,074	\$ 343,069	\$ 1,329	\$(41,324)
Training	248,430	245,477		2,953
Investigation	21,980	18,228		3,752
Safety	42,880	39,169		3,711
Total	<u>\$ 616,364</u>	<u>\$ 645,943</u>	<u>\$ 1,329</u>	<u>\$(30,908)</u>
<u>Planning</u>				
Office of the Director	\$ 66,120	\$ 70,591	\$ -0-	\$(4,471)
Comprehensive Planning	309,909	259,210	11,689	39,010
Planning Administration	250,219	265,587	815	(16,183)
Total	<u>\$ 626,248</u>	<u>\$ 595,388</u>	<u>\$ 12,504</u>	<u>\$ 18,356</u>
<u>Purchasing and Central Supply</u>	<u>\$ 125,330</u>	<u>\$ 124,725</u>	<u>\$ 883</u>	<u>\$(278)</u>
<u>Land</u>	<u>\$ 112,660</u>	<u>\$ 107,230</u>	<u>\$ -0-</u>	<u>\$ 5,430</u>
<u>Public Safety</u>				
Office of Assistant City Manager	\$ 69,364	\$ 67,748	\$ 107	\$ 1,509
<u>Public Safety-Municipal Court</u>	<u>\$ 670,096</u>	<u>\$ 620,563</u>	<u>\$ 11,307</u>	<u>\$ 38,226</u>
<u>Public Safety-Civil Defense</u>				
Civil Defense	\$ 88,995	\$ 86,411	\$ -0-	\$ 2,584
Sirens	750	602		148
Total	<u>\$ 89,745</u>	<u>\$ 87,013</u>	<u>\$ -0-</u>	<u>\$ 2,732</u>
<u>Public Safety-Police</u>				
Administration	\$ 1,097,851	\$ 1,269,893	\$ 163	\$(172,205)
Investigation	1,947,370	2,128,211	2,239	(183,080)
Services	2,106,990	2,125,803	9,127	(27,940)
Uniform Patrol	7,140,885	6,891,575	1,250	248,060
Traffic	1,989,286	2,051,325	169	(62,208)
Total	<u>\$ 14,282,382</u>	<u>\$ 14,466,807</u>	<u>\$ 12,948</u>	<u>\$(197,373)</u>
<u>Public Safety-Fire</u>				
Office of the Chief	\$ 142,335	\$ 182,911	\$ -0-	\$(40,576)
Fire Prevention	293,019	287,771	56	5,192
Services	532,660	486,801	3,903	41,956
Fire Fighting	8,119,718	7,969,667	79,551	70,500
Total	<u>\$ 9,087,732</u>	<u>\$ 8,927,150</u>	<u>\$ 83,510</u>	<u>\$ 77,072</u>
<u>Public Services and Facilities</u>				
Office of Assistant City Manager	\$ 59,195	\$ 35,738	\$ -0-	\$ 23,457

(Cont'd Next Page)

GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FISCAL YEAR ENDED JULY 31, 1973
(Cont'd)

<u>PARTICULARS</u>	<u>TOTAL</u> <u>AUTHORIZATIONS</u>	<u>EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>UNENCUMBERED</u> <u>BALANCE</u> <u>(DEFICIENCY)</u>
<u>Public Works</u>				
Office of the Director	\$ 112,340	\$ 89,111	\$ 50	\$ 23,179
Engineering	704,007	709,595	375	(5,963)
Streets	4,681,280	4,450,075	3,290	227,915
Drainage	1,552,163	1,532,159	6,005	13,999
Garbage	5,331,284	5,489,284	20,649	(178,649)
Building Maintenance	1,015,592	966,984	19,632	28,976
Total	<u>\$ 13,396,666</u>	<u>\$ 13,237,208</u>	<u>\$ 50,001</u>	<u>\$ 109,457</u>
<u>Traffic and Transportation</u>				
Administration	\$ 61,040	\$ 61,430	\$ -0-	\$(390)
Planning	130,505	123,523	1,278	5,704
Signs and Markings	509,557	505,705	8,995	(5,143)
Signals	380,529	362,007	11,512	7,010
Federal Grants	32,505	31,903		602
Total	<u>\$ 1,114,136</u>	<u>\$ 1,084,568</u>	<u>\$ 21,785</u>	<u>\$ 7,783</u>
<u>Building & Planning Administration</u>				
Administration	\$ 112,370	\$ 118,209	\$ 1,930	\$(7,769)
Building Inspection	161,095	159,421	77	1,597
Heating and Air Conditioning	47,960	45,196		2,764
Electrical Inspection	132,310	131,004		1,306
Plumbing Inspection	91,615	92,768		(1,153)
Sidewalk and Trench	85,535	82,805		2,730
Minimum Housing	122,365	119,717		2,648
House Numbering and Permits	86,630	84,507		2,123
Total	<u>\$ 839,880</u>	<u>\$ 833,627</u>	<u>\$ 2,007</u>	<u>\$ 4,246</u>
<u>Parks and Recreation</u>				
Administration	\$ 384,076	\$ 396,714	\$ -0-	\$(12,638)
Park Maintenance	1,855,768	1,835,917	26,567	(6,716)
Services and Analysis	898,535	872,713	2,021	23,801
Recreation	1,179,178	1,088,834	1,659	88,685
Total	<u>\$ 4,317,557</u>	<u>\$ 4,194,178</u>	<u>\$ 30,247</u>	<u>\$ 93,132</u>
<u>Convention Facilities</u>				
Convention Center	\$ 812,833	\$ 787,343	\$ 8,208	\$ 17,282
Municipal Auditorium	179,438	179,654	914	(1,130)
Total	<u>\$ 992,271</u>	<u>\$ 966,997</u>	<u>\$ 9,122</u>	<u>\$ 16,152</u>
<u>HemisFair Plaza</u>				
HemisFair Plaza	\$ 736,102	\$ 727,187	\$ 3,254	\$ 5,661
Tower	350,527	296,790	156	53,581
Total	<u>\$ 1,086,629</u>	<u>\$ 1,023,977</u>	<u>\$ 3,410</u>	<u>\$ 59,242</u>
<u>Market and Parking</u>				
Office of the Director	\$ 46,765	\$ 46,143	\$ -0-	\$ 622
Public Markets	53,450	52,583		867
Total	<u>\$ 100,215</u>	<u>\$ 98,726</u>	<u>\$ -0-</u>	<u>\$ 1,489</u>

(Cont'd Opposite Page)

GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FISCAL YEAR ENDED JULY 31, 1973
(Cont'd)

<u>PARTICULARS</u>	<u>TOTAL</u> <u>AUTHORIZATIONS</u>	<u>EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>UNENCUMBERED</u> <u>BALANCE</u> <u>(DEFICIENCY)</u>
<u>Library</u>				
Office of the Director	\$ 62,965	\$ 63,799	\$ -0-	\$(834)
Research and Circulation	1,334,540	1,276,429	6,987	51,124
General Maintenance	224,961	212,159	2,658	10,144
Total	<u>\$ 1,622,466</u>	<u>\$ 1,552,387</u>	<u>\$ 9,645</u>	<u>\$ 60,434</u>
<u>Total Departmental</u>	<u>\$ 56,079,941</u>	<u>\$ 55,273,998</u>	<u>\$ 264,342</u>	<u>\$ 541,601</u>
<u>Other Appropriations-Non-departmental</u>				
Public Reports	\$ 66,920	\$ 56,410	\$ -0-	\$ 10,510
Miscellaneous Charges	7,300	10,096		(2,796)
Adjustments, Claims & Settlements	45,066	42,847		2,219
Professional Fees and Services	57,222	23,192	30,550	3,480
Insurance	4,960	4,886		74
Interest on Bank Loans	175,000	158,019		16,981
Police and Firemen's Pension Fund	9,052	18		9,034
Street Lighting Energy Charges	1,550,000	1,546,032		3,968
Water Charges	319,000	318,330		670
Traffic Signal Lights Power	138,000	123,856		14,144
Fiscal Agency Charges	5,000	7,924		(2,924)
City Sales Tax Collection Expenses	258,500	258,470		30
San Antonio Zoological Society	318,850	318,850		-0-
Bexar County Hospital	625	389		236
Street Light Installation	506,788	494,535	1,008	11,245
Tourist Information Center	24,000	24,000		-0-
Wrecker Service Contract	136,000	133,633		2,367
Residential Garbage Collection Expense	161,640	161,640		-0-
S. A. Chamber of Commerce - Civic Advertising	201,000	199,977		1,023
S. A. Museum Association, Inc. - Witte Museum	300,000	300,000		-0-
S. A. Ambulance, Inc.	100,000	101,712		(1,712)
Bicentennial Committee	35,250	35,250		-0-
Alamo Area Council of Governments	22,435	22,434		1
TMRS Endowments	-0-	600		(600)
Total	<u>\$ 4,442,608</u>	<u>\$ 4,343,100</u>	<u>\$ 31,558</u>	<u>\$ 67,950</u>
<u>Contributions to Other Funds</u>				
Self Insurance Reserve Fund	\$ 150,000	\$ 150,000	\$ -0-	\$ -0-
International Airport Administration Fund	734,755	734,755		-0-
Mentally Handicapped Recreation Fund	18,505	14,233		4,272
Policemen & Firemen's Pension Fund	540,000	557,398		(17,398)
Intergovernmental Services Fund	75,710	75,710		-0-
Criminal Justice Council Funds	39,117	39,117		-0-

(Cont'd Next Page)

GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FISCAL YEAR ENDED JULY 31, 1973
(Cont'd)

<u>PARTICULARS</u>	<u>TOTAL</u> <u>AUTHORIZATIONS</u>	<u>EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>UNENCUMBERED</u> <u>BALANCE</u> <u>(DEFICIENCY)</u>
<u>Contributions to Other Funds (cont'd)</u>				
Police Helicopter Fund	\$ 5,139	\$ 5,139	\$ -0-	\$ -0-
Economic Development Planning Service Project	17,054	17,054		-0-
Summer Youth Transportation Project	4,857	4,857		-0-
Summer Recreation Program	5,367	5,367		-0-
Total	<u>\$ 1,590,504</u>	<u>\$ 1,603,630</u>	<u>\$ -0-</u>	<u>\$ (13,126)</u>
<u>Contingencies</u>				
Operating	\$ 6,267	\$ -0-	\$ -0-	\$ 6,267
Transfer to Tower Debt Service	213,355	266,470		(53,115)
Total	<u>\$ 219,622</u>	<u>\$ 266,470</u>	<u>\$ -0-</u>	<u>\$ (46,848)</u>
<u>Special Projects</u>				
Tax Revaluation Program	\$ 34,500	\$ 23,400	\$ 11,100	\$ -0-
Industrial Engineers Employee Authority Study	120,290	120,146	-0-	144
Municipal Information Study	3,750			3,750
School Sidewalk Construction Program	184,650	88,974		95,676
Solid Waste Demolition Grant	18,734			18,734
Bergs-Mill Ashley Road Relocation	12,000			12,000
San Antonio River Tainter Gate Project	13,012	12,057		955
Remodeling of the Vogel Belt Building Complex	26,725	15,750		10,975
Eastside Health Clinic	145,018	136,700	1,059	7,259
Alcoholic Treatment Center	129,170	125,000		4,170
Land Purchases for City Improvements	232,705	232,705		-0-
Ornamental Horticulturist Program	6,825	6,825		-0-
Summer Youth Program	5,948	4,410		1,538
Martinez Creek Beautification	9,284	9,284		-0-
Urban Renewal Land Purchases-Other	193,790	114,941		78,849
Convention Center Improvements	183,008	169,261	4,207	9,540
College Work Study Program-1972	71,955	31,502		40,453
HemisFair Plaza Improvements	204,040	62,759	4,426	136,855
Public Improvements	8,857			8,857
Lease of Office Space	22,781	18,377		4,404
Victoria Yards Floor Slab	49,866	49,866		-0-
Rosa Verde-Urban Renewal Project	33,820			33,820
Total	<u>\$ 1,710,728</u>	<u>\$ 1,221,957</u>	<u>\$ 20,792</u>	<u>\$ 467,979</u>
<u>Total Other Appropriations</u>	<u>\$ 7,963,462</u>	<u>\$ 7,435,157</u>	<u>\$ 52,350</u>	<u>\$ 475,955</u>
<u>Total Expenditures and Encumbrances</u>	<u>\$ 64,043,403</u>	<u>\$ 62,709,155</u>	<u>\$ 316,692</u>	<u>\$ 1,017,556</u>

See notes to Financial Statements on Pages 2,3,4, and 5.

**SPECIAL
REVENUE
FUNDS**

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JULY 31, 1973

<u>ASSETS</u>	<u>TOTAL</u>	<u>PARKING METER FUND</u>	<u>CONVENTION AND VISITORS' BUREAU FUND</u>
Cash in Bank	\$ 59,485	\$ 13,882	\$ 45,603
Advance Security Deposits for Social Security			
Payroll Taxes	390		390
Accounts Receivable - Other	241		241
Due from Other Funds	42	42	
Accrued Revenues	<u>97,800</u>		<u>97,800</u>
 Total Assets	 <u>\$ 157,958</u>	 <u>\$ 13,924</u>	 <u>\$ 144,034</u>
 <u>LIABILITIES</u>			
Vouchers Payable	\$ 608	\$ -0-	\$ 608
Due to Other Funds	123,055	13,924	109,131
Accrued Payroll	5,363		5,363
Accounts Payable - Other	<u>25,897</u>		<u>25,897</u>
 Total Liabilities	 <u>\$ 154,923</u>	 <u>\$ 13,924</u>	 <u>\$ 140,999</u>
 <u>RESERVES</u>			
Reserve for Encumbrances	<u>\$ 2,819</u>	<u>\$ -0-</u>	<u>\$ 2,819</u>
 <u>FUND BALANCE</u>			
Fund Balance, Unappropriated	<u>\$ 216</u>	<u>\$ -0-</u>	<u>\$ 216</u>
 Total Liabilities, Reserves and Fund Balance	 <u>\$ 157,958</u>	 <u>\$ 13,924</u>	 <u>\$ 144,034</u>

See notes to Financial Statements on Pages 2,3,4,and 5.

- 28 -

SPECIAL REVENUE FUNDS
PARKING METER FUND
ANALYSIS OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

Fund Balance, August 1, 1972 \$ -0-

Additions

Excess of Revenues Over Expenditures (Page 29)

Revenues:

Parking Meter Collections \$232,248

Expenditures:

Transfers to Firemen & Policemen's Pension Fund 232,248

Total Additions -0-

Total Fund Balance and Additions \$ -0-

Deductions

None

-0-

Total Deductions

\$ -0-

Fund Balance, July 31, 1973 \$ -0-

FUND RESOURCES

Cash in Bank \$ 13,882

Due from Other Funds:

General Fund 42

Due to Other Funds:

Firemen & Policemen's Pension Fund (13,924)

Fund Balance \$ -0-

See notes to Financial Statements on Pages 2,3,4,and 5.

SPECIAL REVENUE FUNDS
PARKING METER FUND
STATEMENT OF REVENUES - ACTUAL AND BUDGET
FISCAL YEAR ENDED JULY 31, 1973

<u>PARTICULARS</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL OVER (UNDER) BUDGET</u>
<u>Street Permits</u>			
Parking Meter Collections	\$ 249,500	\$ 232,248	\$(17,252)
<u>Total Revenues</u>	<u>\$ 249,500</u>	<u>\$ 232,248</u>	<u>\$(17,252)</u>

STATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONS
FISCAL YEAR ENDED JULY 31, 1973

<u>PARTICULARS</u>	<u>TOTAL AUTHORIZATIONS</u>	<u>ACTUAL</u>	<u>UNENCUMBERED BALANCE (DEFICIENCY)</u>
<u>Contributions to Other Funds</u>			
Firemen and Policemen's Pension Fund	\$ 249,500	\$ 232,248	\$ 17,252
<u>Total</u>	<u>\$ 249,500</u>	<u>\$ 232,248</u>	<u>\$ 17,252</u>

See notes to Financial Statements on Pages 2,3,4, and 5.

- 30 -

SPECIAL REVENUE FUNDS
CONVENTION AND VISITORS' BUREAU FUND
ANALYSIS OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

<u>Fund Balance, August 1, 1972</u>		\$ 964
 <u>Additions</u>		
Excess of Revenues over Expenditures:		
Revenues (Page 31)	\$ 596,693	
Expenditures (Page 31)	<u>595,578</u>	
Total		1,115
Reserve for Encumbrances, August 1, 1972		<u>956</u>
Total Additions		<u>\$ 2,071</u>
 <u>Total Fund Balance and Additions</u>		
		\$ 3,035
 <u>Deductions</u>		
Reserve for Encumbrances, July 31, 1973		<u>2,819</u>
 <u>Fund Balance, July 31, 1973</u>		
		<u>\$ 216</u>

FUND RESOURCES

Cash in Bank		\$ 45,603
Advance Social Security Deposits for		
Social Security Payroll Taxes	390	
Accounts Receivable - Other	241	
Accrued Revenue	97,800	
Vouchers Payable	(608)	
Due to Other Funds:		
General Fund	(105,257)	
Intergovernmental Service Fund	(2,374)	
International Promotional Fund	(1,500)	
Accrued Payroll	(5,363)	
Accounts Payable - Other	(25,897)	
Reserve for Encumbrances	<u>(2,819)</u>	
 Fund Balance		 <u>\$ 216</u>

See notes to Financial Statements on Pages 2,3,4,and 5.

SPECIAL REVENUE FUNDS
CONVENTION AND VISITORS' BUREAU FUND
STATEMENT OF REVENUES - ACTUAL AND BUDGET
FISCAL YEAR ENDED JULY 31, 1973

<u>PARTICULARS</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL OVER (UNDER) BUDGET</u>
<u>Taxes</u>			
Hotel-Motel Occupancy Tax	\$ 579,557	\$ 594,956	\$ 15,399
<u>Other</u>			
Recovery of Expenditures - Other	1,000	1,710	710
Miscellaneous	-0-	27	27
<u>Total Revenue</u>	<u>\$ 580,557</u>	<u>\$ 596,693</u>	<u>\$ 16,136</u>

STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FISCAL YEAR ENDED JULY 31, 1973

<u>PARTICULARS</u>	<u>TOTAL AUTHORIZATIONS</u>	<u>EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>UNENCUMBERED BALANCE (DEFICIENCY)</u>
<u>Conventions</u>				
Personal Services	\$ 143,405	\$ 149,149	\$ -0-	\$(5,744)
Contractual Services	204,205	216,760	766	(13,321)
Commodities	19,722	17,972	1,666	84
Fixed Charges	10,760	13,241		(2,481)
Capital Outlay	8,500	3,967		4,533
Total Conventions	<u>\$ 386,592</u>	<u>\$ 401,089</u>	<u>\$ 2,432</u>	<u>\$(16,929)</u>
<u>Visitors</u>				
Personal Services	\$ 45,111	\$ 45,414	\$ -0-	\$(303)
Contractual Services	129,675	131,149		(1,474)
Commodities	3,394	1,955	387	1,052
Fixed Charges	13,410	14,233		(823)
Capital Outlay	2,520	1,738		782
Total Visitors	<u>\$ 194,110</u>	<u>\$ 194,489</u>	<u>\$ 387</u>	<u>\$(766)</u>
<u>Total</u>	<u>\$ 580,702</u>	<u>\$ 595,578</u>	<u>\$ 2,819</u>	<u>\$(17,695)</u>

See notes to Financial Statements on Pages 2,3,4,and 5.

**GENERAL OBLIGATION
DEBT SERVICE
FUNDS**

GENERAL OBLIGATION DEBT SERVICE FUNDSBALANCE SHEETJULY 31, 1973ASSETS

Cash in Bank	\$10,860,697	
Cash with Fiscal Agent	53,089	
Interest Receivable on Time Deposits	27,242	
Due from Other Funds	2,119,105	
Delinquent Taxes Receivable (Page 11)	981,888	
Judgements Receivable (Page 12)	<u>91,585</u>	
 Total Assets		<u>\$14,133,606</u>

LIABILITIES AND RESERVES

Matured Bonds Payable	\$ 25,000	
Matured Coupons Payable	<u>28,089</u>	
 Total Liabilities		\$ 53,089
 Reserve for Retirement of Funded Debt (Page 33)	\$13,007,044	
Reserve for Delinquent Taxes Receivable	981,888	
Reserve for Judgements Receivable	<u>91,585</u>	
 Total Reserves		<u>14,080,517</u>
 Total Liabilities and Reserves		<u>\$14,133,606</u>

See notes to Financial Statements on Pages 2,3,4,and 5.

- 33 -

GENERAL OBLIGATION DEBT SERVICE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

Fund Balance, August 1, 1972 \$11,513,707

Additions

Revenues

Current Property Taxes	\$ 7,663,079
Delinquent Property Taxes	611,274
Judgements Collected	6,858
Contributions from Municipally-Owned Agencies	28,181
Interest on Time Deposits	350,660
Contributions from General Fund for Tower Bonds	266,470
Contributions from Sewer Revenue Fund	<u>41,950</u>

Total Additions 8,968,472

Total Fund Balance and Additions \$20,482,179

Deductions

Expenditures

Bond Principal	\$ 4,524,000
Bond Interest	<u>2,951,135</u>

Total Deductions \$ 7,475,135

Fund Balance, July 31, 1973 \$13,007,044

FUND RESOURCES

Cash in Bank	\$10,860,697
Interest Receivable on Time Deposits	27,242
Due from Other Funds:	
General Fund	266,470
Tax Clearance Account	<u>1,852,635</u>
Fund Balance	<u>\$13,007,044</u>

See notes to Financial Statements on Pages 2,3,4,and 5.

GENERAL OBLIGATION DEBT SERVICE FUNDS
STATEMENT OF FUND BALANCES COMPARED TO REQUIREMENTS
JULY 31, 1973

	FUND BALANCE	REQUIREMENTS FOR 1973-74		
		TOTAL REQUIREMENTS	PRINCIPAL	INTEREST
<u>General Bond Issues</u>				
1956	\$ 388,675	\$ 270,625	\$ 250,000	\$ 20,625
1956-A	407,199	283,750	250,000	33,750
1957	166,533	115,750	100,000	15,750
1958	405,878	283,125	250,000	33,125
1959	973,392	678,000	565,000	113,000
1960	661,078	461,104	368,000	93,104
1961	347,183	241,995	195,000	46,995
1962	715,122	498,420	390,000	108,420
1963	335,825	234,025	185,000	49,025
1964	461,555	321,775	240,000	81,775
1964-Park	80,649	53,840	40,000	13,840
1965	1,674,034	1,168,084	835,000	333,084
1966	674,145	470,462	305,000	165,462
1967-Tower	363,696	430,505	280,000	150,505
1967-A	560,454	391,250	250,000	141,250
1971	2,138,258	1,356,560	760,000	596,560
1972	1,256,188	719,175	-0-	719,175
<u>Water Improvement Districts</u>				
<u>(Assumed)</u>				
1958-#11	27,039	20,950	9,000	11,950
1960 (Northwest)	37,975	26,100	12,000	14,100
1966 (Northwest)	3,985	2,375	-0-	2,375
1959 (Lackland)	54,071	31,500	12,000	19,500
1960 (Lackland)	70,186	38,900	14,000	24,900
1962 (Lackland)	84,731	49,375	15,000	34,375
1960 (Oak Hills)	27,120	15,800	12,000	3,800
<u>Reserve for Anticipated Bond</u>				
<u>Sale</u>	1,092,073	-0-	-0-	-0-
 Total	 <u>\$13,007,044</u>	 <u>\$ 8,163,445</u>	 <u>\$ 5,337,000</u>	 <u>\$ 2,826,445</u>

**CAPITAL
PROJECTS
FUNDS**

CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JULY 31, 1973

	<u>ASSETS</u>			
	<u>RECEIVABLES</u>			<u>OTHER ASSETS</u>
	<u>CASH</u>	<u>OTHER (1)</u>	<u>INTEREST ON TIME DEPOSITS</u>	
<u>North Expressway Bonds, 1961</u>	\$ 33,074	\$ 6,373	\$ -0-	\$ -0-
<u>General Obligation Bonds,</u> <u>Series 1964</u>				
Street Improvement Bonds	23,091			
Drainage Improvement Bonds	815,402		1,633	
Park Improvement Bonds	135,663		271	
<u>General Obligation Bonds,</u> <u>Series 1970</u>				
Drainage Improvement Bonds	5,730,256	317,466	19,638	
Street Improvement Bonds	5,646,889		19,352	
Sanitary Sewer Improvement Bonds	3,389,370		11,615	
Public Hygiene Bonds	1,143,389		3,918	
Library Improvement Bonds	56,801		194	
Fire Fighting Facilities Bonds	1,531,949		5,250	
Police Facilities Bonds	444,892	4,000	1,525	
Northwest Service Center Bonds	298,945		1,024	
Highway Land and Right-of-Way Bonds	249,311		854	
Parks Improvement Bonds	1,563,830	704,694	5,341	317,466
Farmers' Market Improvement Bonds	990,463	-0-	3,394	-0-
 Total	 <u>\$22,053,325</u>	 <u>\$ 1,032,533</u>	 <u>\$ 74,009</u>	 <u>\$ 317,466</u>

Note: (1) Includes Due from Other Funds in amount of \$1,026,160.

See notes to Financial Statements on Pages 2,3,4,and 5.

CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JULY 31, 1973

<u>TOTAL</u> <u>ASSETS</u>	<u>LIABILITIES</u>		<u>RESERVES</u> <u>FOR</u> <u>ENCUMBRANCES</u>	<u>FUND</u> <u>BALANCES</u> <u>UNAPPROPRIATED</u>	<u>TOTAL</u> <u>LIABILITIES,</u> <u>RESERVES AND</u> <u>FUND BALANCES</u>
	<u>ACCOUNTS AND</u> <u>VOUCHERS</u>	<u>DUE TO</u> <u>OTHER FUNDS</u>			
\$ 39,447	\$ -0-	\$ -0-	\$ 23,425	\$ 16,022	\$ 39,447
23,091				23,091	23,091
817,035				817,035	817,035
135,934			51,785	84,149	135,934
6,067,360		527,924	1,753,147	3,786,289	6,067,360
5,666,241	6,900		849,720	4,809,621	5,666,241
3,400,985		306,367	43,547	3,051,071	3,400,985
1,147,307			82,539	1,064,768	1,147,307
56,995			11,270	45,725	56,995
1,537,199			620,936	916,263	1,537,199
450,417		16,620	293,597	140,200	450,417
299,969			23,939	276,030	299,969
250,165				250,165	250,165
2,591,331	7,128	2,003,361	517,968	62,874	2,591,331
993,857	-0-	-0-	29,896	963,961	993,857
<u>\$23,477,333</u>	<u>\$ 14,028</u>	<u>\$ 2,854,272</u>	<u>\$ 4,301,769</u>	<u>\$16,307,264</u>	<u>\$23,477,333</u>

CAPITAL PROJECTS FUNDS
COMBINING SUMMARY OF CHANGES IN UNAPPROPRIATED FUND BALANCE - ALL FUNDS
FISCAL YEAR ENDED JULY 31, 1973

	UNAPPROPRIATED FUND BALANCES <u>8-1-72</u>	ADDITIONS	
		<u>PRIOR YEAR ENCUMBRANCES</u>	<u>REVENUES</u>
<u>General Improvement Bonds, Series 1961</u>			
North Expressway Bonds	\$ 13,659	\$ 17,052	\$ 6,952
<u>General Obligation Bonds, Series 1964</u>			
Street Improvement Bonds	19,073	-0-	4,018
Drainage Improvement Bonds	798,037		18,998
Park Improvement Bonds	51,279	61,182	28,919
<u>General Obligation Bonds, Series 1970</u>			
Drainage Improvement Bonds	5,299,828	452,558	244,598
Street Improvement Bonds	7,252,876	335,913	282,812
Sanitary Sewer Improvement Bonds	3,282,019	749,716	149,916
Public Hygiene Bonds	1,030,508	84,782	47,685
Library Improvement Bonds	62,201	132,300	4,406
Fire Fighting Facilities Bonds	1,476,901	493,120	71,452
Police Facilities Bonds	1,179,622	1,588	35,778
Northwest Service Center Bonds	332,219	36,289	14,073
Highway Land and Right-of-Way Bonds	295,040		66,276
Parks Improvement Bonds	948,601	1,949,361	446,042
Farmers' Market Improvement Bonds	<u>922,415</u>	<u>48,881</u>	<u>41,546</u>
Total	<u>\$22,964,278</u>	<u>\$ 4,362,742</u>	<u>\$ 1,463,471</u>

See notes to Financial Statements on Pages 2,3,4,and 5.

CAPITAL PROJECTS FUNDS
COMBINING SUMMARY OF CHANGES IN UNAPPROPRIATED FUND BALANCE - ALL FUNDS
FISCAL YEAR ENDED JULY 31, 1973

TOTAL FUND BALANCES AND ADDITIONS	<u>DEDUCTIONS</u>		UNAPPROPRIATED FUND BALANCES <u>7-31-73</u>
	<u>YEAR END ENCUMBRANCES</u>	<u>EXPENDITURES</u>	
\$ 37,663	\$ 17,052	\$ 4,589	\$ 16,022
23,091	-0-	-0-	23,091
817,035			817,035
141,380	51,785	5,446	84,149
5,996,984	1,753,147	457,548	3,786,289
7,871,601	856,621	2,205,359	4,809,621
4,181,651	349,914	780,666	3,051,071
1,162,975	82,540	15,667	1,064,768
198,907	11,270	141,912	45,725
2,041,473	620,936	504,274	916,263
1,216,988	293,596	783,192	140,200
382,581	23,939	82,612	276,030
361,316		111,151	250,165
3,344,004	1,991,049	1,290,081	62,874
<u>1,012,842</u>	<u>29,896</u>	<u>18,985</u>	<u>963,961</u>
<u>\$28,790,491</u>	<u>\$ 6,081,745</u>	<u>\$ 6,401,482</u>	<u>\$16,307,264</u>

CAPITAL PROJECTS FUNDS
NORTH EXPRESSWAY BONDS
ANALYSIS OF REVENUES, EXPENDITURES AND ENCUMBRANCES
FROM INCEPTION THROUGH JULY 31, 1973

	<u>PRIOR</u> <u>YEARS</u>	<u>CURRENT</u> <u>YEAR</u>	<u>TOTAL</u>
Bonds Authorized January 10, 1961	\$3,500,000	\$ -0-	\$3,500,000
Bonds Unissued	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
 <u>Revenues</u>			
Bonds Sold	\$3,500,000	\$ -0-	\$3,500,000
Other:			
Interest on Time Deposits	428,402	-0-	428,402
Recovery of Expenditures	1,595	-0-	1,595
Contributions from Other Governmental Agencies	3,908,541	6,952	3,915,493
Contributions from Other Funds	300,000	-0-	300,000
Transfer from Highway 90 West Bonds	<u>48,694</u>	<u>-0-</u>	<u>48,694</u>
Total Revenues	<u>\$8,187,232</u>	<u>\$ 6,952</u>	<u>\$8,194,184</u>
 <u>Expenditures</u>			
Cost of Bond Sale	\$ 5,566	\$ -0-	\$ 5,566
Engineering Contracts	34,230	-0-	34,230
Contractual Services	52,688	1,032	53,720
Land Purchased	7,306,246	-0-	7,306,246
Transfer to General Fund	234,624	3,557	238,181
Miscellaneous Overhead Expense	87,685	-0-	87,685
Construction Contracts	<u>435,482</u>	<u>-0-</u>	<u>435,482</u>
Total Expenditures	<u>\$8,156,521</u>	<u>\$ 4,589</u>	<u>\$8,161,110</u>
<u>Excess of Revenues over Expenditures</u>			\$ 33,074
<u>Reserve for Encumbrances</u>			<u>17,052</u>
<u>Unappropriated Fund Balance, July 31, 1973</u>			<u>\$ 16,022</u>

FUND RESOURCES

Cash in Bank	\$ 33,074
Due from Other Governmental Agencies	6,373
Reserve for Encumbrances - Contract Payable	(16,127)
Reserve for Contingencies	(925)
Reserve for Due from Other Governmental Agencies	<u>(6,373)</u>
Total	<u>\$ 16,022</u>

See notes to Financial Statements on Pages 2,3,4, and 5.

CAPITAL PROJECTS FUNDS
STREET IMPROVEMENT BONDS, 1964
ANALYSIS OF REVENUES, EXPENDITURES AND ENCUMBRANCES
FROM INCEPTION THROUGH JULY 31, 1973

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTAL</u>
Bonds Authorized, January 28, 1964	\$6,800,000	\$ -0-	\$6,800,000
Bonds Unissued	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>Revenues</u>			
Bonds Sold	\$6,800,000	\$ -0-	\$6,800,000
Other:			
Interest on Time Deposits	415,670	-0-	415,670
Certificates of Special Assessments	700		700
Interest on Certificates of Special Assessments	210		210
Contributions from Other Governmental Agencies	17,742		17,742
Transfer from Street Right-of-Way Purchased Bonds, Series 1957	150,160		150,160
Transfer from Street Participation Bonds, Series 1957	5,935		5,935
Recovery of Expenditures	16,944	4,018	20,962
Sale of Buildings	10,707		10,707
Contributions from Other City Funds	<u>115,000</u>		<u>115,000</u>
Total Revenues	<u>\$7,533,068</u>	<u>\$ 4,018</u>	<u>\$7,537,086</u>
<u>Expenditures</u>			
Cost of Bond Sale	\$ 12,636	\$ -0-	\$ 12,636
Contributions to Other City Funds	575,635		575,635
Contractual Services	97,769		97,769
Land Purchased	1,684,070		1,684,070
Engineering Contracts	192,413		192,413
Miscellaneous Overhead Expenses	204,325		204,325
Urban Renewal Project R-83	16,644		16,644
Construction Contracts	<u>4,730,503</u>		<u>4,730,503</u>
Total Expenditures	<u>\$7,513,995</u>	<u>\$ -0-</u>	<u>\$7,513,995</u>
<u>Excess of Revenues over Expenditures</u>			\$ 23,091
<u>Reserve for Encumbrances</u>			<u>-0-</u>
<u>Unappropriated Fund Balance, July 31, 1973</u>			<u>\$ 23,091</u>

FUND RESOURCES

Cash in Bank	<u>\$ 23,091</u>
Total	<u>\$ 23,091</u>

See notes to Financial Statements on Pages 2,3,4,and 5.

CAPITAL PROJECTS FUNDS
DRAINAGE IMPROVEMENT BONDS, 1964
ANALYSIS OF REVENUES, EXPENDITURES AND ENCUMBRANCES
FROM INCEPTION THROUGH JULY 31, 1973

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTAL</u>
Bonds Authorized, January 28, 1964	\$6,600,000	\$ -0-	\$6,600,000
Bonds Unissued	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>Revenues</u>			
Bonds Sold	\$6,600,000	\$ -0-	\$6,600,000
Other:			
Recovery of Expenditures	9,041		9,041
Interest on Time Deposits	415,739	18,998	434,737
Transfer from Storm Drainage Improvement Bonds, Series 1957	<u>74,595</u>		<u>74,595</u>
Total Revenues	<u>\$7,099,375</u>	<u>\$ 18,998</u>	<u>\$7,118,373</u>
<u>Expenditures</u>			
Cost of Bond Sale	\$ 11,862	\$ -0-	\$ 11,862
Contractual Services	32,423		32,423
Land Purchased	35,575		35,575
Engineering Contracts	233,496		233,496
Transfer to Storm Drainage Improvement Bonds, Series 1957	374,475		374,475
Construction Contracts	5,116,661		5,116,661
Miscellaneous Overhead Expense	178,015		178,015
Urban Renewal Projects	254,726		254,726
Contributions to Other Funds	50,605		50,605
Claims, Settlements and Refunds	<u>13,500</u>	<u>-0-</u>	<u>13,500</u>
Total Expenditures	<u>\$6,301,338</u>	<u>\$ -0-</u>	<u>\$6,301,338</u>
<u>Excess of Revenues over Expenditures</u>			\$ 817,035
<u>Reserve for Encumbrances</u>			<u>-0-</u>
<u>Unappropriated Fund Balance, July 31, 1973</u>			<u>\$ 817,035</u>

FUND RESOURCES

Cash in Bank	\$ 815,402
Interest Receivable on Time Deposits	<u>1,633</u>
Total	<u>\$ 817,035</u>

See notes to Financial Statements on Pages 2,3,4,and 5.

CAPITAL PROJECTS FUNDS
PARKS IMPROVEMENT BONDS, 1964
ANALYSIS OF REVENUES, EXPENDITURES AND ENCUMBRANCES
FROM INCEPTION THROUGH JULY 31, 1973

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTAL</u>
Bonds Authorized, January 28, 1964	\$1,585,000	\$ -0-	\$1,585,000
Bonds Unissued	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>Revenues</u>			
Bonds Sold	\$1,585,000	\$ -0-	\$1,585,000
Other:			
Interest on Time Deposit	106,182	1,734	107,916
Transfer from Park Improvement Bonds, Series 1961	64,978	-0-	64,978
Citizens' Contributions	15,000		15,000
Recovery of Expenditures	10,918	29,685	40,603
Contributions from Other City Funds	164,598	(2,500)	162,098
Contributions from Federal Government	<u>669,842</u>		<u>669,842</u>
Total Revenues	<u>\$2,616,518</u>	<u>\$ 28,919</u>	<u>\$2,645,437</u>
<u>Expenditures</u>			
Cost of Bond Sale	\$ 2,862	\$ -0-	\$ 2,862
Contractual Services	161,958		161,958
Land Purchased	1,099,470		1,099,470
Engineering Contracts	31,123	5,446	36,569
Construction Contracts	939,420		939,420
Architectural Contracts	13,594		13,594
Miscellaneous Overhead Expense	8,525		8,525
Contributions to Urban Renewal Agency of City of San Antonio	48,735		48,735
Contributions to Other City Funds	<u>198,370</u>	<u>-0-</u>	<u>198,370</u>
Total Expenditures	<u>\$2,504,057</u>	<u>\$ 5,446</u>	<u>\$2,509,503</u>
<u>Excess of Revenue over Expenditures</u>			\$ 135,934
<u>Reserve for Encumbrances</u>			<u>51,785</u>
<u>Unappropriated Fund Balance, July 31, 1973</u>			<u>\$ 84,149</u>

FUND RESOURCES

Cash in Bank	\$ 135,663
Interest Receivable on Time Deposits	271
Reserve for Encumbrances - Purchase Orders	<u>(51,785)</u>
Total	<u>\$ 84,149</u>

See notes to Financial Statements on Pages 2,3,4,and 5.

CAPITAL PROJECTS FUNDS
DRAINAGE IMPROVEMENT BONDS, 1970
ANALYSIS OF REVENUES, EXPENDITURES AND ENCUMBRANCES
FROM INCEPTION THROUGH JULY 31, 1973

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTAL</u>
Bonds Authorized, September 26, 1970	\$18,529,000	\$ -0-	\$18,529,000
Bonds Unissued	<u>12,492,000</u>	<u>12,492,000</u>	<u>12,492,000</u>
<u>Revenues</u>			
Bonds Sold	\$ 6,037,000	\$ -0-	\$ 6,037,000
Other:			
Interest on Time Deposits	<u>171,343</u>	<u>244,598</u>	<u>415,941</u>
Total Revenues	<u>\$ 6,208,343</u>	<u>\$ 244,598</u>	<u>\$ 6,452,941</u>
<u>Expenditures</u>			
Contractual Services	\$ 56	\$ 934	\$ 990
Cost of Bond Sale	8,814	-0-	8,814
Purchase of Land	4,605	22,065	26,670
Construction Contracts	-0-	257,632	257,632
Engineering Contracts	107,434	151,703	259,137
Contributions to Other Funds:			
San Antonio River Bend Development	333,282	-0-	333,282
General Fund-Land Division Charges	<u>1,766</u>	<u>25,214</u>	<u>26,980</u>
Total Expenditures	<u>\$ 455,957</u>	<u>\$ 457,548</u>	<u>\$ 913,505</u>
<u>Excess of Revenues Over Expenditures</u>			\$ 5,539,436
<u>Reserve for Encumbrances</u>			<u>1,753,147</u>
<u>Unappropriated Fund Balance, July 31, 1973</u>			<u>\$ 3,786,289</u>

FUND RESOURCES

Cash in Bank	\$ 5,730,256
Interest Receivable on Time Deposits	19,638
Due from Other Funds	317,466
Due to Other Funds	(527,924)
Reserve for Encumbrances:	
Contracts Payable	(1,498,202)
Reserve for Contingencies	<u>(254,945)</u>
Total	<u>\$ 3,786,289</u>

See notes to Financial Statements on Pages 2,3,4,and 5.

CAPITAL PROJECTS FUNDS
STREET IMPROVEMENT BONDS, 1970
ANALYSIS OF REVENUES, EXPENDITURES AND ENCUMBRANCES
FROM INCEPTION THROUGH JULY 31, 1973

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTAL</u>
Bonds Authorized, September, 1970	\$22,981,000	\$ -0-	\$22,981,000
Bonds Unissued	<u>14,994,000</u>	<u>14,994,000</u>	<u>14,994,000</u>
 <u>Revenues</u>			
Bonds Sold	\$ 7,987,000	\$ -0-	\$ 7,987,000
Other:			
Contributions from Other Funds			
Street Improvements, 1964	398,580		398,580
Interest on Time Deposits	<u>198,185</u>	<u>282,812</u>	<u>480,997</u>
Total Revenues	<u>\$ 8,583,765</u>	<u>\$ 282,812</u>	<u>\$ 8,866,577</u>
 <u>Expenditures</u>			
Contractual Services	\$ 694	\$ 7,907	\$ 8,601
Cost of Bond Sale	11,687	-0-	11,687
Purchase of Land	68,250	613,508	681,758
Engineering Contracts	171,945	139,342	311,287
Contributions to State of Texas	680,100	450,285	1,130,385
Contribution to General Fund -			
Land and Engineering Charges	62,300	89,290	151,590
Construction Contracts	<u>-0-</u>	<u>905,027</u>	<u>905,027</u>
Total Expenditures	<u>\$ 994,976</u>	<u>\$ 2,205,359</u>	<u>\$ 3,200,335</u>
<u>Excess of Revenues over Expenditures</u>			\$ 5,666,242
<u>Reserve for Encumbrances</u>			<u>856,621</u>
<u>Unappropriated Fund Balance, July 31, 1973</u>			<u>\$ 4,809,621</u>

FUND RESOURCES

Cash in Bank	\$ 5,646,889
Interest Receivable on Time Deposits	19,352
Accounts Payable	(6,900)
Reserve for Encumbrances-Contracts Payable	(652,905)
Reserve for Contingencies	(160,172)
Reserve for Encumbrances - Purchase Orders	<u>(36,643)</u>
Total	<u>\$ 4,809,621</u>

See notes to Financial Statements on Pages 2,3,4,and 5.

CAPITAL PROJECTS FUNDS
SANITARY SEWER IMPROVEMENT BONDS, 1970
ANALYSIS OF REVENUES, EXPENDITURES, AND ENCUMBRANCES
FROM INCEPTION THROUGH JULY 31, 1973

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTAL</u>
Bonds Authorized, September 26, 1970	\$6,137,000	\$ -0-	\$6,137,000
Bonds Unissued	<u>2,174,000</u>	<u>2,174,000</u>	<u>2,174,000</u>
<u>Revenues</u>			
Bonds Sold	\$3,963,000	\$ -0-	\$3,963,000
Other:			
Interest on Time Deposits	<u>188,825</u>	<u>149,916</u>	<u>338,741</u>
Total Revenues	<u>\$4,151,825</u>	<u>\$ 149,916</u>	<u>\$4,301,741</u>
<u>Expenditures</u>			
Contractual Services	\$ -0-	\$ 1,319	\$ 1,319
Cost of Bond Sale	5,163	-0-	5,163
Purchase of Land	-0-	21,775	21,775
Engineering Contracts	23,353	38,483	61,836
Construction Contracts	90,665	696,514	787,179
Contribution to General Fund - Land and Engineering Charges	909	9,138	10,047
Contributions to Other Funds: San Antonio River Outfall Project	<u>-0-</u>	<u>13,437</u>	<u>13,437</u>
Total Expenditures	<u>\$ 120,090</u>	<u>\$ 780,666</u>	<u>\$ 900,756</u>
<u>Excess of Revenues over Expenditures</u>			\$3,400,985
<u>Reserve for Encumbrances</u>			<u>349,914</u>
<u>Unappropriated Fund Balance, July 31, 1973</u>			<u>\$3,051,071</u>

FUND RESOURCES

Cash in Bank	\$3,389,370
Interest Receivable on Time Deposits	11,615
Due to Other Funds:	
Genizo Park Sanitary Sewer Relief Line	(6,551)
South San Antonio Sanitary Sewer Relief Line	(6,551)
Ft. Sam Houston Sanitary Sewer Relief Line	(6,551)
St. Mary's Sanitary Sewer Relief Line	(6,551)
San Antonio River Outfall Project	(280,163)
Reserve for Encumbrances - Contracts Payable	(34,831)
Reserve for Contingencies	<u>(8,716)</u>
Total	<u>\$3,051,071</u>

See notes to Financial Statements on Pages 2,3,4,and 5.

CAPITAL PROJECTS FUNDS
PUBLIC HYGIENE BONDS, 1970
ANALYSIS OF REVENUES, EXPENDITURES AND ENCUMBRANCES
FROM INCEPTION THROUGH JULY 31, 1973

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTAL</u>
Bonds Authorized, September 26, 1970	\$1,555,000	\$ -0-	\$1,555,000
Bonds Unissued	<u>431,000</u>	<u>431,000</u>	<u>431,000</u>
 <u>Revenues</u>			
Bonds Sold	\$1,124,000	\$ -0-	\$1,124,000
Other:			
Interest on Time Deposits	<u>18,923</u>	<u>47,685</u>	<u>66,608</u>
Total Revenue	<u>\$1,142,923</u>	<u>\$ 47,685</u>	<u>\$1,190,608</u>
 <u>Expenditures</u>			
Contractual Services	\$ -0-	\$ 348	\$ 348
Cost of Bond Sale	1,633	-0-	1,633
Architectural Contracts	-0-	2,242	2,242
Purchase of Land	26,000	13,000	39,000
Contributions to General Fund-			
Land and Engineering Charges	<u>-0-</u>	<u>77</u>	<u>77</u>
Total Expenditures	<u>\$ 27,633</u>	<u>\$ 15,667</u>	<u>\$ 43,300</u>
 <u>Excess of Revenues over Expenditures</u>			 \$1,147,308
 <u>Reserve for Encumbrances</u>			 <u>82,540</u>
 <u>Unappropriated Fund Balance, July 31, 1973</u>			 <u>\$1,064,768</u>

FUND RESOURCES

Cash in Bank	\$1,143,389
Interest Receivable on Time Deposits	3,918
Reserve for Encumbrances - Contracts Payable	(73,167)
Reserve for Contingencies	<u>(9,372)</u>
Total	<u>\$1,064,768</u>

See notes to Financial Statements on Pages 2,3,4,and 5.

CAPITAL PROJECTS FUNDS
LIBRARY IMPROVEMENT BONDS, 1970
ANALYSIS OF REVENUE, EXPENDITURES AND ENCUMBRANCES
FROM INCEPTION THROUGH JULY 31, 1973

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTAL</u>
Bonds Authorized, September 26, 1970	\$ 400,000	\$ -0-	\$ 400,000
Bonds Unissued	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
 <u>Revenues</u>			
Bonds Sold	\$ 400,000	\$ -0-	\$ 400,000
Other:			
Interest on Time Deposits	7,031	4,406	11,437
Transfer from Library Improvement Bonds, Series 1964	<u>13,235</u>	<u> </u>	<u>13,235</u>
Total Revenues	<u>\$ 420,266</u>	<u>\$ 4,406</u>	<u>\$ 424,672</u>
 <u>Expenditures</u>			
Cost of Bond Sale	\$ 589	\$ -0-	\$ 589
Contractual Services	229		229
Land Purchased	15,000		15,000
Construction Contracts	174,049	117,347	291,396
Machinery & Equipment	11,992	20,475	32,467
Architectural Contracts	23,703	3,927	27,630
Contribution to General Fund - Land & Engineering Charges	<u>203</u>	<u>163</u>	<u>366</u>
Total Expenditures	<u>\$ 225,765</u>	<u>\$ 141,912</u>	<u>\$ 367,677</u>
 <u>Excess of Revenues over Expenditures</u>			 \$ 56,995
 <u>Reserve for Encumbrances</u>			 <u>11,270</u>
 <u>Unappropriated Fund Balance, July 31, 1973</u>			 <u>\$ 45,725</u>

FUND RESOURCES

Cash in Bank	\$ 56,801
Interest Receivable on Time Deposits	194
Reserve for Encumbrances - Purchase Orders	<u>(11,270)</u>
Total	<u>\$ 45,725</u>

See notes to Financial Statements on Pages 2,3,4,and 5.

CAPITAL PROJECTS FUNDS
FIRE FIGHTING FACILITIES BONDS, 1970
ANALYSIS OF REVENUES, EXPENDITURES AND ENCUMBRANCES
FROM INCEPTION THROUGH JULY 31, 1973

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTAL</u>
Bonds Authorized, September 26, 1970	\$2,512,000	\$ -0-	\$2,512,000
Bonds Unissued	<u>311,000</u>	<u>311,000</u>	<u>311,000</u>
 <u>Revenues</u>			
Bonds Sold	\$2,201,000	\$ -0-	\$2,201,000
Other:			
Interest on Time Deposits	<u>43,036</u>	<u>71,452</u>	<u>114,488</u>
Total Revenues	<u>\$2,244,036</u>	<u>\$ 71,452</u>	<u>\$2,315,488</u>
 <u>Expenditures</u>			
Contractual Services	\$ 326	\$ 108	\$ 434
Cost of Bond Sale	3,214	-0-	3,214
Land Purchased	22,000	6,500	28,500
Equipment	230,735	149,462	380,197
Architectural Contracts	17,671	64,024	81,695
Construction Contracts	-0-	284,004	284,004
Contributions to General Fund - Land and Engineering Charges	<u>69</u>	<u>176</u>	<u>245</u>
Total Expenditures	<u>\$ 274,015</u>	<u>\$ 504,274</u>	<u>\$ 778,289</u>
 <u>Excess of Revenue over Expenditures</u>			 \$1,537,199
 <u>Reserve for Encumbrances</u>			 <u>620,936</u>
 <u>Unappropriated Fund Balance, July 31, 1973</u>			 <u>\$ 916,263</u>

FUND RESOURCES

Cash in Bank	\$1,531,949
Interest Receivable on Time Deposits	5,250
Reserve for Encumbrances - Purchase Orders	(71,839)
Reserve for Encumbrances - Contracts Payable	(512,673)
Reserve for Contingencies	<u>(36,424)</u>
Total	<u>\$ 916,263</u>

See notes to Financial Statements on Pages 2,3,4,and 5.

CAPITAL PROJECTS FUNDS
POLICE FACILITIES BONDS, 1970
ANALYSIS OF REVENUES, EXPENDITURES AND ENCUMBRANCES
FROM INCEPTION THROUGH JULY 31, 1973

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTAL</u>
Bonds Authorized, September 26, 1970	\$1,588,000	\$ -0-	\$1,588,000
Bonds Unissued	<u>393,000</u>	<u>393,000</u>	<u>393,000</u>
 <u>Revenues</u>			
Bonds Sold	\$1,195,000	\$ -0-	\$1,195,000
Other:			
Interest on Time Deposits	<u>27,331</u>	<u>35,778</u>	<u>63,109</u>
Total Revenues	<u>\$1,222,331</u>	<u>\$ 35,778</u>	<u>\$1,258,109</u>
 <u>Expenditures</u>			
Cost of Bond Sale	\$ 1,746	\$ -0-	\$ 1,746
Architectural Contracts	39,375	12,687	52,062
Construction Contracts	-0-	756,283	756,283
Contribution to Other Funds:			
Northwest Police and Fire Emergency Communications	-0-	4,000	4,000
Centralized Communications Systems - Audio Recording Equipment	-0-	8,620	8,620
General Fund - Land & Engineering Charges	<u>-0-</u>	<u>1,602</u>	<u>1,602</u>
Total Expenditures	<u>\$ 41,121</u>	<u>\$ 783,192</u>	<u>\$ 824,313</u>
 <u>Excess of Revenues over Expenditures</u>			 \$ 433,796
 <u>Reserve for Encumbrances</u>			 <u>293,596</u>
 <u>Unappropriated Fund Balance, July 31, 1973</u>			 <u>\$ 140,200</u>

FUND RESOURCES

Cash in Bank	\$ 444,892
Interest Receivable on Time Deposits	1,525
Due from Other Governmental Agencies	4,000
Reserve for Encumbrances - Contracts Payable	(292,097)
Reserve for Contingencies	(1,500)
Due to Other Funds:	
Northwest Police & Fire Emergency Communications Center	(8,000)
Police Department Communications System - Technical Equipment	<u>(8,620)</u>
Total	<u>\$ 140,200</u>

See notes to Financial Statements on Pages 2,3,4,and 5.

CAPITAL PROJECTS FUNDS
NORTHWEST SERVICE CENTER BONDS, 1970
ANALYSIS OF REVENUES, EXPENDITURES AND ENCUMBRANCES
FROM INCEPTION THROUGH JULY 31, 1973

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTAL</u>
Bonds Authorized, September 26, 1970	\$ 350,000	\$ -0-	\$ 350,000
Bonds Unissued	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
 <u>Revenues</u>			
Bonds Sold	\$ 350,000	\$ -0-	\$ 350,000
Other:			
Interest on Time Deposits	<u>19,033</u>	<u>14,073</u>	<u>33,106</u>
Total Revenues	<u>\$ 369,033</u>	<u>\$ 14,073</u>	<u>\$ 383,106</u>
 <u>Expenditures</u>			
Cost of Bond Sale	\$ 525	\$ -0-	\$ 525
Contractual Services	-0-	442	442
Purchase of Land	-0-	69,820	69,820
Architectural Contract	<u>-0-</u>	<u>12,350</u>	<u>12,350</u>
Total Expenditures	<u>\$ 525</u>	<u>\$ 82,612</u>	<u>\$ 83,137</u>
 <u>Excess of Revenues over Expenditures</u>			 \$ 299,969
 <u>Reserve for Encumbrances</u>			 <u>23,939</u>
 <u>Unappropriated Fund Balance, July 31, 1973</u>			 <u>\$ 276,030</u>

FUND RESOURCES

Cash in Bank	\$ 298,945
Interest Receivable on Time Deposits	1,024
Reserve for Encumbrances - Contract Payable	(18,000)
Reserve for Contingencies	<u>(5,939)</u>
Total	<u>\$ 276,030</u>

See notes to Financial Statements on Pages 2,3,4,and 5.

CAPITAL PROJECTS FUNDS
HIGHWAY LAND AND RIGHT-OF-WAY BONDS, 1970
ANALYSIS OF REVENUES, EXPENDITURES AND ENCUMBRANCES
FROM INCEPTION THROUGH JULY 31, 1973

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTAL</u>
Bonded Authorized, September 26, 1970	\$ 850,000	\$ -0-	\$ 850,000
Bonds Unissued	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
 <u>Revenues</u>			
Bonds Sold	\$ 350,000	\$ -0-	\$ 350,000
Other:			
Interest on Time Deposits	18,840	12,400	31,240
Contribution from Other Governmental Agencies	<u> </u>	<u>53,876</u>	<u>53,876</u>
Total Revenues	<u>\$ 368,840</u>	<u>\$ 66,276</u>	<u>\$ 435,116</u>
 <u>Expenditures</u>			
Contractual Services	-0-	21	21
Cost of Bond Sale	525		525
Purchase of Land	<u>73,275</u>	<u>111,130</u>	<u>184,405</u>
Total Expenditures	<u>\$ 73,800</u>	<u>\$ 111,151</u>	<u>\$ 184,951</u>
 <u>Excess of Revenues over Expenditures</u>			 \$ 250,165
 <u>Reserve for Encumbrances</u>			 <u>-0-</u>
 <u>Unappropriated Fund Balance, July 31, 1973</u>			 <u>\$ 250,165</u>

FUND RESOURCES

Cash in Bank	\$ 249,311
Interest Receivable on Time Deposits	<u>854</u>
 Total	 <u>\$ 250,165</u>

See notes to Financial Statements on Pages 2,3,4,and 5.

CAPITAL PROJECTS FUNDS
PARKS IMPROVEMENT BONDS, 1970
ANALYSIS OF REVENUES, EXPENDITURES AND ENCUMBRANCES
FROM INCEPTION THROUGH JULY 31, 1973

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTAL</u>
Bonds Authorized, September 26, 1970	\$6,492,000	\$ -0-	\$6,492,000
Bonds Unissued	<u>3,021,000</u>	<u>3,021,000</u>	<u>3,021,000</u>
<u>Revenues</u>			
Bonds Sold	\$3,471,000	\$ -0-	\$3,471,000
Other:			
Interest on Time Deposits	125,578	86,774	212,352
Contributions from Other Funds		109,182	109,182
Contributions from Other Agencies		41,802	41,802
Other Revenues		<u>208,284</u>	<u>208,284</u>
Total Revenues	<u>\$3,596,578</u>	<u>\$ 446,042</u>	<u>\$4,042,620</u>
<u>Expenditures</u>			
Contractual Services	\$ 5,585	\$ 3,065	\$ 8,650
Cost of Bond Sale	5,130		5,130
Contributions to General Fund -			
Land & Engineering Charges		44,243	44,243
Contributions to Other City Funds	339,356	466,236	805,592
Construction Contracts	233,637	817,672	1,051,309
Engineering Contracts	11,694	7,867	19,561
Architectural Contracts	6,972	27,709	34,681
Purchase of Land	94,000	(80,475)	13,525
Equipment	<u>2,242</u>	<u>3,764</u>	<u>6,006</u>
Total Expenditures	<u>\$ 698,616</u>	<u>\$1,290,081</u>	<u>\$1,988,697</u>
<u>Excess of Revenues over Expenditures</u>			\$2,053,923
<u>Reserve for Encumbrances</u>			<u>1,991,049</u>
<u>Unappropriated Fund Balance, July 31, 1973</u>			<u>\$ 62,874</u>

FUND RESOURCES

Cash in Bank	\$1,563,830
Interest Receivable on Time Deposits	5,341
Due from Other Funds	704,694
Deferred Charges to Revenue	317,466
Reserve for Due from Other Funds	(212,815)
Accounts Payable - Vendors	(3,265)
Vouchers Payable	(3,863)
Due to Other Funds	(2,003,361)
Reserve for Encumbrances - Contract Payable	(165,843)
Reserve for Encumbrance - Purchase Orders	(121,193)
Reserve for Contingencies	<u>(18,117)</u>
Total	<u>\$ 62,874</u>

See notes to Financial Statements on Pages 2,3,4,and 5.

CAPITAL PROJECTS FUNDS
FARMERS' MARKET IMPROVEMENT BONDS, 1970
ANALYSIS OF REVENUES, EXPENDITURES AND ENCUMBRANCES
FROM INCEPTION THROUGH JULY 31, 1973

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTAL</u>
Bonds Authorized, September 26, 1970	\$ 922,000	\$ -0-	\$ 922,000
Bonds Unissued	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
 <u>Revenues</u>			
Bonds Sold	\$ 922,000	\$ -0-	\$ 922,000
Other:			
Interest on Time Deposits	<u>50,679</u>	<u>41,546</u>	<u>92,225</u>
Total Revenues	<u>\$ 972,679</u>	<u>\$ 41,546</u>	<u>\$1,014,225</u>
 <u>Expenditures</u>			
Cost of Bond Sale	\$ 1,383	\$ -0-	\$ 1,383
Architectural Contract	-0-	985	985
Engineering Contract	<u>-0-</u>	<u>18,000</u>	<u>18,000</u>
Total Expenditures	<u>\$ 1,383</u>	<u>\$ 18,985</u>	<u>\$ 20,368</u>
 <u>Excess of Revenues over Expenditures</u>			 \$ 993,857
 <u>Reserve for Encumbrances</u>			 <u>29,896</u>
 <u>Unappropriated Fund Balance, July 31, 1973</u>			 <u>\$ 963,961</u>

FUND RESOURCES

Cash in Bank	\$ 990,463
Interest Receivable on Time Deposits	3,394
Reserve for Encumbrances - Contracts Payable	(28,881)
Reserve for Contingencies	<u>(1,015)</u>
Total	<u>\$ 963,961</u>

See notes to Financial Statements on Pages 2,3,4,and 5.

ENTERPRISE FUNDS

ENTERPRISE FUNDS
COMBINING BALANCE SHEET - ALL FUNDS
JULY 31, 1973

<u>ASSETS</u>	<u>TOTAL</u>	<u>SEWER REVENUE FUND</u>	<u>INTERNATIONAL AIRPORT FUND</u>	<u>STINSON AIRPORT FUND</u>
<u>Current Assets</u>				
Cash in Bank	\$ 2,634,007	\$ 2,274	\$ 2,537,565	\$ 94,168
Fetty Cash	360		305	55
Receivables:				
From Other Sources	189,647		188,946	701
From Other Governmental Agencies	73,784	73,784		
Due from Other Funds	55,499	45,601	9,844	54
Interest on Time Deposits	7,241	260	6,805	176
Uncollected Judgements	1,683		85	1,598
Inventories of Materials and Supplies-Average Cost	16,959		16,959	
Deposits:				
Advance Social Security Deposits for Social Security Payroll Taxes	15,270	9,339	5,310	621
Deferred Expenses:				
Prepaid Insurance	64,895	1,323	51,547	12,025
Other Assets:				
Accrued Revenue	378,333	372,160	5,795	378
Total Current Assets	<u>\$ 3,437,678</u>	<u>\$ 504,741</u>	<u>\$ 2,823,161</u>	<u>\$ 109,776</u>
<u>Restricted Assets</u>				
Revenue Bond Retirement:				
Cash in Bank	\$ 3,024,216	\$ 2,227,506	\$ 796,710	\$ -0-
Interest on Time Deposits	10,607	7,814	2,793	
Construction Account Operating:				
Cash in Bank	137,539	137,539		
Due from Other Funds	65,000	65,000		
Developer Customer Sewer Connections:				
Cash in Bank	861,167	861,167		
Due from Other Funds	1,000	1,000		
Revenue Bond Construction:				
Cash in Bank	6,181,283	6,181,283		
Receivable:				
Due from Other Funds	435,563	435,563		
From Other Governmental Agencies	901,888	901,888		
Interest on Time Deposits	19,329	19,329		
SARA-Waste Disposal Contract:				
Cash in Bank	2,588,468	2,588,468		
Interest on Time Deposits	9,057	9,057		
Total Restricted Assets	<u>\$14,235,117</u>	<u>\$13,435,614</u>	<u>\$ 799,503</u>	<u>\$ -0-</u>
<u>Fixed Assets</u>				
Fixed Assets at Cost	\$61,647,670	\$42,837,506	\$17,103,653	\$1,706,511
Less: Allowance for Depreciation	23,888,783	15,568,539	6,882,388	1,437,856
Total Fixed Assets	<u>\$37,758,887</u>	<u>\$27,268,967</u>	<u>\$10,221,265</u>	<u>\$ 268,655</u>
<u>Total Assets</u>	<u>\$55,431,682</u>	<u>\$41,209,322</u>	<u>\$13,843,929</u>	<u>\$ 378,431</u>

See notes to Financial Statements on Pages 2,3,4,5,53 and 54.

ENTERPRISE FUNDS
COMBINING BALANCE SHEET - ALL FUNDS
JULY 31, 1973

<u>LIABILITIES, RESERVES</u> <u>CONTRIBUTIONS & RETAINED</u> <u>EARNINGS</u>	<u>TOTAL</u>	<u>SEWER</u> <u>REVENUE</u> <u>FUND</u>	<u>INTERNATIONAL</u> <u>AIRPORT</u> <u>FUND</u>	<u>STINSON</u> <u>AIRPORT</u> <u>FUND</u>
<u>Current Liabilities</u>				
Vouchers Payable	\$ 26,408	\$ 20,080	\$ 6,158	\$ 170
Due to Other Funds	530,999	138,522	391,855	622
Accrued Payroll	60,283	37,088	21,904	1,291
Accounts Payable-Other	26,903	16,143	10,030	730
Total Current Liabilities	<u>\$ 644,593</u>	<u>\$ 211,833</u>	<u>\$ 429,947</u>	<u>\$ 2,813</u>
<u>Current Liabilities-Restricted Funds</u>				
Vouchers Payable	\$ 12,675	\$ 12,675	\$ -0-	\$ -0-
Due to Other Funds	796,467	796,467		
SARA-Waste Disposal Contract Payable	2,590,465	2,590,465		
Total Current Liabilities	<u>\$ 3,399,607</u>	<u>\$ 3,399,607</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>Revenue Bonds Payable</u>				
Payable before July 31, 1974	\$ 655,000	\$ 495,000	\$ 160,000	\$ -0-
Payable after July 31, 1974	22,212,000	17,697,000	4,515,000	
Total Revenue Bonds Payable	<u>\$22,867,000</u>	<u>\$18,192,000</u>	<u>\$ 4,675,000</u>	<u>\$ -0-</u>
<u>Reserves</u>				
Reserve for Encumbrances	\$ 1,497,387	\$ 1,279,544	\$ 204,305	\$ 13,538
Reserve for Revenue Bond Retirement	3,034,823	2,235,320	799,503	
Reserve for Developer Customers Deposits	199,075	199,075		
Reserve for Deferred Collection of Receivables from Governmental Agencies	902,154	901,888		266
Total Reserves	<u>\$ 5,633,439</u>	<u>\$ 4,615,827</u>	<u>\$ 1,003,808</u>	<u>\$ 13,804</u>
<u>Contributions</u>				
From Federal Grants	\$12,147,284	\$ 4,631,602	\$ 6,198,065	\$1,317,617
From Private Individuals	94,447		90,000	4,447
From General Obligation Bonds	24,288,694	22,203,337	2,020,207	65,150
Total Contributions	<u>\$36,530,425</u>	<u>\$26,834,939</u>	<u>\$ 8,308,272</u>	<u>\$1,387,214</u>
Less: Depreciation	16,483,071	12,059,393	3,217,253	1,206,425
Net Contributions	<u>\$20,047,354</u>	<u>\$14,775,546</u>	<u>\$ 5,091,019</u>	<u>\$ 180,789</u>
<u>Retained Earnings</u>				
Invested	\$ 332,990	\$(210,122)	\$ 455,246	\$ 87,866
Unappropriated	2,506,699	224,631	2,188,909	93,159
Total Retained Earnings	<u>\$ 2,839,689</u>	<u>\$ 14,509</u>	<u>\$ 2,644,155</u>	<u>\$ 181,025</u>
<u>Total Liabilities, Reserves,</u> <u>Contributions and Retained</u> <u>Earnings</u>	<u>\$55,431,682</u>	<u>\$41,209,322</u>	<u>\$13,843,929</u>	<u>\$ 378,431</u>

CITY OF SAN ANTONIO
NOTES TO FINANCIAL STATEMENTS - ENTERPRISE FUNDS
FISCAL YEAR ENDED JULY 31, 1973

SEWER REVENUE FUND

1. ANNEXED BEXAR COUNTY WATER CONTROL AND IMPROVEMENT DISTRICTS

Revenues and expenditures of annexed Bexar County Water Control and Improvement Districts are included in operations from the date of acquisition. Each district's revenue bond ordinance and state law provide that the bonds will be assumed by and become legal and binding general obligations of the City of San Antonio. The Sewer Revenue Fund contributes to the General Obligation Debt Service Funds an amount equal to the current requirements for principal and interest on the assumed bonds.

2. REVENUE BOND RESTRICTIONS

Outstanding sewer revenue bonds are summarized on page 14. The following restrictions are included in each of the various sewer revenue bond ordinances:

1) All of the "net revenues" (defined as gross revenues less the expenses of operations and maintenance) of the System are pledged for the payment of existing bond principal and interest and any additional bond principal and interest.

2) Additional sewer revenue bonds cannot be issued unless the "net earnings" (defined as gross revenues after deducting the expense of operation and maintenance, exclusive of capital expenditures) of the System for the fiscal year preceding the date of such bonds are equal to at least 1-1/2 times the average annual requirements for the payment of principal and interest on the then outstanding bonds and any additional bonds then proposed to be issued.

3) All revenues derived from the operations of the sewer system must be kept separate from other funds of the City.

4) The principal and interest of the bonds can be retired only from net revenues of the Fund.

5) The cash available in the debt service fund must be used for the payment of sewer revenue bond principal and interest.

6) The cash available in the reserve fund may be used only for the payment of sewer revenue bond principal and interest when there is not sufficient money available in the debt service fund.

INTERNATIONAL AIRPORT FUND

3. REVENUE BOND RESTRICTIONS

Outstanding International Airport revenue bonds are summarized on page 15. The following restrictions are included in each of the various International Airport revenue bond ordinances:

Notes to Financial Statements - Enterprise FundsINTERNATIONAL AIRPORT FUND (cont.)REVENUE BOND RESTRICTIONS (cont.)

- 1) All of the "net revenues" (defined as gross revenues less the essential and direct expense of maintenance and operation exclusive of any items which the City has agreed to provide from its General Fund revenues) of the International Airport are pledged for the payment of bond principal and interest.
- 2) Additional International Airport revenue bonds cannot be issued unless the "net revenues" of the International Airport for the fiscal year preceding the date of such bonds are equal to at least 1-1/2 times the amount of the required annual deposit as required by the 1958 Series plus an amount equal to at least 1-1/2 times the average annual principal and interest requirements of other outstanding bonds plus the original bonds.
- 3) All revenues derived from the operations of the International Airport must be kept separate from other funds of the City.
- 4) The principal and interest of the bonds can be retired only from net revenues of the Fund.
- 5) The cash available in the International Airport debt service fund must be used for the payment of International Airport revenue bond principal and interest.
- 6) The cash available in the reserve fund may be used only for the payment of International Airport revenue bond principal and interest when there is not sufficient money available in the debt service fund.

ENTERPRISE FUNDS
SEWER REVENUE FUND
BALANCE SHEET
JULY 31, 1973

ASSETSCurrent Assets

Cash in Bank		\$	2,274	
Receivables:				
From Other Funds	\$	45,601		
From Governmental Agencies		73,784		
Interest on Time Deposits		<u>260</u>		
Total Receivables			119,645	
Deposits:				
Advance Social Security Deposits for				
Social Security Payroll Taxes			9,339	
Deferred Expenses:				
Prepaid Insurance			1,323	
Other Assets:				
Accrued Revenue			<u>372,160</u>	
Total Current Assets				\$ 504,741

Restricted Assets

Revenue Bond Debt Service:				
Cash in Bank	\$2,227,506			
Interest on Time Deposits	<u>7,814</u>	\$	2,235,320	
Construction Account-Operating:				
Cash in Bank	\$	137,539		
Due from Other Funds	<u>65,000</u>		202,539	
Developer Customer Sewer Connections:				
Cash in Bank	\$	861,167		
Due from Other Funds	<u>1,000</u>		862,167	
Revenue Bond Construction:				
Cash in Bank	\$6,181,283			
Receivables:				
From Other Funds	435,563			
From Other Governmental Agencies	901,888			
Interest on Time Deposits	<u>19,329</u>		7,538,063	
SARA-Waste Disposal Contract:				
Cash in Bank	\$2,588,468			
Interest on Time Deposits	<u>9,057</u>		<u>2,597,525</u>	
Total Restricted Assets				13,435,614

Fixed Assets

Fixed Assets-at Cost (Page 63)		\$42,837,506		
Less: Allowance for Depreciation		<u>15,568,539</u>		
Total Fixed Assets				<u>27,268,967</u>

Total Assets\$41,209,322

See notes to Financial Statements on Pages 2,3,4,5,53 and 54.

ENTERPRISE FUNDS
SEWER REVENUE FUND
BALANCE SHEET
JULY 31, 1973

LIABILITIES, RESERVES, CONTRIBUTIONS AND RETAINED EARNINGS

Current Liabilities

Vouchers Payable	\$	20,080	
Due to Other Funds		138,522	
Accrued Payroll		37,088	
Accounts Payable-Other		<u>16,143</u>	
Total Current Liabilities			\$ 211,833

Current Liabilities-Restricted Funds

Vouchers Payable	\$	12,675	
Due to Other Funds		796,467	
SARA-Waste Disposal Contract Payable		<u>2,590,465</u>	
Total Current Liabilities			3,399,607

Revenue Bonds Payable (Page 14)

Payable before July 31, 1974	\$	495,000	
Payable after July 31, 1974		<u>17,697,000</u>	
Total Revenue Bonds Payable			18,192,000

Reserves

Reserves for Revenue Bond Retirement (Page 60)	\$	2,235,320	
Reserve for Developer Customer Sewer Connection (Page 62)		199,075	
Reserve for Encumbrances		1,279,544	
Reserve for Deferred Collection of Receivables from Governmental Agencies		<u>901,888</u>	
Total Reserves			4,615,827

Contributions

From Federal Grants	\$	4,631,602	
From General Obligation Bonds		<u>22,203,337</u>	
Total Contributions		\$26,834,939	
Less: Depreciation		<u>12,059,393</u>	
Net Contributions			14,775,546

Retained Earnings

Invested (Page 57)	\$(210,122)	
Unappropriated		<u>224,631</u>	
Total Retained Earnings			<u>14,509</u>

Total Liabilities, Reserves, Contributions and Retained Earnings

\$41,209,322

ENTERPRISE FUNDS
SEWER REVENUE FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FISCAL YEAR ENDED JULY 31, 1973

Sources of Working Capital

From Operations

Net Income	\$ 286,411	
Charges to Income not Requiring the Use of Working Capital:		
Depreciation	<u>998,444</u>	
Working Capital Provided from Operations	\$1,284,855	
Process from Acquisition of Bexar County Control and Improvement Districts	<u>121,648</u>	
Total Provided		\$1,406,503

Application of Working Capital

Fixed Assets Purchased	\$ 53,381	
Contribution to:		
General Fund	56,784	
Debt Service	1,441,957	
Construction Account	<u>218,262</u>	
		<u>1,770,384</u>
Decrease in Working Capital		\$(363,881)
Working Capital at August 1, 1972		<u>656,789</u>
<u>Working Capital at July 31, 1973</u>		<u>\$ 292,908</u>

Changes in Components of Working Capital

Increase (Decrease) in Current Assets

Cash	\$(342,094)	
Receivables and Deposits	91,722	
Prepaid Insurance	622	
Other Assets	<u>(26,148)</u>	
Total		\$(275,898)

(Increase) Decrease in Current Liabilities

Vouchers Payable	\$ 6,763	
Due to Other Funds	(81,096)	
Accrued Payroll	(8,855)	
Accounts Payable - Other	<u>(4,795)</u>	
		<u>(87,983)</u>

Decrease in Working Capital\$(363,881)

See notes to Financial Statements on Pages 2,3,4,5,53 and 54.

ENTERPRISE FUNDS
SEWER REVENUE FUND - OPERATING ACCOUNT
ANALYSIS OF CHANGES IN RETAINED EARNINGS
FISCAL YEAR ENDED JULY 31, 1973

	<u>TOTAL</u>	<u>INVESTED</u>	<u>UNAPPROPRIATED</u>
<u>Balance of Retained Earnings, August 1, 1972</u>	<u>\$1,404,683</u>	<u>\$ 851,710</u>	<u>\$ 552,973</u>
<u>Additions</u>			
Net Operating Income Before			
Depreciation (Page 58)	\$1,860,732	\$ -0-	\$1,860,732
Other Revenue (Page 58)	66,625		66,625
Reserve for Encumbrances, August 1, 1972	103,816		103,816
Acquisition of Bexar County Water Control & Improvement District's Assets	121,648		121,648
Assets			
Purchased - Current Revenues	53,381	53,381	
Construction Projects Completed	1,137,996	1,137,996	
Previously Purchased	1,838	1,838	
Increase in Invested Retained Earnings by Principal Contributions to Debt Service	<u>470,000</u>	<u>470,000</u>	
Total Additions	<u>\$3,816,036</u>	<u>\$1,663,215</u>	<u>\$2,152,821</u>
<u>Total Balance of Retained Earnings and Additions</u>	<u>\$5,220,719</u>	<u>\$2,514,925</u>	<u>\$2,705,794</u>
<u>Deductions</u>			
Reserve for Encumbrances, July 31, 1973	\$ 68,277	\$ -0-	\$ 68,277
Transfer to Debt Service	1,441,957		1,441,957
Transfer to General Fund	56,784		56,784
Transfer to Construction Account	218,262		218,262
Purchase of Capital Assets	53,381		53,381
Other Expenses (Page 58)	642,502		642,502
Depreciation Expense (1)	885,958	885,958	
Assets Transferred to Other Funds	46,037	46,037	
Assets Salvaged or Junked	21	21	
Reduction in Balance of Revenue Fund - Bond Construction	<u>1,793,031</u>	<u>1,793,031</u>	
Total Deductions	<u>\$5,206,210</u>	<u>\$2,725,047</u>	<u>\$2,481,163</u>
<u>Balance of Retained Earnings, July 31, 1973</u>	<u>\$ 14,509</u>	<u>\$ (210,122)</u>	<u>\$ 224,631</u>

Note: (1) Depreciation expense does not include \$112,486 of depreciation on fixed assets financed by Contributions from Federal Grants. This amount is included as part of the depreciation caption on page 58, and is a reduction of Contributions.

See notes to Financial Statements on Pages 2,3,4,5,53 and 54.

ENTERPRISE FUNDS
SEWER REVENUE FUND - OPERATING ACCOUNT
INCOME STATEMENT
FISCAL YEAR ENDED JULY 31, 1973

Operating Revenues

City Sewer Service Charges	\$3,475,878	
Sewer Service Charge-Outside of City	392,105	
Lease of Land	1,356	
Waste Collection and Disposal	1,134	
Other	<u>2,250</u>	
Total Operating Revenues		\$3,872,723

Operating Expenses

Maintenance and Operating	\$ 781,146	
Sewage Treatment Plants	1,125,589	
Billing and Collections	<u>105,256</u>	
Total Operating Expenses		<u>2,011,991</u>

Net Operating Income Before Depreciation

\$1,860,732 (1)

Less Depreciation for the Year (Page 63)

998,444 (2)Net Operating Income After Depreciation

\$ 862,288

Other Revenues

Interest on Time Deposit	\$ 14,194	
Recovery of Prior Years' Expenditures	39,969	
Water Bond Refunds	9,632	
Contributions from Other Funds	<u>2,830</u>	
Total Other Revenues		<u>66,625</u>
Sub-Total		\$ 928,913

Other Expenses

Engineering and Design	\$ 216,108	
City Utilities	<u>426,394</u>	
Total Other Expenses		<u>642,502</u>

Net Income\$ 286,411

Note: (1) Net Operating Income before Depreciation equal 1.43 times the average Annual Debt Service.

(2) Depreciation for the year includes \$112,486 on fixed assets financed by Contributions from Federal Grants.

See notes to Financial Statements on Pages 2,3,4,5,53 and 54.

ENTERPRISE FUNDS
SEWER REVENUE FUND - CONSTRUCTION ACCOUNT
ANALYSIS OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

<u>Fund Balance, August 1, 1972</u>		\$ -0-
 <u>Additions</u>		
Revenue		
Transfer from Operating Account for Capital Outlay (Page 57)	\$ 218,262	
Reserve for Encumbrances, August 1, 1972	<u>179,920</u>	
Total Additions		<u>398,182</u>
 <u>Total Fund Balance and Additions</u>		 \$ 398,182
 <u>Deductions</u>		
Expenditures		
Sewer Participation Extensions	\$ 120,520	
Engineering Contracts	465	
Construction Contracts	39,801	
Contractual Services	57	
Equipment	9,049	
Transfer to Operating Account for Refund of Prior Year Expenditures	34,649	
Reserve for Encumbrances, July 31, 1973	<u>193,641</u>	
Total Deductions		<u>398,182</u>
 <u>Fund Balance, July 31, 1973</u>		 <u>\$ -0-</u>

FUND RESOURCES

Cash in Bank		\$ 137,539
Due from Other Funds		
Sewer Revenue - Operating	65,000	
Vouchers Payable	(7,878)	
Due to Other Funds		
General Fund	(19)	
Developer Customer Sewer Connection Fund	(1,000)	
Reserve for Encumbrances - Contract Payable	(178,545)	
Reserve for Encumbrances - Purchase Orders	(8,747)	
Reserve for Contingencies	<u>(6,350)</u>	
Fund Balance		<u>\$ -0-</u>

See notes to Financial Statements on Pages 2,3,4,5,53 and 54.

ENTERPRISE FUNDS
SEWER REVENUE DEBT SERVICE FUND
ANALYSIS OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

<u>Fund Balance, August 1, 1972</u>		<u>\$2,095,464</u>
 <u>Additions</u>		
Revenues		
Interest on Time Deposits	\$ 93,124	
Contributions from Sewer Revenue Fund	<u>1,441,957</u>	
Total Additions		<u>1,535,081</u>
 <u>Total Fund Balance and Additions</u>		 \$3,630,545
 <u>Deductions</u>		
Expenditures		
Bond Principal	\$ 470,000	
Bond Interest	<u>925,225</u>	
Total Deductions		<u>1,395,225</u>
 <u>Fund Balance, July 31, 1973</u>		 <u>\$2,235,320</u>

FUND RESOURCES

<u>Debt Service Fund</u>		
Cash In Bank	\$ 866,006	
Interest Receivable on Time Deposits	<u>7,814</u>	
Total Debt Service Fund		\$ 873,820
 <u>Reserve Fund</u>		
Cash In Bank		<u>1,361,500</u>
Fund Balance		<u>\$2,235,320</u>

See notes to Financial Statements on Pages 2,3,4,5,53 and 54.

ENTERPRISE FUNDS
SEWER REVENUE FUNDS - BOND CONSTRUCTION
ANALYSIS OF REVENUES, EXPENDITURES AND ENCUMBRANCES
FROM INCEPTION THROUGH JULY 31, 1973

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTAL</u>
Bonds Authorized (Note 1)	\$20,000,000	\$ -0-	\$20,000,000
Bonds Unissued	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
 <u>Revenues</u>			
Bonds Sold	\$20,000,000	\$ -0-	\$20,000,000
Other:			
Interest on Time Deposits	2,075,139	306,683	2,381,822
Federal Grants	3,417,272		3,417,272
Recovery of Prior Years Expenditures		73,610	73,610
Sewer Connection Fees	509,412		509,412
Total Revenues	<u>\$26,001,823</u>	<u>\$ 380,293</u>	<u>\$26,382,116</u>
 <u>Expenditures</u>			
Cost of Bond Sale	\$ 60,124	\$ -0-	\$ 60,124
Payment of Bonds		176,451	176,451
Contractual Services	83,121	2,009	85,130
Claims, Settlements & Refunds	2,306	1,016	3,322
Land Purchased	343,755	56,430	400,185
Plant Equipment	66,383		66,383
Engineering Contracts	637,137	(3,355)	633,782
Construction Contracts	13,284,141	518,409	13,802,550
Contribution to General Fund			
Land and Engineering Charges	114,907	135,119	250,026
Transfer Developer Customer			
Sewer Connections	506,021	279,046	785,067
Contributions to Sewer Revenue			
Construction Fund	55,000		55,000
Contributions to Other City Funds	3,482,451		3,482,451
Total Expenditures	<u>\$18,635,346</u>	<u>\$1,165,125</u>	<u>\$19,800,471</u>
 <u>Excess of Revenues over Expenditures</u>			<u>\$ 6,581,645</u>
<u>Reserve for Encumbrances</u>			<u>1,093,188</u>
<u>Unappropriated Fund Balance, July 31, 1973</u>			<u>\$ 5,488,457</u>
Note 1: Bonds Authorized July 31, 1964			\$ 7,000,000
Bonds Authorized May 18, 1967			5,000,000
Bonds Authorized November 26, 1969			8,000,000
Total			<u>\$20,000,000</u>

FUND RESOURCES

Cash in Bank	\$6,181,283
Interest Receivable on Time Deposits	19,329
Due from Other Funds	435,563
Due from Other Governmental Agencies	901,888
Reserve for Due from Other Governmental Agencies	(901,888)
Due to Other Funds	(784,136)
Reserve for Encumbrances - Contract Payable	(264,623)
Reserve for Encumbrances - Purchase Orders	(1,384)
Reserve for Contingencies	(97,575)
Fund Balance	<u>\$5,488,457</u>

See notes to Financial Statements on Pages 2,3,4,5,53 and 54

ENTERPRISE FUNDS
SEWER REVENUE FUND - DEVELOPER CUSTOMER SEWER CONNECTIONS
ANALYSIS OF CHANGES IN FUND BALANCE
FROM INCEPTION THROUGH JULY 31, 1973

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTAL</u>
<u>Additions</u>			
Revenues			
Sewer Connection Fees	\$ 628,189	\$1,020,162	\$1,648,351
Contributions from Other Funds	494,184	280,046	774,230
Sewage Charges	755	-0-	755
Other	499	227	726
	<u>\$1,123,627</u>	<u>\$1,300,435</u>	<u>\$2,424,062</u>
<u>Deductions</u>			
Expenditures			
Transfer to Sewer Revenue Fund	\$ 875	\$ -0-	\$ 875
Contractual Services	1,093	5,544	6,637
Commodities	295	4,488	4,783
Purchase of Land	6,208	28,255	34,463
Sewer Participation Extensions	76,411	237,613	314,024
Construction Contracts	308,706	578,963	887,669
Engineering Contracts	29,961	92,727	122,688
Automotive Equipment	32,100	-0-	32,100
Equipment	81,466	86,239	167,705
	<u>\$ 537,115</u>	<u>\$1,033,829</u>	<u>\$1,570,944</u>
<u>Excess of Revenues over Expenditures</u>			\$ 853,118
<u>Reserve for Encumbrances</u>			<u>654,043</u>
<u>Unappropriated Fund Balance</u>			<u>\$ 199,075</u>

FUND RESOURCES

Cash	\$ 861,167
Due from Other Funds	1,000
Vouchers Payable	(4,797)
Due to Other Funds	(4,252)
Reserve for Encumbrances - Contract Payable	(463,240)
Reserve for Encumbrances - Purchase Orders	(149,577)
Reserve for Contingencies	(41,226)
	<u>\$ 199,075</u>

See notes to Financial Statements on Pages 2,3,4,5,53 and 54.

ENTERPRISE FUNDS
SEWER REVENUE FUND
FIXED ASSETS AND DEPRECIATION ALLOWANCE
FISCAL YEAR ENDED JULY 31, 1973

	<u>FIXED ASSETS</u>		
	<u>BALANCE</u> <u>8-1-72</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>
Land	\$ -0-	\$ 128,472	\$ -0-
Buildings		26,276	
Sewage System	38,915,122	3,394,483	
General Sewage Equipment			
Furniture and Fixtures	15,473	7,481	269
Automobiles and Trucks	32,100	20,073	52,173
Machinery and Equipment	<u>304,970</u>	<u>73,040</u>	<u>27,542</u>
Total	<u>\$39,267,665</u>	<u>\$ 3,649,825</u>	<u>\$ 79,984</u>
<u>Arising From</u>			
Federal Grants	\$ 4,499,449	\$ 132,153	\$ -0-
General Obligation Bonds	19,905,000	2,298,537	
Sewer Revenue Bonds	12,810,000	1,137,996	
Current Revenues	<u>2,053,216</u>	<u>81,339</u>	<u>79,984</u>
Total	<u>\$39,267,665</u>	<u>\$ 3,649,825</u>	<u>\$ 79,984</u>

ENTERPRISE FUNDS
SEWER REVENUE FUND
FIXED ASSETS AND DEPRECIATION ALLOWANCE
FISCAL YEAR ENDED JULY 31, 1973

<u>BALANCE</u> <u>7-31-73</u>	<u>DEPRECIATION</u> <u>RATE (%)</u>	<u>DEPRECIATION ALLOWANCE</u>			<u>BALANCE</u> <u>7-31-73</u>
		<u>BALANCE</u> <u>8-1-72</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	
\$ 128,472	None	\$ -0-	\$ -0-	\$ -0-	\$ -0-
26,276	4		526		526
42,309,605	2.5	14,410,294	990,513		15,400,807
22,685	10	7,878	1,439	269	9,048
	10	6,595		6,595	
<u>350,468</u>	10	<u>133,501</u>	<u>25,599</u>	<u>942</u>	<u>158,158</u>
<u>\$42,837,506</u>		<u>\$14,558,268</u>	<u>\$ 1,018,077</u>	<u>\$ 7,806</u>	<u>\$15,568,539</u>
\$ 4,631,602		\$ 1,670,676	\$ 112,486	\$ -0-	\$ 1,783,162
22,203,337		10,256,598	19,633		10,276,231
13,947,996					
<u>2,054,571</u>		<u>2,630,994</u>	<u>885,958</u>	<u>7,806</u>	<u>3,509,146</u>
<u>\$42,837,506</u>		<u>\$14,558,268</u>	<u>\$ 1,018,077</u>	<u>\$ 7,806</u>	<u>\$15,568,539</u>

ENTERPRISE FUNDS
SEWER REVENUE FUND - OPERATING ACCOUNT
STATEMENT OF REVENUES AND EXPENDITURES - ACTUAL AND BUDGET
FISCAL YEAR ENDED JULY 31, 1973

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL OVER (UNDER) BUDGET</u>
<u>Revenues</u>			
City Sewer Service Charges	\$ 3,600,000	\$ 3,475,878	\$(124,122)
Sewer Charges-Outside City Limits	426,600	392,105	(34,495)
Lease of Grazing Land	2,200	1,356	(844)
Contributions from Other City Funds		2,830	2,830
Water Board Refunds	8,000	9,632	1,632
Recovery of Prior Years' Expenditures		39,969	39,969
Interest on Time Deposits	16,000	14,194	(1,806)
Waste Collection and Disposal		1,134	1,134
Other	<u>2,500</u>	<u>2,250</u>	<u>(250)</u>
Total Revenues	<u>\$ 4,055,300</u>	<u>\$ 3,939,348</u>	<u>\$(115,952)</u>
<u>Expenditures</u>			
Sewer Division - Operating			
Personal Service	\$ 1,346,235	\$ 1,325,187	\$(21,048)
Contractual Services	598,679	780,312	181,633
Commodities	281,955	294,444	12,489
Fixed Charges	143,840	149,294	5,454
Capital Outlay	77,656	53,381	(24,275)
Collection Expense	104,040	105,256	1,216
Transfer to Debt Service	1,441,957	1,441,957	
Transfer to General Fund	56,784	56,784	
Transfer to Construction Account	<u>579,548</u>	<u>218,262</u>	<u>(361,286)</u>
Total Expenditures	<u>\$ 4,630,694</u>	<u>\$ 4,424,877</u>	<u>\$(205,817)</u>
<u>Excess or (Deficiency) of Revenues</u>			
<u>Over Expenditures</u>	<u>\$(575,394)</u>	<u>\$(485,529)</u>	<u>\$(89,865)</u>

ENTERPRISE FUNDS
INTERNATIONAL AIRPORT FUNDS
COMBINING BALANCE SHEET
JULY 31, 1973

<u>ASSETS</u>	<u>TOTAL</u>	<u>REVENUE FUND</u>	<u>ADMINISTRATION FUND</u>
<u>Current Assets</u>			
Cash in Bank	\$ 2,537,565	\$ 2,258,845	\$ 278,720
Petty Cash	305		305
Receivables:			
From Other Funds	9,844	3,942	5,902
From Other Sources	188,946	188,946	
Interest on Time Deposits	6,805	6,053	752
Uncollected Judgements	85	85	
Inventories of Materials and Supplies-Avg.Cost	16,959	16,959	
Deposits:			
Advance Security for Deposits for Social			
Security Payroll Taxes	5,310	1,419	3,891
Deferred Expenses:			
Prepaid Insurance	51,547		51,547
Other Assets:			
Accrued Revenue	5,795	5,795	
Total Current Assets	<u>\$ 2,823,161</u>	<u>\$ 2,482,044</u>	<u>\$ 341,117</u>
<u>Debt Service Funds (Page 69)</u>			
Cash in Bank	\$ 796,710	\$ 796,710	\$ -0-
Receivables:			
Interest on Time Deposits	2,793	2,793	
Total Debt Service Funds	<u>\$ 799,503</u>	<u>\$ 799,503</u>	<u>\$ -0-</u>
<u>Fixed Assets</u>			
Fixed Assets-at Cost (Page 72)	\$17,103,653	\$17,032,987	\$ 70,666
Less: Allowance for Depreciation	<u>6,882,388</u>	<u>6,856,173</u>	<u>26,215</u>
Total Fixed Assets	<u>\$10,221,265</u>	<u>\$10,176,814</u>	<u>\$ 44,451</u>
 <u>Total Assets</u>	 <u>\$13,843,929</u>	 <u>\$13,458,361</u>	 <u>\$ 385,568</u>

See notes to Financial Statements on Pages 2,3,4,5,53 and 54.

ENTERPRISE FUNDS
INTERNATIONAL AIRPORT FUNDS
COMBINING BALANCE SHEET
JULY 31, 1973

<u>LIABILITIES, RESERVES, CONTRIBUTIONS AND RETAINED EARNINGS</u>	<u>TOTAL</u>	<u>REVENUE FUND</u>	<u>ADMINISTRATION FUND</u>
<u>Current Liabilities</u>			
Vouchers Payable	\$ 6,158	\$ 5,686	\$ 472
Due to Other Funds	391,855	377,688	14,167
Accrued Payroll	21,904	9,414	12,490
Accounts Payable - Other	10,030	5,828	4,202
Total Current Liabilities	<u>\$ 429,947</u>	<u>\$ 398,616</u>	<u>\$ 31,331</u>
<u>Revenue Bonds Payable (Page 15)</u>			
Payable before July 31, 1974	\$ 160,000	\$ 160,000	\$ -0-
Payable after July 31, 1974	4,515,000	4,515,000	
Total Revenue Bonds Payable	<u>\$ 4,675,000</u>	<u>\$ 4,675,000</u>	<u>\$ -0-</u>
<u>Reserves</u>			
Reserve for Encumbrances	\$ 204,305	\$ 182,288	\$ 22,017
Reserve for Revenue Bond Retirement	799,503	799,503	
Total Reserves	<u>\$ 1,003,808</u>	<u>\$ 981,791</u>	<u>\$ 22,017</u>
<u>Contributions (Page 67)</u>			
From Federal Grants	\$ 6,198,065	\$ 6,197,065	\$ 1,000
From Private Individuals	90,000	90,000	
From General Obligation Bonds	2,020,207	2,020,207	
Total Contributions	<u>\$ 8,308,272</u>	<u>\$ 8,307,272</u>	<u>\$ 1,000</u>
Less: Depreciation	3,217,253	3,216,253	1,000
Net Contributions	<u>\$ 5,091,019</u>	<u>\$ 5,091,019</u>	<u>\$ -0-</u>
<u>Retained Earnings (Page 67)</u>			
Invested	\$ 455,246	\$ 410,795	\$ 44,451
Unappropriated	2,188,909	1,901,140	287,769
Total Retained Earnings	<u>\$ 2,644,155</u>	<u>\$ 2,311,935</u>	<u>\$ 332,220</u>
 <u>Total Liabilities, Reserves, Contributions and Retained Earnings</u>	 <u>\$13,843,929</u>	 <u>\$13,458,361</u>	 <u>\$ 385,568</u>

- 66 -

ENTERPRISE FUNDS
INTERNATIONAL AIRPORT FUNDS
STATEMENT OF CHANGES IN FINANCIAL POSITION
FISCAL YEAR ENDED JULY 31, 1973

Sources of Working Capital

From Operations		
Net Income	\$1,603,302	
Charges to Income not Requiring the use of Working Capital:		
Depreciation	<u>529,189</u>	
Working Capital Provided from Operations		\$2,132,491

Application of Working Capital

Fixed Assets Purchased	\$ 309,267	
Contribution to:		
General Fund	782,255	
Debt Service	358,210	
Decrease in Reserve for Accounts Receivable	157,903	
Decrease in Inventory of Materials and Supplies	5,690	
Write-off of Accounts Receivable	<u>54,958</u>	
Total Applied		<u>1,668,283</u>
Increase in Working Capital		\$ 464,208
Working Capital at August 1, 1972		<u>1,929,006</u>
<u>Working Capital at July 31, 1973</u>		<u>\$2,393,214</u>

Changes in Components of Working Capital

Increase (Decrease) in Current Assets		
Cash	\$ 173,867	
Receivables and Deposits	(27,142)	
Inventories of Materials and Supplies	(5,691)	
Prepaid Insurance	29,696	
Other Assets	<u>1,084</u>	
Total		\$ 171,814
(Increase) Decrease in Current Liabilities		
Vouchers Payable	\$ 10,300	
Due to Other Funds	293,538	
Accrued Payroll	(4,824)	
Accounts Payable - Other	<u>(6,620)</u>	
Total		<u>292,394</u>
<u>Increase in Working Capital</u>		<u>\$ 464,208</u>

See notes to Financial Statements on Pages 2,3,4,5,53 and 54.

ENTERPRISE FUNDS
INTERNATIONAL AIRPORT REVENUE FUND
ANALYSIS OF CHANGES IN RETAINED EARNINGS AND CONTRIBUTIONS
FISCAL YEAR ENDED JULY 31, 1973

	<u>RETAINED EARNINGS</u>		<u>CONTRIBUTIONS</u>
	<u>INVESTED</u>	<u>UNAPPROPRIATED</u>	
<u>Balances, August 1, 1972</u>	<u>\$302,338</u>	<u>\$1,268,745</u>	<u>\$5,254,817</u>
<u>Additions</u>			
Net Operating Income Before			
Depreciation (Page 68)	\$ -0-	\$1,959,781	\$ -0-
Other Revenues (Page 68)		87,395	
Reserve for Encumbrances, August 1, 1972		261,033	
Assets			
Purchased-Current Revenues	292,413		
Self Construction	22,973		
Trade-In Allowances	2,461		
Increase in Invested Retained Earnings			
By Principal Contributions to Debt			
Service Fund	<u>155,000</u>		
Total Additions	<u>\$472,847</u>	<u>\$2,308,209</u>	<u>\$ -0-</u>
<u>Total Balances and Additions</u>	<u>\$775,185</u>	<u>\$3,576,954</u>	<u>\$5,254,817</u>
<u>Deductions</u>			
Reserve for Encumbrances, July 31, 1973	\$ -0-	\$ 182,288	\$ -0-
Purchase of Capital Assets		292,413	
Depreciation Expenses (Page 68)	361,317		162,672
Assets Sold	192		
Assets Traded or Junked	2,881		1,126
Decrease in Inventory of Supplies		5,690	
Write-Off Accounts Receivable		54,958	
Contributions to Other Funds:			
General Fund		782,255	
Debt Service Fund:			
Principal		155,000	
Interest		<u>203,210</u>	
Total Deductions	<u>\$364,390</u>	<u>\$1,675,814</u>	<u>\$ 163,798</u>
<u>Balances, July 31, 1973</u>	<u>\$410,795</u>	<u>\$1,901,140</u>	<u>\$5,091,019</u>

See notes to Financial Statements on Pages 2,3,4,5,53 and 54.

ENTERPRISE FUNDS
INTERNATIONAL AIRPORT REVENUE FUND
INCOME STATEMENT
FISCAL YEAR ENDED JULY 31, 1973

<u>PARTICULARS</u>	<u>OPERATING REVENUES</u>	<u>OPERATING EXPENSES</u>	<u>NET OPERATING INCOME BEFORE DEPRECIATION (1)</u>	<u>DEPRECIATION EXPENSES (2)</u>	<u>NET OPERATING INCOME</u>
Landing Area	\$ 583,811	\$ 171,213	\$ 412,598	\$ 197,855	\$ 214,743
Hangar Area	301,999	34,808	267,191	51,878	215,313
Terminal Area	1,667,028	457,676	1,209,352	259,700	949,652
Industrial and Commercial Area	<u>74,801</u>	<u>4,161</u>	<u>70,640</u>	<u>14,556</u>	<u>56,084</u>
Total	<u>\$ 2,627,639</u>	<u>\$ 667,858</u>	<u>\$ 1,959,781</u>	<u>\$ 523,989</u>	<u>\$ 1,435,792</u>
<u>Other Revenues</u>					\$ 58,140
Interest on Time Deposits					9,074
Recovery of Expenditures					1,608
Water					15,490
Utilities Charges					3,083
Other					<u>87,395</u>
Miscellaneous					<u>\$ 1,523,187</u>
Total Other Revenues					
<u>Net Income</u>					

Note: (1) Net Operating Income before Depreciation equals 6.63 times the average annual funded debt requirements and 5.28 times the maximum annual funded debt requirement excluding initial reserves.

(2) Depreciation expenses include \$162,672 on fixed assets financed by Contributions from Federal Grants.

See notes to Financial Statements on Pages 2,3,4,5,53 and 54.

ENTERPRISE FUNDS
INTERNATIONAL AIRPORT REVENUE FUND
DEBT SERVICE FUND
ANALYSIS OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

<u>Fund Balance, August 1, 1972</u>	\$ 768,474
 <u>Additions</u>	
Revenues	
Interest on Time Deposits	\$ 31,029
Contributions from International Airport Funds	<u>358,210</u>
Total Additions	<u>389,239</u>
 <u>Total Fund Balance and Additions</u>	 \$1,157,713
 <u>Deductions</u>	
Expenditures	
Bond Principal	\$155,000
Bond Interest	<u>203,210</u>
Total Deductions	<u>358,210</u>
 <u>Fund Balance, July 31, 1973</u>	 <u>\$ 799,503</u>

FUND RESOURCES

<u>Debt Service Fund</u>	
Cash in Bank	\$431,710
Interest Receivable on Time Deposits	<u>2,793</u>
Total Debt Service Fund	\$ 434,503
 <u>Reserve Fund</u>	
Cash in Bank	<u>365,000</u>
Fund Balance	<u>\$ 799,503</u>

See notes to Financial Statements on Pages 2,3,4,5,53 and 54.

ENTERPRISE FUNDS
INTERNATIONAL AIRPORT ADMINISTRATION FUND
ANALYSIS OF CHANGES IN RETAINED EARNINGS
FISCAL YEAR ENDED JULY 31, 1973

	<u>TOTAL</u>	<u>INVESTED</u>	<u>UNAPPROPRIATED</u>
<u>Balance of Retained Earnings, August 1, 1972</u>	\$ 266,086	\$ 36,102	\$ 229,984
<u>Additions</u>			
Net Operating Income Before			
Depreciation (Page 71)	\$ 73,235	\$ -0-	\$ 73,235
Other Revenue (Page 71)	12,080		12,080
Reserve for Encumbrances, Aug. 1, 1972	11,341		11,341
Assets Purchased--Current Revenues	16,854	16,854	
Trade-In Allowance	<u>20</u>	<u>20</u>	
Total Additions	\$ <u>113,530</u>	\$ <u>16,874</u>	\$ <u>96,656</u>
<u>Total Balance and Additions</u>	\$ <u>379,616</u>	\$ <u>52,976</u>	\$ <u>326,640</u>
<u>Deductions</u>			
Reserve for Encumbrances, July 31, 1973	\$ 22,017	\$ -0-	\$ 22,017
Purchase of Assets	16,854		16,854
Depreciation Expense (Page 71)	5,200	5,200	
Assets Transferred to Other Funds	1,622	1,622	
Assets Sold and Traded	1,698	1,698	
Assets Written-Off	<u>5</u>	<u>5</u>	<u>-0-</u>
Total Deductions	\$ <u>47,396</u>	\$ <u>8,525</u>	\$ <u>38,871</u>
<u>Balance of Retained Earnings, July 31, 1973</u>	\$ <u>332,220</u>	\$ <u>44,451</u>	\$ <u>287,769</u>

See notes to Financial Statements on Pages 2,3,4,5,53 and 54.

ENTERPRISE FUNDS
INTERNATIONAL AIRPORT ADMINISTRATION FUND
INCOME STATEMENT
FISCAL YEAR ENDED JULY 31, 1973

Revenues

Contributions from General Fund	\$ 734,755
---------------------------------	------------

Expenses

Personal Services	\$ 475,894
Contractual Services	65,307
Commodities	13,663
Fixed Charges	<u>106,656</u>

Total Operating Expenses	<u>661,520</u>
--------------------------	----------------

<u>Net Operating Income Before Depreciation</u>	\$ 73,235
---	-----------

Less: Depreciation on City's Investment	<u>5,200</u>
---	--------------

<u>Net Operating Income</u>	\$ 68,035
-----------------------------	-----------

Other Revenues

Interest on Time Deposits	\$ 10,127
Recovery of Insured Losses	772
Other	<u>1,181</u>

Total Other Revenues	<u>12,080</u>
----------------------	---------------

<u>Net Income</u>	<u>\$ 80,115</u>
-------------------	------------------

See notes to Financial Statements on Pages 2,3,4,5,53 and 54.

ENTERPRISE FUNDS
INTERNATIONAL AIRPORT REVENUE FUND
FIXED ASSETS AND DEPRECIATION ALLOWANCES
FISCAL YEAR ENDED JULY 31, 1973

	<u>FIXED ASSETS</u>		
	<u>BALANCE</u> <u>8-1-72</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>
Airport Land	\$ 2,946,482	\$ -0-	\$ -0-
Runways, Taxiways and Aprons	4,903,912		
Airfield Lighting	260,582		
Buildings	5,722,190	240,907	
Improvements Other Than Buildings	2,510,530	47,037	
General Airport:			
Furniture, Fixtures and Office Equipment	37,436	7,273	1,370
Automobiles and Trucks	54,658	20,513	14,210
Machinery and Equipment	147,587	43,827	8,851
Construction in Progress	149,341	253,087	287,944
Total	<u>\$16,732,718</u>	<u>\$ 612,644</u>	<u>\$ 312,375</u>
 <u>Arising From:</u>			
Private Contributions	\$ 90,221	\$ -0-	\$ 221
Federal Grants	6,199,849		2,784
General Obligation Bonds	2,020,207		
Current Revenues	3,405,161	612,644	309,370
Airport Revenue Bonds	5,017,280		
Total	<u>\$16,732,718</u>	<u>\$ 612,644</u>	<u>\$ 312,375</u>

ENTERPRISE FUNDS
INTERNATIONAL AIRPORT REVENUE FUND
FIXED ASSETS AND DEPRECIATION ALLOWANCES
FISCAL YEAR ENDED JULY 31, 1973

BALANCE 7-31-73	DEPRECIATION RATE (%)	DEPRECIATION ALLOWANCES			BALANCE 7-31-73
		BALANCE 8-1-72	ADDITIONS	DEDUCTIONS	
\$ 2,946,482	None	\$ -0-	\$ -0-	\$ -0-	\$ -0-
4,903,912	4	2,583,081	176,181		2,759,262
260,582	10	244,062	8,411		252,473
5,963,097	Various	2,738,282	222,990		2,961,272
2,557,567	Various	652,112	99,540		751,652
43,339	10	30,697	1,513	730	31,480
60,961	10	29,062	5,600	9,949	24,713
182,563	10	68,267	12,539	5,485	75,321
114,484	None	-0-			-0-
<u>\$17,032,987</u>		<u>\$ 6,345,563</u>	<u>\$ 526,774</u>	<u>\$ 16,164</u>	<u>\$ 6,856,173</u>
\$ 90,000		\$ 54,107	\$ 3,144	\$ 221	\$ 57,030
6,197,065		3,001,353	159,528	1,658	3,159,223
2,020,207					
3,708,435		3,290,103	364,102	14,285	3,639,920
5,017,280		-0-			-0-
<u>\$17,032,987</u>		<u>\$ 6,345,563</u>	<u>\$ 526,774</u>	<u>\$ 16,164</u>	<u>\$ 6,856,173</u>

ENTERPRISE FUNDS
INTERNATIONAL AIRPORT ADMINISTRATION FUND
FIXED ASSETS AND DEPRECIATION ALLOWANCES
FISCAL YEAR ENDED JULY 31, 1973

	<u>FIXED ASSETS</u>		
	<u>BALANCE</u> <u>8-1-72</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>
Furniture, Fixtures and Office Equipment	\$ 30,398	\$ 6,285	\$ 945
Automobiles and Trucks	<u>23,667</u>	<u>15,917</u>	<u>4,656</u>
Total	<u>\$ 54,065</u>	<u>\$ 22,202</u>	<u>\$ 5,601</u>
<u>Arising From:</u>			
Investment of Federal Grants	\$ -0-	\$ 1,000	\$ -0-
Investment of Current Revenue	<u>54,065</u>	<u>21,202</u>	<u>5,601</u>
Total	<u>\$ 54,065</u>	<u>\$ 22,202</u>	<u>\$ 5,601</u>

ENTERPRISE FUNDS
INTERNATIONAL AIRPORT ADMINISTRATION FUND
FIXED ASSETS AND DEPRECIATION ALLOWANCES
FISCAL YEAR ENDED JULY 31, 1973

BALANCE 7-31-73	DEPRECIATION RATE (%)	DEPRECIATION ALLOWANCES			BALANCE 7-31-73
		BALANCE 8-1-72	ADDITIONS	DEDUCTIONS	
\$ 35,738	10	\$ 14,629	\$ 2,383	\$ 478	\$ 16,534
<u>34,928</u>	10	<u>3,334</u>	<u>8,145</u>	<u>1,798</u>	<u>9,681</u>
<u>\$ 70,666</u>		<u>\$ 17,963</u>	<u>\$ 10,528</u>	<u>\$ 2,276</u>	<u>\$ 26,215</u>
\$ 1,000		\$ -0-	\$ 1,000	\$ -0-	\$ 1,000
<u>69,666</u>		<u>17,963</u>	<u>9,528</u>	<u>2,276</u>	<u>25,215</u>
<u>\$ 70,666</u>		<u>\$ 17,963</u>	<u>\$ 10,528</u>	<u>\$ 2,276</u>	<u>\$ 26,215</u>

ENTERPRISE FUNDS
INTERNATIONAL AIRPORT REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES - ACTUAL AND BUDGET
FISCAL YEAR ENDED JULY 31, 1973

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL OVER (UNDER) BUDGET</u>
<u>Revenues</u>			
Operating Revenues:			
Landing Area	\$ 506,765	\$ 583,811	\$ 77,046
Hangar Area	274,750	301,999	27,249
Terminal Building Area	1,267,785	1,667,028	399,243
Industrial and Commercial Area	52,920	74,801	21,881
Other Revenues	<u>615,305</u>	<u>87,395</u>	<u>(527,910)</u>
Total Revenues	<u>\$2,717,525</u>	<u>\$2,715,034</u>	<u>\$(2,491)</u>
<u>Expenditures</u>			
Operating Expenditures:			
Landing Area	\$ 257,745	\$ 171,213	\$(86,532)
Hangar Area	57,230	34,808	(22,422)
Terminal Building Area	499,175	457,676	(41,499)
Other Area and Buildings	5,665	4,161	(1,504)
Transfer to General Fund	782,255	782,255	-0-
Transfer to Debt Service	358,210	358,210	-0-
Other Expenditures	15,000	-0-	(15,000)
Capital Outlay	<u>1,584,612</u>	<u>292,413</u>	<u>(1,292,199)</u>
Total Expenditures	<u>\$3,559,892</u>	<u>\$2,100,736</u>	<u>\$(1,459,156)</u>
<u>Excess or (Deficiency) of Revenues</u>			
<u>Over Expenditures</u>	<u>\$(842,367)</u>	<u>\$ 614,298</u>	<u>\$ 1,456,665</u>

ENTERPRISE FUNDS
INTERNATIONAL AIRPORT ADMINISTRATION FUND
STATEMENT OF REVENUES AND EXPENDITURES - ACTUAL AND BUDGET
FISCAL YEAR ENDED JULY 31, 1973

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL OVER (UNDER) BUDGET</u>
<u>Revenues</u>			
Contributions From:			
General Fund	\$ 734,755	\$ 734,755	\$ -0-
Interest on Time Deposits	1,280	10,127	8,847
Recovery of Insured Losses	-0-	772	772
Other	-0-	1,181	1,181
	<u>\$ 736,035</u>	<u>\$ 746,835</u>	<u>\$ 10,800</u>
<u>Expenditures</u>			
Personal Services	\$ 474,330	\$ 475,894	\$ 1,564
Contractual Services	114,370	65,307	(49,063)
Commodities	32,341	13,663	(18,678)
Fixed Charges	105,020	106,656	1,636
Capital Outlay	20,035	16,854	(3,181)
	<u>\$ 746,096</u>	<u>\$ 678,374</u>	<u>\$ (67,722)</u>
<u>Excess or (Deficiency) of Revenues</u>			
<u>Over Expenditures</u>	<u>\$ (10,061)</u>	<u>\$ 68,461</u>	<u>\$ 78,522</u>

- 76 -

ENTERPRISE FUNDS
STINSON AIRPORT FUND
BALANCE SHEET
JULY 31, 1973

ASSETS

Current Assets

Cash

Cash in Bank	\$94,168	
Petty Cash	55	

Total Cash		\$ 94,223
------------	--	-----------

Receivables

Accounts Receivable	\$ 701	
Interest on Time Deposits	176	
Due from Other Funds	54	
Uncollected Judgements	1,598	

Total Receivables		2,529
-------------------	--	-------

Deposits

Advance Social Security Deposit for Social Security Payroll Taxes		621
--	--	-----

Deferred Expenditures

Prepaid Insurance		12,025
-------------------	--	--------

Other Assets

Accrued Revenues		378
------------------	--	-----

Total Current Assets		\$ 109,776
----------------------	--	------------

Fixed Assets

Fixed Assets--at Cost (Page 80)	\$1,706,511	
Less Allowance for Depreciation	1,437,856	

Net Fixed Assets		268,655
------------------	--	---------

Total Assets

		<u>\$ 378,431</u>
--	--	-------------------

See notes to Financial Statements on Pages 2,3,4,5,53 and 54.

ENTERPRISE FUNDS
STINSON AIRPORT FUND
BALANCE SHEET
JULY 31, 1973

LIABILITIES, RESERVES, CONTRIBUTIONS AND RETAINED EARNINGS

Current Liabilities

Vouchers Payable	\$	170	
Due to Other Funds		622	
Accrued Payroll		1,291	
Accounts Payable - Other		<u>730</u>	
Total Current Liabilities			\$ 2,813

Reserves

Reserve for Encumbrances			
Purchase Orders	\$	326	
Contracts		8,896	
Contingencies		<u>4,316</u>	
Total			\$ 13,538
Reserve for Deferred Collection of Accounts Receivable (Contra)		<u>266</u>	
Total Reserves			13,804

Contributions

From Federal Grants		\$1,317,617	
From Private Individuals		4,447	
From General Obligation Bonds		<u>65,150</u>	
Total Contributions		\$1,387,214	
Less Depreciation		<u>1,206,425</u>	
Net Contributions			180,789

Retained Earnings (Page 77)

Invested	\$	87,866	
Unappropriated		<u>93,159</u>	
Total Retained Earnings			<u>181,025</u>

Total Liabilities, Reserves, Contributions and Retained Earnings

\$ 378,431

ENTERPRISE FUNDS
STINSON AIRPORT FUND
ANALYSIS OF CHANGES IN RETAINED EARNINGS
FISCAL YEAR ENDED JULY 31, 1973

	<u>TOTAL</u>	<u>INVESTED</u>	<u>UNAPPROPRIATED</u>
<u>Balance of Retained Earnings, August 1, 1972</u>	<u>\$ 145,992</u>	<u>\$ 49,861</u>	<u>\$ 96,131</u>
<u>Additions</u>			
Net Operating Income Before			
Depreciation (Page 78)	\$ 14,936	\$ -0-	\$ 14,936
Other Revenue (Page 78)	40,634		40,634
Reserve for Encumbrances, August 1, 1972	4,565		4,565
Assets Purchased-Current Revenues	49,569	49,569	
Assets Transferred from Other Funds	<u>1,622</u>	<u>1,622</u>	
Total Additions	<u>\$ 111,326</u>	<u>\$ 51,191</u>	<u>\$ 60,135</u>
<u>Total Balance and Additions</u>	<u>\$ 257,318</u>	<u>\$ 101,052</u>	<u>\$ 156,266</u>
<u>Deductions</u>			
Reserve for Encumbrances, July 31, 1973	\$ 13,538	\$ -0-	\$ 13,538
Purchase of Capital Assets	49,569		49,569
Depreciation Expense (1)	12,238	12,238	
Assets Sold	<u>948</u>	<u>948</u>	
Total Deductions	<u>\$ 76,293</u>	<u>\$ 13,186</u>	<u>\$ 63,107</u>
<u>Balance of Retained Earnings, July 31, 1973</u>	<u>\$ 181,025</u>	<u>\$ 87,866</u>	<u>\$ 93,159</u>

Note: (1) Depreciation expense does not include \$29,833 of depreciation on fixed assets financed by Contributions from Federal Grants. This amount is included as part of the depreciation caption on page 76, and is a reduction of Contributions.

See notes to Financial Statements on Pages 2,3,4,5,53 and 54.

ENTERPRISE FUNDS
STINSON AIRPORT FUND
INCOME STATEMENT
FISCAL YEAR ENDED JULY 31, 1973

<u>Operating Revenue</u>		
Aviation Activities	\$74,244	
Non-Aviation Activities	<u>14,210</u>	
Total Operating Revenue		\$ 88,454
<u>Operating Expenses</u>		
Personal Services	\$47,814	
Contractual Services	7,101	
Commodities	9,103	
Fixed Charges	<u>9,500</u>	
Total Operating Expenses		<u>73,518</u>
<u>Net Operating Income Before Depreciation</u>		\$ 14,936
Less: Depreciation for the Year (1)		<u>42,071</u>
<u>Net Operating Income (Loss) After Depreciation</u>		\$(27,135)
<u>Other Revenues</u>		
Sale of Cars	\$ 485	
Interest on Time Deposits	2,334	
Insurance Refunds	1,357	
Utility Refunds - Water	592	
Recovery of Insured Losses	<u>35,866</u>	
Total Other Revenues		<u>40,634</u>
<u>Net Income</u>		<u>\$ 13,499</u>

Note: (1) Depreciation for the year includes \$29,833 on fixed assets financed by Contributions from Federal Grants.

See notes to Financial Statements on Pages 2,3,4,5,53 and 54.

ENTERPRISE FUNDS
STINSON AIRPORT FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FISCAL YEAR ENDED JULY 31, 1973

Sources of Working Capital

From Operations		
Net Income (Loss)		\$13,499
Charges to Income not Requiring the Use of Working Capital:		
Depreciation		<u>42,071</u>
Working Capital Provided from Operations		\$55,570
Decrease in Reserve for Accounts Receivable		<u>157</u>
 Total Provided		 \$ 55,413

Application of Working Capital

Fixed Assets Purchased		<u>49,569</u>
 Increase in Working Capital		 \$ 5,844
Working Capital at August 1, 1972		<u>101,119</u>
 <u>Working Capital at July 31, 1973</u>		 <u>\$ 106,963</u>

Changes in Components of Working Capital

Increase (Decrease) in Current Assets		
Cash		\$(3,120)
Receivables and Deposits		795
Prepaid Insurance		8,004
Other Assets		<u>78</u>
 Total		 \$ 5,757
 (Increase) Decrease in Current Liabilities		
Vouchers Payable		\$ 482
Due to Other Funds		305
Accrued Payroll		(243)
Accounts Payable - Other		<u>(457)</u>
 Total		 <u>87</u>

<u>Increase in Working Capital</u>		<u>\$ 5,844</u>
------------------------------------	--	-----------------

See notes to Financial Statements on Pages 2,3,4,5,53 and 54.

ENTERPRISE FUNDS
STINSON AIRPORT FUND
FIXED ASSETS AND DEPRECIATION ALLOWANCES
FISCAL YEAR ENDED JULY 31, 1973

	<u>FIXED ASSETS</u>		
	<u>BALANCE</u> <u>8-1-72</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>
Land	\$ 23,024	\$ -0-	\$ -0-
Runways, Taxiways and Aprons	606,659		
Airfield Lighting	6,278		
Buildings	974,952	48,816	
Improvements Other Than Buildings	7,432		
General Airport:			
Furniture and Fixtures	1,925	1,242	
Automobiles and Trucks	8,380	2,365	2,199
Machinery and Equipment	28,717	48	1,128
Total	<u>\$ 1,657,367</u>	<u>\$ 52,471</u>	<u>\$ 3,327</u>
<u>Arising From:</u>			
Federal Aid	\$ 1,317,707	\$ -0-	\$ 90
General Obligation Bonds	65,150		
Investment of City's Current Revenue	270,063	52,471	3,237
Private Contributions	4,447		
Total	<u>\$ 1,657,367</u>	<u>\$ 52,471</u>	<u>\$ 3,327</u>

ENTERPRISE FUNDS
STINSON AIRPORT FUND
FIXED ASSETS AND DEPRECIATION ALLOWANCES
FISCAL YEAR ENDED JULY 31, 1973

BALANCE 7-31-73	DEPRECIATION RATE (%)	DEPRECIATION ALLOWANCES			BALANCE 7-31-73
		BALANCE 8-1-72	ADDITIONS	DEDUCTIONS	
\$ 23,024	None	\$ -0-	\$ -0-	\$ -0-	\$ -0-
606,659	6-2/3	534,048	10,281		544,329
6,278	10	5,022	628		5,650
1,023,768	Various	832,462	28,963		861,425
7,432	3-1/3	1,709	229		1,938
3,167	10	1,660	253		1,913
8,546	10	5,923	1,455	1,251	6,127
27,637	10	16,060	1,542	1,128	16,474
<u>\$ 1,706,511</u>		<u>\$ 1,396,884</u>	<u>\$ 43,351</u>	<u>\$ 2,379</u>	<u>\$ 1,437,856</u>
\$ 1,317,617		\$ 1,172,484	\$ 29,670	\$ 90	\$ 1,202,064
65,150					
319,297		220,202	13,518	2,289	231,431
4,447		4,198	163		4,361
<u>\$ 1,706,511</u>		<u>\$ 1,396,884</u>	<u>\$ 43,351</u>	<u>\$ 2,379</u>	<u>\$ 1,437,856</u>

ENTERPRISE FUNDS
STINSON AIRPORT FUND
STATEMENT OF REVENUES AND EXPENDITURES - ACTUAL AND BUDGET
FISCAL YEAR ENDED JULY 31, 1973

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL OVER (UNDER) BUDGET</u>
<u>Revenues</u>			
Aviation Activities	\$ 74,366	\$ 74,244	\$(122)
Non-Aviation Activities	16,026	14,210	(1,816)
Other	<u>2,184</u>	<u>40,634</u>	<u>38,450</u>
Total Revenues	<u>\$ 92,576</u>	<u>\$ 129,088</u>	<u>\$ 36,512</u>
<u>Expenditures</u>			
Personal Services	\$ 46,680	\$ 47,814	\$ 1,134
Contractual Services	8,627	7,101	(1,526)
Commodities	9,020	9,103	83
Fixed Charges	13,665	9,500	(4,165)
Capital Outlay	<u>76,056</u>	<u>49,569</u>	<u>(26,487)</u>
Total Expenditures	<u>\$ 154,048</u>	<u>\$ 123,087</u>	<u>\$(30,961)</u>
 <u>Excess or (Deficiency) of Revenues</u>			
<u>Over Expenditures</u>	<u>\$(61,472)</u>	<u>\$ 6,001</u>	<u>\$ 67,473</u>

**INTERGOVERNMENTAL
SERVICE
FUND**

INTERGOVERNMENTAL SERVICE FUND
OPERATING ACCOUNT
BALANCE SHEET
JULY 31, 1973

ASSETSCurrent Assets

Cash

Cash in Bank	\$ 22,981	
Petty Cash	175	
Total Cash		\$ 23,156

Receivables

Accounts Receivable	\$ 2	
Due from Other Funds	1,452,120	
Due from Other Governmental Agencies	26,375	
Total Receivables		1,478,497

Merchandise Inventory at Average Cost

Radio Shop	\$ 31,466	
City Garage	107,272	
Central Stores	29,472	
Total Merchandise Inventory		168,210

Deposits

Advance Deposits for Social Security		
Payroll Taxes		248

Deferred Expenditures

Prepaid Insurance		792
-------------------	--	-----

Other Assets

Accrued Revenue		24
-----------------	--	----

Total Current Assets

\$1,670,927

Fixed Assets

Fixed Assets at Cost (Page 86)	\$6,299,544	
Less: Allowance for Depreciation	1,761,908	

Total Fixed Assets

4,537,636Total Assets\$6,208,563

See notes to Financial Statements on Pages 2,3,4,and 5.

INTERGOVERNMENTAL SERVICE FUND
OPERATING ACCOUNT
BALANCE SHEET
JULY 31, 1973

LIABILITIES, RESERVES, CONTRIBUTIONS AND RETAINED EARNINGS

Current Liabilities

Vouchers Payable	\$ 350,462	
Due to Other Funds	106,899	
Accrued Payroll	24,148	
Accounts Payable-Other	<u>33,500</u>	
Total Current Liabilities		\$ 515,009

Reserves

Reserve for Encumbrances	\$ <u>530,031</u>	
Total Reserves		530,031

Contributions (Page 83)

From General Fund	\$ 622,802	
From Private Individuals	14,344	
From General Obligation Bonds	8,551	
From General Fixed Assets	<u>4,201,811</u>	
Total Contributions	\$4,847,508	
Less: Depreciation	<u>5,416</u>	
Net Contributions		4,842,092

Retained Earnings (Page 83)

321,431

Total Liabilities, Reserves, Contributions
and Retained Earnings

\$6,208,563

INTERGOVERNMENTAL SERVICE FUND
OPERATING ACCOUNT
ANALYSIS OF CHANGES IN RETAINED EARNINGS AND CONTRIBUTIONS
FISCAL YEAR ENDED JULY 31, 1973

	<u>TOTAL</u>	<u>RETAINED EARNINGS</u>	<u>CONTRIBUTIONS</u>
<u>Balance, August 1, 1972</u>	<u>\$5,151,168</u>	<u>\$ 267,370</u>	<u>\$4,883,798</u>
<u>Additions</u>			
Net Operating Income before Depreciation	\$1,875,499	\$1,875,499	\$ -0-
Other Income (Page 84)	16,785	16,785	
Reserve for Encumbrances - August 1, 1972	167,823	167,823	
Cash Contributions by General Fund	75,710	75,710	
Assets Acquired from Sewer Revenue Fund	45,578		45,578
Proceeds from Sale of Assets	135,575	135,575	
Assets Acquired from General Fund	52,088		52,088
Assets Acquired from Private Sources	35		35
Assets - Self Construction	135		135
Assets - Previously Purchased	3,809		3,809
Assets Purchased	<u>1,810,427</u>		<u>1,810,427</u>
Total Additions	<u>\$4,183,464</u>	<u>\$2,271,392</u>	<u>\$1,912,072</u>
<u>Total Balance and Additions</u>	<u>\$9,334,632</u>	<u>\$2,538,762</u>	<u>\$6,795,870</u>
<u>Deductions</u>			
Reserve for Encumbrances, July 31, 1973	\$ 530,031	\$ 530,031	\$ -0-
Assets Sold or Traded	118,174		118,174
Assets Salvaged	19,102		19,102
Assets Transferred to General Fund	3,431		3,431
Assets Written-Off	279		279
Adjustment Prior Year Payables	77	77	
Write-Off Accounts Receivable	1,393	1,393	
Loss on Sales of Obsolete Inventory	1,562	1,562	
Assets Purchased	1,810,427		1,810,427
Depreciation	<u>1,686,633</u>	<u>1,684,268</u>	<u>2,365</u>
Total Deductions	<u>\$4,171,109</u>	<u>\$2,217,331</u>	<u>\$1,953,778</u>
<u>Balance, July 31, 1973</u>	<u>\$5,163,523</u>	<u>\$ 321,431</u>	<u>\$4,842,092</u>
Retained Earnings - Renewal and Replacement		\$ 210,008	
Retained Earnings - Operating Account		<u>111,423</u>	
Total		<u>\$ 321,431</u>	

See notes to Financial Statements on Pages 2, 3, 4, and 5.

INTERGOVERNMENTAL SERVICE FUND
OPERATING ACCOUNT
INCOME STATEMENT
FISCAL YEAR ENDED JULY 31, 1973

	<u>TOTAL</u>
<u>Operating Revenue</u>	
Gross Charges and Lease Rentals:	
To Departments	\$ 5,656,210
To Outside Agencies	93,096
Total Operating Revenue	\$ 5,749,306
Cost of Material Used:	
Inventory, August 1, 1972	\$ 173,955
Purchases	2,664,680
Total Available Materials	\$ 2,838,635
Inventory, July 31, 1973	\$ 168,210
Cost of Material Used	\$ 2,670,425
<u>Gross Profit</u>	\$ 3,078,881
<u>Operating Expenses</u>	
Salaries and Wages	\$ 872,711
Contractual Services	160,192
Commodities	73,987
Fixed Charges	96,492
Total Operating Expenses	\$ 1,203,382
<u>Net Operating Income Before Depreciation</u>	\$ 1,875,499
Less: Operating Depreciation	1,686,633
<u>Net Operating Income After Depreciation</u>	\$ 188,866
<u>Additions</u>	
Other Income	
Recovery of Expenditures	\$ 106
Purchase Discounts	11,597
Contributions by Other Funds	2,659
Sale of Salvable Equipment	2,423
Total Other Income	\$ 16,785
<u>Net Income (Loss)</u>	\$ 205,651

See notes to Financial Statements on Pages 2,3,4,and 5.

INTERGOVERNMENTAL SERVICE FUND
OPERATING ACCOUNT
INCOME STATEMENT
FISCAL YEAR ENDED JULY 31, 1973

<u>CENTRAL STORES</u>	<u>AUTOMOTIVE REPAIR</u>	<u>RADIO SHOP</u>
\$ 252,141	\$ 5,236,313	\$ 167,756
<u>8,321</u>	<u>68,114</u>	<u>16,661</u>
\$ <u>260,462</u>	\$ <u>5,304,427</u>	\$ <u>184,417</u>
\$ 30,973	\$ 125,070	\$ 17,912
<u>196,698</u>	<u>2,377,305</u>	<u>90,677</u>
\$ <u>227,671</u>	\$ <u>2,502,375</u>	\$ <u>108,589</u>
\$ <u>29,472</u>	\$ <u>107,272</u>	\$ <u>31,466</u>
\$ <u>198,199</u>	\$ <u>2,395,103</u>	\$ <u>77,123</u>
\$ <u>62,263</u>	\$ <u>2,909,324</u>	\$ <u>107,294</u>
\$ 39,569	\$ 742,518	\$ 90,624
10,083	145,213	4,896
316	71,937	1,734
<u>4,266</u>	<u>83,310</u>	<u>8,916</u>
\$ <u>54,234</u>	\$ <u>1,042,978</u>	\$ <u>106,170</u>
\$ 8,029	\$ 1,866,346	\$ 1,124
<u>2,156</u>	<u>1,683,196</u>	<u>1,281</u>
\$ <u>5,873</u>	\$ <u>183,150</u>	\$ <u>(157)</u>
\$ 106	\$ -0-	\$ -0-
816	10,690	91
	2,659	
	<u>2,423</u>	
\$ <u>922</u>	\$ <u>15,772</u>	\$ <u>91</u>
\$ <u>6,795</u>	\$ <u>198,922</u>	\$ <u>(66)</u>

INTERGOVERNMENTAL SERVICE FUND
OPERATING ACCOUNT
STATEMENT OF CHANGES IN FINANCIAL POSITION
FISCAL YEAR ENDED JULY 31, 1973

Sources of Working Capital

From Operations		
Net Income	\$	205,651
Charges to Income not Requiring the Use of Working Capital:		
Depreciation		<u>1,686,633</u>
Working Capital Provided from Operations	\$1,892,284	
Contributions from General Fund		75,710
Sale of Assets		<u>135,575</u>
Total Provided		\$2,103,569

Application of Working Capital

Assets Purchased	\$1,810,427	
Write-Off of Accounts Receivable		1,393
Loss on Obsolete Inventory		1,562
Adjustment to Prior Year Payables		<u>77</u>
Total Applied		<u>1,813,459</u>
Increase in Working Capital		\$ 290,110
Working Capital at August 1, 1972		<u>865,808</u>
<u>Working Capital at July 31, 1973</u>		<u>\$1,155,918</u>

Changes in Components of Working Capital

Increase (Decrease) in Current Assets		
Cash	\$(140,310)	
Receivable and Deposits	(72,528)	
Inventories	(5,745)	
Prepaid Insurance		620
Accrued Revenue		<u>5</u>
Total		\$(217,958)
(Increase) Decrease in Current Liabilities		
Vouchers Payable	\$(159,300)	
Due to Other Funds		641,294
Accrued Payroll	(4,860)	
Accounts Payable - Other		<u>30,934</u>
Total		<u>508,068</u>

Increase in Working Capital \$ 290,110

INTERGOVERNMENTAL SERVICE FUND
FIXED ASSETS AND DEPRECIATION ALLOWANCES
FISCAL YEAR ENDED JULY 31, 1973

	<u>FIXED ASSETS</u>		
	<u>BALANCE</u> <u>8-1-72</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>
<u>Central Stores</u>			
Furniture and Fixtures	\$ 2,019	\$ 846	\$ -0-
Machinery and Equipment	<u>24,273</u>	<u>6,701</u>	<u> </u>
Total Central Stores	<u>\$ 26,292</u>	<u>\$ 7,547</u>	<u>\$ -0-</u>
<u>Automotive Repair</u>			
<u>Central Shops</u>			
Buildings	\$ 74,378	\$ -0-	\$ -0-
Furniture and Fixtures	13,993	17,047	16,012
Automobiles and Trucks	76,216	5,273	20,449
Machinery and Equipment	<u>141,393</u>	<u>140,727</u>	<u>150,323</u>
Total Central Shops	<u>\$ 305,980</u>	<u>\$ 163,047</u>	<u>\$ 186,784</u>
<u>City Motor Pool</u>			
Police Vehicles	\$ 851,476	\$ 573,545	\$ 420,205
Administrative Sedans	413,084	170,980	70,722
Trucks	<u>3,518,411</u>	<u>1,122,829</u>	<u>579,571</u>
Total City Motor Pool	<u>\$ 4,782,971</u>	<u>\$ 1,867,354</u>	<u>\$ 1,070,498</u>
Total Automotive Repair	<u>\$ 5,088,951</u>	<u>\$ 2,030,401</u>	<u>\$ 1,257,282</u>
<u>Radio Maintenance</u>			
Furniture and Fixture	\$ 2,882	\$ -0-	\$ -0-
Machinery and Equipment	<u>372,101</u>	<u>28,652</u>	<u> </u>
Total Radio Maintenance	<u>\$ 374,983</u>	<u>\$ 28,652</u>	<u>\$ -0-</u>
<u>Total</u>	<u>\$ 5,490,226</u>	<u>\$ 2,066,600</u>	<u>\$ 1,257,282</u>

INTERGOVERNMENTAL SERVICE FUND
FIXED ASSETS AND DEPRECIATION ALLOWANCES
FISCAL YEAR ENDED JULY 31, 1973

<u>BALANCE</u> <u>7-31-73</u>	<u>DEPRECIATION</u> <u>RATE (%)</u>	<u>DEPRECIATION ALLOWANCES</u>			<u>BALANCE</u> <u>7-31-73</u>
		<u>BALANCE</u> <u>8-1-72</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	
\$ 2,865	10	\$ 1,642	\$ 143	\$ -0-	\$ 1,785
<u>30,974</u>	10	<u>16,331</u>	<u>2,063</u>		<u>18,394</u>
<u>\$ 33,839</u>		<u>\$ 17,973</u>	<u>\$ 2,206</u>	<u>\$ -0-</u>	<u>\$ 20,179</u>
\$ 74,378	4	\$ 73,946	\$ 126	\$ -0-	\$ 74,072
15,028	10	11,271	2,355	3,297	10,329
61,040	10	29,186	10,435	14,305	25,316
<u>131,797</u>	10	<u>67,387</u>	<u>13,251</u>	<u>23,793</u>	<u>56,845</u>
<u>\$ 282,243</u>		<u>\$ 181,790</u>	<u>\$ 26,167</u>	<u>\$ 41,395</u>	<u>\$ 166,562</u>
\$ 1,004,816	100	\$ 438,595	\$ 811,654	\$ 311,903	\$ 938,346
513,342	20	56,225	95,058	60,756	90,527
4,061,669	20	326,414	770,661	568,108	528,967
<u>\$ 5,579,827</u>		<u>\$ 821,234</u>	<u>\$ 1,677,373</u>	<u>\$ 940,767</u>	<u>\$ 1,557,840</u>
<u>\$ 5,862,070</u>		<u>\$ 1,003,024</u>	<u>\$ 1,703,540</u>	<u>\$ 982,162</u>	<u>\$ 1,724,402</u>
\$ 2,882	10	\$ 2,781	\$ 23	\$ -0-	\$ 2,804
<u>400,753</u>	10	<u>13,265</u>	<u>1,258</u>		<u>14,523</u>
<u>\$ 403,635</u>		<u>\$ 16,046</u>	<u>\$ 1,281</u>	<u>\$ -0-</u>	<u>\$ 17,327</u>
<u>\$ 6,299,544</u>		<u>\$ 1,037,043</u>	<u>\$ 1,707,027</u>	<u>\$ 982,162</u>	<u>\$ 1,761,908</u>

**TRUST AND
AGENCY
FUNDS**

TRUST AND AGENCY FUNDS - ALL FUNDS
COMBINING BALANCE SHEET
JULY 31, 1973

ASSETS

	<u>TOTAL</u>	<u>CASH</u>
<u>Categorical Grant-In-Aid Funds</u>	<u>\$38,369,273</u>	<u>\$ 508,943</u>
<u>Federal Revenue Sharing-1972</u>	<u>\$ 8,316,802</u>	<u>\$ 7,868,854</u>
<u>Federal Revenue Sharing-1973-1st Bi-Annual Period</u>	<u>\$ 4,738,790</u>	<u>\$ 4,709,675</u>
<u>Other Funds</u>		
Tax Clearance Accounts	\$17,781,835	\$11,890,604
Payroll Account	285,650	33,243
Social Security Deposits Account	229,676	221,557
San Jose Burial Park Permanent Fund	332,190	301,139
City-County Tuberculosis Fund	64,178	9,344
Firemen and Policemen's Pension Fund	17,476,780	275,901
State-City Sales Tax Fund	1,269	1,269
Expanded Health Service	156,236	121,377
Home Health Agency	28,601	27,381
Public Library Memorials and Gifts	532	532
Municipal Cash Bond Fund	47,283	47,283
Deposits Fund	329,606	329,426
Bexar County Rabies Control Project	6,003	2,394
City-County Tax Appraisal Fund	190,849	6,354
Historic Building Restoration	1,028	1,028
Criminal Justice Planning Fund	24,997	24,997
Insurance Reserve Fund	688,197	536,425
Deferred Compensation Account - Sam Granata, Jr.	1,517	1,513
Total Other Funds	<u>\$37,646,427</u>	<u>\$13,831,767</u>
 <u>Total Assets</u>	 <u>\$89,071,292</u>	 <u>\$26,919,239</u>

Note: (1) Includes Due from Other Funds in amount of \$5,495,256.

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

TRUST AND AGENCY FUNDS - ALL FUNDS
COMBINING BALANCE SHEET
JULY 31, 1973

ASSETS

<u>RECEIVABLES</u>					
<u>INTEREST ON TIME DEPOSITS</u>	<u>OTHER (1) RECEIVABLES</u>	<u>DELINQUENT TAXES, COURT COSTS AND JUDGEMENTS</u>	<u>INVESTMENTS</u>	<u>OTHER ASSETS</u>	<u>FIXED ASSETS</u>
\$ -0-	\$31,058,834	\$ -0-	\$ -0-	\$ 41,574	\$ 6,759,922
\$ 25,458	\$ 278,190	\$ -0-	\$ -0-	\$ 4,791	\$ 139,509
\$ 15,217	\$ 4,077	\$ -0-	\$ -0-	\$ 2,565	\$ 7,256
\$ -0-	\$ 40,663 252,407 8,119	\$ 5,850,568	\$ -0-	\$ -0-	\$ -0-
1,051			30,000		
250	28,991 14,133	25,843	17,186,410	86	
244	2,011			58 175	32,546 1,045
	180 3,489 169,704			120	14,791
1,772 4	150,000				
<u>\$ 3,321</u>	<u>\$ 669,697</u>	<u>\$ 5,876,411</u>	<u>\$17,216,410</u>	<u>\$ 439</u>	<u>\$ 48,382</u>
<u>\$ 43,996</u>	<u>\$32,010,798</u>	<u>\$ 5,876,411</u>	<u>\$17,216,410</u>	<u>\$ 49,369</u>	<u>\$ 6,955,069</u>

(Cont'd next page)

TRUST AND AGENCY FUNDS - ALL FUNDS
COMBINING BALANCE SHEET
JULY 31, 1973
(Cont'd)

LIABILITIES

	<u>TOTAL</u>	<u>PAYABLES ACCOUNTS, VOUCHERS, OTHER FUNDS PAYROLL (1)</u>	<u>RESERVES DELINQUENT TAXES, COURT COSTS & JUDGEMENTS RECEIVABLE</u>
<u>Categorical Grant-In-Aid Funds</u>	\$38,369,273	\$ 2,051,009	\$ -0-
<u>Federal Revenue Sharing-1972</u>	\$ 8,316,802	\$ 612,824	\$ -0-
<u>Federal Revenue Sharing-1973-1st Bi-Annual Period</u>	\$ 4,738,790	\$ 2,820	\$ -0-
<u>Other Funds</u>			
Tax Clearance Account	\$17,781,835	\$11,713,351	\$ 5,850,568
Payroll Account	285,650	90,016	
Social Security Account	229,676		
San Jose Burial Park Permanent Fund	332,190		
City-County Tuberculosis Fund	64,178		25,843
Firemen & Policemen's Pension Fund	17,476,780	17,942	
State-City Sales Tax Fund	1,269		
Expanded Health Services	156,236	1,731	
Home Health Agency	28,601	1,259	
Public Library Memorials & Gifts	532		
Municipal Court Cash Bond Fund	47,283	6,900	
Deposits Funds	329,606	240	
Bexar County Rabies Control Project	6,003	6,003	
City-County Tax Appraisal	190,849	639	
Historic Building Restoration	1,028		
Criminal Justice Planning Fund	24,997		
Insurance Reserve Fund	688,197	1,312	
Deferred Compensation Account-Sam Granata, Jr.	1,517		
 Total Other Funds	 \$37,646,427	 \$11,839,393	 \$ 5,876,411
 <u>Total Liabilities</u>	 <u>\$89,071,292</u>	 <u>\$14,506,046</u>	 <u>\$ 5,876,411</u>

Note: (1) Includes Due to Other Funds in amount of \$9,047,533 .

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

TRUST AND AGENCY FUNDS - ALL FUNDS
COMBINING BALANCE SHEET
JULY 31, 1973
(Cont'd)

LIABILITIES

SOCIAL SECURITY ADVANCES FROM <u>OTHER FUNDS</u>	PAYROLL TAXES & DEDUCTIONS <u>PAYABLE</u>	OTHER <u>RESERVES</u>	PARTIAL PAYMENTS, OVERPAYMENTS & TAX <u>PRORATION</u>	<u>FUND BALANCE</u>	
				<u>AVAILABLE</u>	<u>INVESTED</u>
\$ -0-	\$ -0-	\$38,025,395	\$ -0-	\$ (8,467,053)	\$ 6,759,922
\$ -0-	\$ -0-	\$ 1,016,997	\$ -0-	\$ 6,547,472	\$ 139,509
\$ -0-	\$ -0-	\$ 174,710	\$ -0-	\$ 4,554,004	\$ 7,256
\$ -0-	\$ -0-	\$ -0-	\$ 217,916	\$ -0-	\$ -0-
81,417	195,634 148,259			332,190 38,335 17,458,838 1,269 120,927 26,297 532 40,383 329,366 -0-	32,546 1,045
		1,032			
		178,961		(3,542)	14,791
				1,028 24,997 686,885 1,517	
<u>\$ 81,417</u>	<u>\$ 343,893</u>	<u>\$ 179,993</u>	<u>\$ 217,916</u>	<u>\$19,059,022</u>	<u>\$ 48,382</u>
<u>\$ 81,417</u>	<u>\$ 343,893</u>	<u>\$39,397,095</u>	<u>\$ 217,916</u>	<u>\$21,693,445</u>	<u>\$ 6,955,069</u>

CITY OF SAN ANTONIO
NOTE TO FINANCIAL STATEMENTS -
TRUST AND AGENCY FUNDS
FISCAL YEAR ENDED JULY 31, 1973

FIREMEN AND POLICEMEN'S PENSION FUND

The City of San Antonio Firemen and Policemen's Pension Fund is a defined retirement benefit plan established in accordance with the laws of the State of Texas. Firemen and policemen contribute 7-1/2% of their salary, excluding overtime pay, to the Fund. The City must pay into the Fund a matching amount equal to the total of such contributions. In addition to the matching amount, the Fund receives \$193,173 a year (equal to the amount of such net revenues for the calendar year 1958) from parking meter collections. The General Fund also contributes \$540,000 a year until such time as the Board of Trustees of the Fund notifies the City that the Fund is actuarially sound.

The following calculations of the present value of accrued benefits under the Fund were made by consulting actuaries, as of October 31, 1972:

	<u>Present Value Of Accrued Benefits</u>
Retired members and survivors:	
Current pensions	\$11,776,368
Prospective cost-of-living increases	<u>4,315,404</u>
Total	<u>\$16,091,772</u>
Active members:	
Base pensions	\$31,509,432
Prospective cost-of-living increases	<u>13,946,112</u>
Total	<u>\$45,455,544</u>
TOTAL	<u>\$61,547,316</u>

The entry-age normal method was used to calculate the present value of accrued benefits. The more significant assumptions underlying the computation of the present value of accrued benefits are as follows:

Assumed rate of return on investment - 6% per annum, compounded annually.

Mortality basis - 1971 Group Annuity Mortality Table (set back 5 years for women only).

Retirements - Members were assumed to be eligible for retirement after attaining age 50 with 30 or more years of service, or, after attaining age 60 with 20 or more years of service. Five percent of members retiring in a given year were assumed to retire in each of the first 6 years following eligibility for retirement, 10% in year 7, 15% in year 8, 20% in year 9, and 25% in year 10.

Note to Financial Statements - Trust and Agency FundsFIREMEN AND POLICEMEN'S PENSION FUND (cont.)

Employee turnover - The percent of active members separating within the next year varied from .20% to 1.00% for firemen and from .75% to 10.00% for policemen, depending upon the age bracket.

Salary increases - Annual rate increases of 4% to 7% depending on age bracket.

Projected cost-of-living - Cost-of-living increase at average annual rate of 3%.

TRUST AND AGENCY FUNDS - CATEGORICAL GRANT-IN-AID FUNDS
SUMMARY OF GRANTING AGENCIES
COMBINING BALANCE SHEET
JULY 31, 1973

<u>GRANTING AGENCIES</u>	<u>ASSETS</u>			
	<u>TOTAL</u>	<u>CASH AND RECEIVABLES</u>	<u>OTHER CURRENT ASSETS</u>	<u>FIXED ASSETS</u>
Agriculture, Dept. of (DOA)	\$ 715,043	\$ 715,043	\$ -0-	\$ -0-
Aviation Administration, Federal (FAA)	792,130	760,408		31,722
Bureau of Outdoor Recreation (BOR)	1,469,801	1,092,578		377,223
Commerce, Dept. of (DOC)	62,268	62,261	7	
Criminal Justice Council, Texas (CJC)	1,609,183	1,421,432	1,291	186,460
Environmental Protection Agency (EPA)	7,853,465	7,634,060		219,405
Health, Education & Welfare, Dept. of (HEW)	367,317	353,891	616	12,810
Housing & Urban Development, Dept. of (HUD)	6,290,712	4,622,976	1,350	1,666,386
Labor, Dept. of (DOL)	1,603,487	1,591,820	783	10,884
Library, Texas State (TSL)	53,183	53,183		
Mental Health & Mental Retar. (M/H&M/R)	16,926	10,015	249	6,662
Misc. Granting Agencies (MISC. AGCYS.)	34,863	32,527	608	1,728
Model Cities Program (HUD)	15,080,425	11,018,703	29,579	4,032,143
Multi-Agency Funded Projects	816,666	816,666		
National Institute of Health (NIH)	300,019	177,588	553	121,878
Office of Economic Opportunity (OEO)	126,950	123,678	3,272	
Public Safety, State Dept. of (DPS)	8,735	8,000	735	
Public Welfare, State Dept. of (DPW)	598,277	587,382	2,068	8,827
Traffic Safety Administration, State (TSA)	161,822	153,812	12	7,998
Transportation, Dept. of (DOT)	408,001	331,754	451	75,796
<u>Total All Agencies</u>	<u>\$38,369,273</u>	<u>\$31,567,777</u>	<u>\$41,574</u>	<u>\$6,759,922</u>

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

TRUST AND AGENCY FUNDS - CATEGORICAL GRANT-IN-AID FUNDS
SUMMARY OF GRANTING AGENCIES
COMBINING BALANCE SHEET
JULY 31, 1973

LIABILITIES, RESERVES AND FUND BALANCES

<u>TOTAL</u>	<u>ALL PAYABLES</u>	<u>ALL RESERVES</u>	<u>FUND BALANCES</u>	
			<u>INVESTED</u>	<u>AVAILABLE</u>
\$ 715,043	\$ 167,392	\$ 714,269	\$ -0-	\$ (166,618)
792,130		1,391,774	31,722	(631,366)
1,469,801	212,815	932,107	377,223	(52,344)
62,268	218	41,662		20,388
1,609,183	101,386	1,379,572	186,460	(58,235)
7,853,465	435,563	10,216,946	219,405	(3,018,449)
367,317	23,490	370,731	12,810	(39,714)
6,290,712	227,296	6,359,815	1,666,386	(1,962,785)
1,603,487	151,819	1,425,707	10,884	15,077
53,183	1,218	9,472		42,493
16,926	3,710	9,104	6,662	(2,550)
34,863	5,249	30,112	1,728	(2,226)
15,080,425	614,911	12,111,907	4,032,143	(1,678,536)
816,666		1,633,332		(816,666)
300,019	9,817	168,033	121,878	291
126,950	3,542			123,408
8,735	4,000	8,000		(3,265)
598,277	54,261	660,049	8,827	(124,860)
161,822	8,310	121,258	7,998	24,256
408,001	26,012	441,545	75,796	(135,352)
<u>\$38,369,273</u>	<u>\$ 2,051,009</u>	<u>\$38,025,395</u>	<u>\$ 6,759,922</u>	<u>\$(8,467,053)</u>

TRUST AND AGENCY FUNDS - CATEGORICAL GRANT-IN-AID FUNDS
SUMMARY OF GRANTING AGENCIES
COMBINING STATEMENT OF INCOME, EXPENDITURES AND FUND BALANCES
FROM INCEPTION TO JULY 31, 1973

<u>GRANTING AGENCIES</u>	FUND BALANCE AT BEGINNING	REVENUES		
		PRIOR YEARS(1)	CURRENT YEAR	TOTAL
Agriculture, Dept. of (DOA)	\$ -0-	\$ -0-	\$ 515,195	\$ 515,195
Aviation Administration, Federal (FAA)		125,000	640,367	765,367
Bureau of Outdoor Recreation (BOR)		116,000	394,449	510,449
Commerce, Dept. of (DOC)		9,834	54,680	64,514
Criminal Justice Council, Texas (CJC)		741,242	749,801	1,491,043
Environmental Protection Agency (EPA)		614,817	2,493,448	3,108,265
Health, Education & Welfare, Dept. of (HEW)		168,587	259,684	428,271
Housing & Urban Development, Dept. of (HUD)		591,452	1,746,180	2,337,632
Labor, Dept. of (DOL)		2,586,217	1,697,923	4,284,140
Library, Texas State (TSL)		123,164	67,451	190,615
Mental Health & Mental Retard. (M/H&M/R)		52,821	47,080	99,901
Misc. Granting Agencies (MISC. AGCYS.)		22,087	80,404	102,491
Model Cities Program (HUD)		28,904,961	4,173,326	33,078,287
Multi-Agency Funded Projects				
National Institute of Health (NIH)	8,465	281,805	170,857	452,662
Office of Economic Opportunity (OEO)			324,000	324,000
Public Safety, State Dept. of (DPS)		25,228	50,308	75,536
Public Welfare, State Dept. of (DPW)		417,412	1,082,630	1,500,042
Traffic Safety Administration, State (TSA)			44,238	44,238
Transportation, Dept. of (DOT)		800,000	410,270	1,210,270
<u>Total All Agencies</u>	<u>\$ 8,465</u>	<u>\$35,580,627</u>	<u>\$15,002,291</u>	<u>\$50,582,918</u>

Note: (1) Prior Years Revenues and Expenditures do not include amounts for projects which were closed as of July 31, 1972.

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

TRUST AND AGENCY FUNDS - CATEGORICAL GRANT-IN-AID FUNDS
SUMMARY OF GRANTING AGENCIES
COMBINING STATEMENT OF INCOME, EXPENDITURES AND FUND BALANCES
FROM INCEPTION TO JULY 31, 1973

<u>PRIOR YEARS</u>	<u>EXPENDITURES</u>		<u>ENCUMBRANCES</u>	<u>FUND BALANCE AT END</u>
	<u>CURRENT YEAR</u>	<u>TOTAL</u>		
\$ 261,447	\$ 420,366	\$ 681,813	\$ -0-	\$ (166,618)
87,643	656,007	743,650	653,083	(631,366)
	377,223	377,223	185,570	(52,344)
9,834	34,292	44,126		20,388
682,193	712,522	1,394,715	154,563	(58,235)
590,507	2,927,119	3,517,626	2,609,088	(3,018,449)
159,331	272,918	432,249	35,736	(39,714)
444,973	2,089,388	2,534,361	1,766,056	(1,962,785)
1,991,375	2,277,688	4,269,063		15,077
70,568	77,554	148,122		42,493
43,504	58,947	102,451		(2,550)
19,663	85,054	104,717		(2,226)
20,703,424	9,661,515	30,364,939	4,391,884	(1,678,536)
			816,666	(816,666)
264,678	196,158	460,836		291
	200,592	200,592		123,408
25,228	45,573	70,801	8,000	(3,265)
478,717	1,116,418	1,595,135	29,767	(124,860)
	19,982	19,982		24,256
544,953	654,954	1,199,907	145,715	(135,352)
<u>\$26,378,038</u>	<u>\$21,884,270</u>	<u>\$48,262,308</u>	<u>\$10,796,128</u>	<u>\$ (8,467,053)</u>

TRUST AND AGENCY FUNDS - FEDERAL REVENUE SHARING
FEDERAL REVENUE SHARING - 1972
ANALYSIS OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

<u>Fund Balance, August 1, 1972</u>	\$ -0-
 <u>Additions</u>	
Revenue	
Interest on Time Deposits	\$ 198,563
Contributions from Federal Government	<u>8,313,638</u>
Total Additions	<u>8,512,201</u>
 <u>Total Fund Balance and Additions</u>	 \$8,512,201
 <u>Deductions</u>	
Expenditures (Page 95)	\$ 447,732
Reserve for Encumbrances, July 31, 1973	<u>1,516,997</u>
Total Deductions	<u>1,964,729</u>
 <u>Fund Balance, July 31, 1973</u>	 <u>\$6,547,472</u>

FUND RESOURCES

Cash	\$7,868,854
Social Security Advances to Other Funds	4,791
Interest Receivable on Time Deposits	25,458
Due from Other Funds	278,190
Due from Other Governmental Agencies	279,347
Reserve for Due from Other Governmental Agencies	(279,347)
Accounts Payable	(7,171)
Vouchers Payable	(91,712)
Due to Other Funds	(513,941)
Reserve for Encumbrances - Contracts Payable	(215,661)
Reserve for Encumbrances - Purchase Orders	(790,336)
Reserve for Contingencies	<u>(11,000)</u>
Fund Total	<u>\$6,547,472</u>

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

TRUST AND AGENCY FUNDS - FEDERAL REVENUE SHARING
FEDERAL REVENUE SHARING - 1972
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH BUDGET AUTHORIZATIONS
FISCAL YEAR ENDED JULY 31, 1973

<u>PARTICULARS</u>	<u>TOTAL AUTHORIZATIONS</u>	<u>EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>UNENCUMBERED BALANCE (DEFICIENCY)</u>
<u>Public Safety</u>				
Thirty-Two Additional Policemen	\$ 161,000	\$ 89,423	\$ -0-	\$ 71,577
Airport Security Expansion	138,000	14,894	7,093	116,013
Renovation of Aural Warning System	14,825		13,398	1,427
Fire Apparatus	445,000	48,749	385,788	10,463
Public Safety Microwave System	500,000			500,000
Two-Man Patrol for Police	89,000	49,823	8,325	30,852
Total	<u>\$ 1,347,825</u>	<u>\$ 202,889</u>	<u>\$ 414,604</u>	<u>\$ 730,332</u>
<u>Environmental Protection</u>				
Conversion of Solid Waste into Electrical Energy Study	\$ 50,000	\$ 5,000	\$ 5,150	\$ 39,850
Callahan Road Drainage	275,000			275,000
San Antonio River Flood Control #1	250,000			250,000
Sanitary Landfill Equipment	150,000			150,000
Mitchell Lake Improvements	100,000			100,000
Total	<u>\$ 825,000</u>	<u>\$ 5,000</u>	<u>\$ 5,150</u>	<u>\$ 814,850</u>
<u>Transportation</u>				
San Pedro Underpass Drainage #1	\$ 75,000	\$ -0-	\$ 32,337	\$ 42,663
Traffic Sign and Signal Shop	150,000			150,000
Traffic Control Devices Improvement	200,000	44,969	79,949	75,082
Traffic Flow Improvements	200,000	6,073	3,597	190,330
Railroad Crossing Protection Devices	174,910	1,695	6,381	166,834
Street Improvements	500,000			500,000
Total	<u>\$ 1,299,910</u>	<u>\$ 52,737</u>	<u>\$ 122,264</u>	<u>\$ 1,124,909</u>
<u>Health</u>				
Expansion of Personal Public Health Service	\$ 93,220	\$ 13,381	\$ -0-	\$ 79,839
Public Health Planning	28,950			28,950
Emergency Medical Services System	1,043,000	62,371	204,194	776,435
Public Health Neighborhood Clinics	300,000		29,150	270,850
Animal Control Facility Improvements	150,000		12,750	137,250
Health Emergency Medical Services	20,840	1,289	365	19,186
Total	<u>\$ 1,636,010</u>	<u>\$ 77,041</u>	<u>\$ 246,459</u>	<u>\$ 1,312,510</u>
<u>Recreation</u>				
Storage Building (Parks Headquarters)	\$ 80,000	\$ 644	\$ 32,424	\$ 46,932
Enlargement of Recreation Building at Lockwood Park	100,000		9,200	90,800
Lighting (Various Parks)	150,000	2,794	36,339	110,867
Picnic Facilities	50,000	3,683	3,363	42,954
Playground Equipment	50,000	3,534	600	45,866
Initial Development - Emilie and Albert Friedrich Park	50,000	2,507	5,875	41,618
Total	<u>\$ 480,000</u>	<u>\$ 13,162</u>	<u>\$ 87,801</u>	<u>\$ 379,037</u>

(Cont'd)

TRUST AND AGENCY FUNDS - FEDERAL REVENUE SHARING
FEDERAL REVENUE SHARING - 1972
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH BUDGET AUTHORIZATIONS
FISCAL YEAR ENDED JULY 31, 1973
(Cont'd)

<u>PARTICULARS</u>	<u>TOTAL</u> <u>AUTHORIZATIONS</u>	<u>EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>UNENCUMBERED</u> <u>BALANCE</u> <u>(DEFICIENCY)</u>
<u>Libraries</u>				
Library Materials	\$ 45,000	\$ 27,298	\$ 17,085	\$ 617
Personnel	25,000	4,524		20,476
Microfilm and Microfiche Facilities	19,000	1,690	5,419	11,891
Mobile Library Service to the Culturally Disadvantaged	82,000	246	18,121	63,633
Total	<u>\$ 171,000</u>	<u>\$ 33,758</u>	<u>\$ 40,625</u>	<u>\$ 96,617</u>
<u>Social Services</u>				
Welfare Cash Assistance Program	<u>\$ 35,000</u>	<u>\$ 34,784</u>	<u>\$ -0-</u>	<u>\$ 216</u>
<u>Capital Expenditures</u>				
Rehabilitation of Vogel Belt Bldg.	\$ 200,000	\$ -0-	\$ -0-	\$ 200,000
San Augustine Storm Drainage	500,000		500,000	-0-
Pablos Grove Facility	500,000			500,000
Quintana Road Project	529,000			529,000
Eastside Multi-Service Center	300,000		46,000	254,000
Southside Multi-Service Center	350,000		53,650	296,350
Expanded School Sidewalk Program	100,000	28,361	444	71,195
Land Acquisition	75,000			75,000
Total	<u>\$ 2,554,000</u>	<u>\$ 28,361</u>	<u>\$ 600,094</u>	<u>\$ 1,925,545</u>
Total	<u>\$ 8,348,745</u>	<u>\$ 447,732</u>	<u>\$ 1,516,997</u>	<u>\$ 6,384,016</u>

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

- 96 -

TRUST AND AGENCY FUNDS - FEDERAL REVENUE SHARING
FEDERAL REVENUE SHARING - 1973 - 1ST BI-ANNUAL PERIOD
ANALYSIS OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

<u>Fund Balance, August 1, 1972</u>		\$ -0-
 <u>Additions</u>		
Revenue		
Interest on Time Deposits	\$ 39,167	
Contributions from Federal Government	<u>4,884,151</u>	
Total Additions		<u>4,923,318</u>
 <u>Total Fund Balance and Additions</u>		 \$4,923,318
 <u>Deductions</u>		
Expenditures (Page 97)	\$ 194,604	
Reserve for Encumbrances, July 31, 1973	<u>174,710</u>	
Total Deductions		<u>369,314</u>
 <u>Fund Balance, July 31, 1973</u>		 <u>\$4,554,004</u>

FUND RESOURCES

Cash		\$4,709,675
Social Security Advances to Other Funds		2,565
Interest Receivable on Time Deposits		15,217
Due from Other Funds		4,077
Due to Other Funds		(2,820)
Reserve for Encumbrances - Contracts Payable		(61,250)
Reserve for Encumbrances - Purchase Orders		(109,510)
Reserve for Contingencies		<u>(3,950)</u>
Fund Balance		<u>\$4,554,004</u>

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

TRUST AND AGENCY FUNDS - FEDERAL REVENUE SHARING
FEDERAL REVENUE SHARING - 1973 - 1ST BI-ANNUAL PERIOD
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH BUDGET AUTHORIZATIONS
FISCAL YEAR ENDED JULY 31, 1973

<u>PARTICULARS</u>	<u>TOTAL</u> <u>AUTHORIZATIONS</u>	<u>EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>UNENCUMBERED</u> <u>BALANCE</u> <u>(DEFICIENCY)</u>
<u>Public Safety</u>				
Twenty-Five Additional Firemen	\$ 108,480	\$ -0-	\$ 179	\$ 108,301
Communications Equipment	16,800		8,063	8,737
Demolition of Unsafe Structures	306,000	3,995	89,112	212,893
Expanded Park Ranger Program	38,575	4,999	1,032	32,544
Downtown Foot Patrol	120,000	52,600		67,400
Total	<u>\$ 589,855</u>	<u>\$ 61,594</u>	<u>\$ 98,386</u>	<u>\$ 429,875</u>
<u>Environmental Protection</u>				
San Antonio River Flood Control	\$ 250,000	\$ -0-	\$ -0-	\$ 250,000
<u>Transportation</u>				
Perrin-Beitel Road Bridge	\$ 350,000	\$ -0-	\$ 23,950	\$ 326,050
San Pedro Underpass Drainage	175,000			175,000
Rice Road Bridge	500,000			500,000
Babcock Road Drainage	500,000			500,000
Walzen Road Improvements	150,000			150,000
Nolan Street Underpass	208,600		41,250	167,350
Total	<u>\$ 1,883,600</u>	<u>\$ -0-</u>	<u>\$ 65,200</u>	<u>\$ 1,818,400</u>
<u>Recreation</u>				
Land Acquisition for Westside Community Park	\$ 500,000	\$ 1,307	\$ 5,275	\$ 493,418
Summer Recreation Support - 1973	160,000	106,271	816	52,913
Total	<u>\$ 660,000</u>	<u>\$ 107,578</u>	<u>\$ 6,091</u>	<u>\$ 546,331</u>
<u>Social Services</u>				
Youth Services Project	\$ 150,000	\$ 634	\$ 5,033	\$ 144,333
Reduced Bus Fare Program for Elderly	106,210	24,798		81,412
Project San Antonio Outstretch	205,495			205,495
Total	<u>\$ 461,705</u>	<u>\$ 25,432</u>	<u>\$ 5,033</u>	<u>\$ 431,240</u>
<u>Capital Expenditures</u>				
Convention Center Improvements	\$ 93,100	\$ -0-	\$ -0-	\$ 93,100
Rehabilitation of Vogel Belt Bldg.	200,000			200,000
Eastside Multi-Service Center	300,000			300,000
Southside Multi-Service Center	350,000			350,000
Total	<u>\$ 943,100</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 943,100</u>
<u>Total</u>	<u>\$ 4,788,260</u>	<u>\$ 194,604</u>	<u>\$ 174,710</u>	<u>\$ 4,418,946</u>

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

OTHER TRUST AND AGENCY FUNDS
TAX CLEARANCE ACCOUNT
BALANCE SHEET
JULY 31, 1973

ASSETS

Cash

Cash in Bank

Tax Distribution Account	\$4,130,668	
Tax Proration Account	369	
Tax Overpayment Account	41,606	
Tax Partial Payment Account	<u>150,831</u>	
Total		\$4,323,474

Cash on Hand

Tax Distribution Account	\$7,498,137	
Tax Overpayment Account	52,858	
Tax Partial Payment Account	<u>16,135</u>	
Total		<u>7,567,130</u>

Total Cash \$11,890,604

Due from Other Funds

Tax Distribution Account 40,663

Delinquent Taxes Receivable (Contra)

City of San Antonio

Real Property	\$2,821,267	
Personal Property	<u>615,170</u>	
Total		\$3,436,437

San Antonio Independent School District

Real Property	\$1,563,001	
Personal Property	<u>340,783</u>	
Total		<u>1,903,784</u>

Total Taxes Receivable 5,340,221

Judgements Receivable (Contra)

City of San Antonio	\$ 320,549	
San Antonio Independent School District	<u>171,562</u>	
Total Judgements Receivable		492,111

Court Costs Receivable (Contra)

18,236

Total Assets \$17,781,835

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

OTHER TRUST AND AGENCY FUNDSTAX CLEARANCE ACCOUNTBALANCE SHEETJULY 31, 1973LIABILITIES

<u>Vouchers Payable</u>		
Tax Overpayment Account		\$ 3,221
<u>Due to Other Funds</u>		
Tax Distribution Account	\$6,488,856	
Tax Partial Payment Account	<u>40,663</u>	
Total		6,529,519
<u>Due to Other Governmental Agencies</u>		
Tax Distribution Account		5,180,611
<u>Tax Overpayments Payable</u>		
Tax Overpayment Account		91,244
<u>Delinquent Taxes Receivable (Contra)</u>		
City of San Antonio - Various Funds	\$3,436,437	
San Antonio Independent School District	<u>1,903,784</u>	
Total		5,340,221
<u>Judgements Receivable (Contra)</u>		
City of San Antonio - Various Funds	\$ 320,549	
San Antonio Independent School District	<u>171,562</u>	
Total		492,111
<u>Court Costs Payable (Contra)</u>		18,236
<u>Tax Prorations Collections Undistributed</u>		
Tax Proration Account		369
<u>Delinquent Tax Partial Collections Undistributed</u>		
Tax Partial Payment Account		<u>126,303</u>
 Total Liabilities		 <u>\$17,781,835</u>

- 99 -

TRUST AND AGENCY FUNDS - OTHER FUNDS
TAX CLEARANCE ACCOUNT
STATEMENT OF PROPERTY TAX COLLECTIONS AND DISTRIBUTIONS
FISCAL YEAR ENDED JULY 31, 1973

	<u>BALANCES DUE 8-1-72</u>	<u>TAXES</u>
<u>City Funds</u>		
General Fund	\$ 3,051,374	\$20,420,035
Debt Service Fund	1,296,203	8,278,608
City-County Tuberculosis Fund	<u>31,017</u>	<u>199,210</u>
Total City Funds	\$ 4,378,594	\$28,897,853
<u>San Antonio Independent School District</u>	<u>2,035,471</u>	<u>15,566,460</u>
Total Tax Distribution	<u>\$ 6,414,065</u>	<u>\$44,464,313</u>

Reconciliation of Tax Distribution Account

Cash in Depository	\$ 1,222,367	
Cash on Hand	5,172,851	
Due from Other Funds:		
Tax Partial Payment Accounts	<u>18,847</u>	
Total	<u>\$ 6,414,065</u>	

TRUST AND AGENCY FUNDS - OTHER FUNDS
TAX CLEARANCE ACCOUNT
STATEMENT OF PROPERTY TAX COLLECTIONS AND DISTRIBUTIONS
FISCAL YEAR ENDED JULY 31, 1973

<u>COLLECTIONS</u>		<u>TOTAL TO ALLOCATE</u>	<u>TAXES ALLOCATED 8-1-72 TO 7-31-73</u>	<u>BALANCES DUE 7-31-73</u>
<u>PENALTY AND INTEREST</u>	<u>TOTAL</u>			
\$ 304,411	\$20,724,446	\$23,775,820	\$19,168,590	\$ 4,607,230
	8,278,608	9,574,811	7,722,176	1,852,635
	<u>199,210</u>	<u>230,227</u>	<u>201,236</u>	<u>28,991</u>
\$ 304,411	\$29,202,264	\$33,580,858	\$27,092,002	\$ 6,488,856
<u>159,020</u>	<u>15,725,480</u>	<u>17,760,951</u>	<u>12,580,340</u>	<u>5,180,611</u>
<u>\$ 463,431</u>	<u>\$44,927,744</u>	<u>\$51,341,809</u>	<u>\$39,672,342</u>	<u>\$11,669,467</u>
				\$ 4,130,668
				7,498,136
				<u>40,663</u>
				<u>\$11,669,467</u>

- 100 -

TRUST AND AGENCY FUNDS - OTHER FUNDS
TAX CLEARANCE ACCOUNT
TAX PARTIAL PAYMENT ACCOUNT
ANALYSIS OF CHANGES IN ACCOUNT BALANCE
FISCAL YEAR ENDED JULY 31, 1973

<u>Account Balance, August 1, 1972</u>		\$128,963
 <u>Additions</u>		
Partial Payments Collected	\$664,926	
Total Additions		<u>664,926</u>
 <u>Total Account Balance and Additions</u>		
		\$793,889
 <u>Deductions</u>		
Taxes Distributed to Collecting Agencies and Refunded to Taxpayers	\$667,586	
Total Deductions		<u>667,586</u>
 <u>Account Balance, July 31, 1973</u>		
		<u>\$126,303</u>

ACCOUNT RESOURCES

Cash in Bank		\$150,831
Cash on Hand		16,135
Due to Other Funds:		
Tax Distribution Account		<u>(40,663)</u>
Account Balance		<u>\$126,303</u>

TRUST AND AGENCY FUNDS - OTHER FUNDS
TAX CLEARANCE ACCOUNT
TAX OVERPAYMENT ACCOUNT
ANALYSIS OF CHANGES IN ACCOUNT BALANCE
FISCAL YEAR ENDED JULY 31, 1973

<u>Account Balance, August 1, 1972</u>		\$ 47,298
 <u>Additions</u>		
Taxpayers' Overpayment Received	\$155,481	
Total Additions		<u>155,481</u>
 <u>Total Account Balance and Additions</u>		
		\$202,779
 <u>Deductions</u>		
Taxpayers' Overpayments Refunded	\$110,979	
Transferred to General Fund	<u>557</u>	
Total Deductions		<u>111,536</u>
 <u>Account Balance, July 31, 1973</u>		
		<u>\$ 91,243</u>

ACCOUNT RESOURCES

Cash in Bank		\$ 41,606
Cash on Hand		52,858
Vouchers Payable		<u>(3,221)</u>
Account Balance		<u>\$ 91,243</u>

- 102 -

TRUST AND AGENCY FUNDS - OTHER FUNDS
TAX CLEARANCE ACCOUNT
TAX PRORATION ACCOUNT
ANALYSIS OF CHANGES IN ACCOUNT BALANCE
FISCAL YEAR ENDED JULY 31, 1973

<u>Account Balance, August 1, 1972</u>	\$ 262
<u>Additions</u>	
Tax Prorations Received:	
City of San Antonio and/or Other Governmental Agencies	<u>\$16,726</u>
Total Additions	<u>16,726</u>
<u>Total Account Balance and Additions</u>	\$16,988
<u>Deductions</u>	
Transfers to Tax Clearance Account	<u>\$16,619</u>
Total Deductions	<u>16,619</u>
<u>Account Balance, July 31, 1973</u>	<u>\$ 369</u>

ACCOUNT RESOURCES

Cash In Bank	\$ <u>369</u>
Account Balance	<u>\$ 369</u>

TRUST AND AGENCY FUNDS - OTHER FUNDS
PAYROLL ACCOUNT
BALANCE SHEET
JULY 31, 1973

ASSETS

Cash in Bank	\$ 33,243
Due from Other Funds	<u>252,407</u>
Total Assets	<u>\$285,650</u>

LIABILITIES

Vouchers Payable	\$ 85,167
Due to Other Funds	4,849
Deductions Payable:	
Withholding Taxes	\$ 54,694
Insurance	90,539
Saving Bonds	2,673
Employees' Credit Union	47,575
Other	<u>153</u>
Total	<u>195,634</u>
Total Liabilities	<u>\$285,650</u>

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

TRUST AND AGENCY FUNDS - OTHER FUNDS
SOCIAL SECURITY DEPOSIT ACCOUNT
BALANCE SHEET
JULY 31, 1973

ASSETS

Cash in Bank	\$221,557
Due from Other Funds	<u>8,119</u>
<u>Total Assets</u>	<u>\$229,676</u>

LIABILITIES

Social Security Advances from Other Funds	\$ 81,417
Social Security Taxes Payable	<u>148,259</u>
<u>Total Liabilities</u>	<u>\$229,676</u>

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

TRUST AND AGENCY FUNDS - OTHER FUNDS
CITY-COUNTY TUBERCULOSIS FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JULY 31, 1973

<u>PARTICULARS</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>ACTUAL OVER (UNDER) BUDGET</u>
<u>Taxes</u>			
Current Property Taxes	\$ 183,620	\$ 184,488	\$ 868
Delinquent Property Taxes	17,110	14,610	(2,500)
Judgements Collected	<u>135</u>	<u>164</u>	<u>29</u>
<u>Total Revenue</u>	<u>\$ 200,865</u>	<u>\$ 199,262</u>	<u>\$(1,603)</u>

STATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONS
FISCAL YEAR ENDED JULY 31, 1973

<u>PARTICULARS</u>	<u>TOTAL AUTHORIZATIONS</u>	<u>EXPENDITURES</u>	<u>UNENCUMBERED BALANCE (DEFICIENCY)</u>
Payment to City-County Tuberculosis Control Board	\$ 183,026	\$ 183,026	\$ -0-
Interest on Bank Loan	<u>1,100</u>	<u>1,527</u>	<u>(427)</u>
<u>Total Expenditures</u>	<u>\$ 184,126</u>	<u>\$ 184,553</u>	<u>\$(427)</u>

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

- 106 -

TRUST AND AGENCY FUNDS - OTHER FUNDS
CITY-COUNTY TUBERCULOSIS FUND
ANALYSIS OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

<u>Fund Balance, August 1, 1972</u>		\$ 23,626
 <u>Additions</u>		
Revenue (Page 105)	\$199,262	
Total Additions		<u>199,262</u>
 <u>Total Fund Balance and Additions</u>		 \$222,888
 <u>Deductions</u>		
Expenditures (Page 105)	\$184,553	
Total Deductions		<u>184,553</u>
 <u>Fund Balance, July 31, 1973</u>		 <u>\$ 38,335</u>

FUND RESOURCES

Cash in Bank		\$ 9,344
Due from Other Funds:		
Tax Clearance Account		<u>28,991</u>
Fund Balance		<u>\$ 38,335</u>

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

TRUST AND AGENCY FUNDS - OTHER FUNDS
SAN JOSE BURIAL PARK PERMANENT FUND
ANALYSIS OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

<u>Fund Balance, August 1, 1972</u>	\$303,595
 <u>Additions</u>	
Revenue	
Sale of Lots	\$ 15,459
Interest on Investments	1,250
Interest on Time Deposits	<u>11,886</u>
Total Additions	<u>28,595</u>
 <u>Total Fund Balance and Additions</u>	 \$332,190
 <u>Deductions</u>	
None	<u>-0-</u>
 <u>Fund Balance, July 31, 1973</u>	 <u>\$332,190</u>

FUND RESOURCES

Cash In Bank	\$301,139
Interest Receivable on Time Deposits	1,051
Investments at Cost (Page 16)	<u>30,000</u>
 Fund Balance	 <u>\$332,190</u>

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

- 108 -

TRUST AND AGENCY FUNDS - OTHER FUNDS
FIREMEN AND POLICEMEN'S PENSION FUND
ANALYSIS OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

Fund Balance, August 1, 1972 \$14,218,529

Additions

Revenues

Curb Tellers	\$	500	
Interest on Time Deposits		250	
Interest on Investments		598,383	
Dividends on Stock		238,728	
Gain on Sale of Stock		322,926	
Gain on Sale of Investments		3,759	
Recovery Prior Year Expenditures		546	
Contributions From:			
Employees		1,263,696	
City Matching Contributions		1,263,696	
City Additional Contributions		557,398	
Parking Meter Collections		232,248	
Memorials and Gifts		<u>2,020</u>	
Total Revenues			<u>4,484,150</u>

Total Fund Balance and Additions \$18,702,679

Deductions

Pensions Paid	\$	1,163,908	
Personal Services		14,267	
Contractual Services		24,786	
Commodities		1,025	
Fixed Charges		781	
Capital Outlay		-0-	
Transfer to General Fund - Parking Meter			
Collections in Excess of Base Year		<u>39,074</u>	
Total Deductions			<u>1,243,841</u>

Fund Balance, July 31, 1973 \$17,458,838

FUND RESOURCES

Cash in Bank	\$	275,851	
Petty Cash		50	
Social Security Advances to Other Funds		86	
Interest Receivable on Time Deposits		250	
Due from Other Funds		14,133	
Investments at Costs (Page 16)		17,186,410	
Vouchers Payable		(2,209)	
Due to Other Funds		<u>(15,733)</u>	
Fund Balance			<u>\$17,458,838</u>

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

TRUST AND AGENCY FUNDS - OTHER FUNDS
STATE AND CITY SALES TAX TRUST FUND
ANALYSIS OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

<u>Fund Balance, August 1, 1972</u>		\$ 1,147
 <u>Additions</u>		
State and City Sales Tax Collected		\$ 10,824
Total Additions		<u>10,824</u>
 <u>Total Fund Balance and Additions</u>		 \$ 11,971
 <u>Deductions</u>		
Sales Tax Paid to State		\$ 10,590
Collection Fees		<u>112</u>
Total Deductions		<u>10,702</u>
 <u>Fund Balance, July 31, 1973</u>		 <u>\$ 1,269</u>

FUND RESOURCES

Cash in Bank		\$ 1,269
Fund Balance		<u>\$ 1,269</u>

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

- 110 -

TRUST AND AGENCY FUNDS - OTHER FUNDS
EXPANDED HEALTH SERVICES
ANALYSIS OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

	<u>TOTAL</u>	<u>UNAPPROPRIATED</u>	<u>INVESTED IN FIXED ASSETS</u>
<u>Fund Balance, August 1, 1972</u>	\$ 139,782	\$ 127,577	\$ 12,205
<u>Additions</u>			
Revenues			
Interest on Time Deposits	\$ 722	\$ 722	\$ -0-
Compensation from Federal Funded Local Operated Agencies for Health Services Rendered	86,305	86,305	
Recovery of Expenditures	1	1	
Assets Purchased	<u>20,341</u>		<u>20,341</u>
Total Additions	<u>\$ 107,369</u>	<u>\$ 87,028</u>	<u>\$ 20,341</u>
<u>Total Fund Balance and Additions</u>	<u>\$ 247,151</u>	<u>\$ 214,605</u>	<u>\$ 32,546</u>
<u>Deductions</u>			
Expenditures			
Personal Services	\$ 56,539	\$ 56,539	\$ -0-
Contractual Services	8,505	8,505	
Commodities	2,034	2,034	
Fixed Assets	5,227	5,227	
Assets Purchased	20,341	20,341	
Reserve for Encumbrances, July 31, 1973	<u>1,032</u>	<u>1,032</u>	
Total Deductions	<u>\$ 93,678</u>	<u>\$ 93,678</u>	<u>\$ -0-</u>
<u>Fund Balance, July 31, 1973</u>	<u>\$ 153,473</u>	<u>\$ 120,927</u>	<u>\$ 32,546</u>

FUND RESOURCES

Cash in Bank	\$ 121,377
Due from Other Funds	2,011
Advance Social Security Deposits for Social Security Payroll Taxes	58
Interest Receivable on Time Deposits	244
Fixed Assets	32,546
Vouchers Payable	(79)
Accounts Payable - Other	(1,056)
Due to Other Funds	
General Fund	(191)
Payroll Account	(394)
Family Planning Fund	(11)
Reserve for Encumbrances, July 31, 1973	<u>(1,032)</u>
Fund Balance	<u>\$ 153,473</u>

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

TRUST AND AGENCY FUNDS - OTHER FUNDS
HOME HEALTH AGENCY
ANALYSIS OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

	<u>TOTAL</u>	<u>UNAPPROPRIATED</u>	<u>INVESTED IN FIXED ASSETS</u>
<u>Fund Balance, August 1, 1972</u>	\$ 42,661	\$ 41,616	\$ 1,045
<u>Additions</u>			
Revenue			
Compensation for Health Service Rendered	\$ 32,136	\$ 32,136	\$ -0-
Total Additions	\$ 32,136	\$ 32,136	\$ -0-
<u>Total Fund Balance and Additions</u>	\$ 74,797	\$ 73,752	\$ 1,045
<u>Deductions</u>			
Expenditures			
Personal Services	\$ 29,043	\$ 29,043	\$ -0-
Contractual Services	10,346	10,346	
Commodities	4,014	4,014	
Fixed Charges	3,229	3,229	
Reserve for Encumbrances, July 31, 1973	823	823	
Total Deductions	\$ 47,455	\$ 47,455	\$ -0-
<u>Fund Balance, July 31, 1973</u>	\$ 27,342	\$ 26,297	\$ 1,045

FUND RESOURCES

Cash in Bank	\$ 27,381
Advance Social Security Deposits for	
Social Security Payroll Taxes	175
Fixed Assets	1,045
Vouchers Payable	(28)
Due to Other Funds:	
General Fund	(119)
Intergovernmental Service Fund	(20)
Payroll Account	(128)
Accounts Payable - Other	(141)
Reserve for Encumbrances, July 31, 1973	(823)
 Fund Balance	 \$ 27,342

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

- 112 -

TRUST AND AGENCY FUNDS - OTHER FUNDS
SAN ANTONIO PUBLIC LIBRARY
MEMORIALS AND GIFT FUND
ANALYSIS OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

<u>Fund Balance, August 1, 1972</u>		\$ 1,765
<u>Additions</u>		
Revenue		
Memorials and Gifts	\$ 711	
Total Additions		<u>711</u>
<u>Total Fund Balance and Additions</u>		\$ 2,476
<u>Deductions</u>		
Books	\$ 247	
Subscriptions	<u>1,697</u>	
Total Deductions		<u>1,944</u>
<u>Fund Balance, July 31, 1973</u>		<u>\$ 532</u>

FUND RESOURCES

Cash In Bank		\$ <u>532</u>
Fund Balance		<u>\$ 532</u>

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

TRUST AND AGENCY FUNDS - OTHER FUNDS
MUNICIPAL COURT CASH BOND FUND
ANALYSIS OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

<u>Fund Balance, August 1, 1972</u>	\$ 34,221
<u>Additions</u>	
Cash Bonds Collected	\$242,295
Total Additions	<u>242,295</u>
<u>Total Fund Balance and Additions</u>	\$276,516
<u>Deductions</u>	
Cash Bonds Forfeited and Refunded	\$236,133
Total Deductions	<u>236,133</u>
<u>Fund Balance, July 31, 1973</u>	<u>\$ 40,383</u>

FUND RESOURCES

Cash in Bank	\$ 47,283
Due to Other Funds:	
General Fund	<u>(6,900)</u>
Fund Balance	<u>\$ 40,383</u>

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

TRUST AND AGENCY FUNDS - OTHER FUNDS
DEPOSITS FUNDS
COMBINING ANALYSIS OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

	<u>TOTAL</u>	<u>STREET EXCAVATION DEPOSITS</u>	<u>MUNICIPAL COURT TRUST DEPOSITS</u>
<u>Fund Balance, August 1, 1972</u>	\$ 252,418	\$ 7,031	\$ 388
<u>Additions</u>			
Deposits Received	<u>124,296</u>	<u>709</u>	<u>2,790</u>
<u>Total Fund Balance and Additions</u>	\$ 376,714	\$ 7,740	\$ 3,178
<u>Deductions</u>			
Deposits Forfeited and Refunded	<u>47,348</u>	<u>871</u>	<u>3,043</u>
<u>Fund Balance, July 31, 1973</u>	<u>\$ 329,366</u>	<u>\$ 6,869</u>	<u>\$ 135</u>

FUND RESOURCES

Cash In Bank	\$ 329,426	\$ 6,869	\$ 135
Due from Other Funds			
General Fund	180		
Vouchers Payable	<u>(240)</u>		
Fund Balance	<u>\$ 329,366</u>	<u>\$ 6,869</u>	<u>\$ 135</u>

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

TRUST AND AGENCY FUNDS - OTHER FUNDS
DEPOSITS FUNDS
COMBINING ANALYSIS OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

<u>ZONING APPEALS DEPOSITS</u>	<u>SUBDIVIDERS ' DEPOSITS</u>	<u>SEWER EXTENSION DEPOSITS</u>	<u>CONTRACTORS ' DEPOSITS</u>	<u>AIRPORT INDUSTRIAL PARK DEPOSITS</u>
\$ 40,095	\$ 170,901	\$ 7,000	\$ 3,200	\$ 23,803
<u>63,046</u>	<u>38,178</u>	<u>-0-</u>	<u>16,773</u>	<u>2,800</u>
\$ 103,141	\$ 209,079	\$ 7,000	\$ 19,973	\$ 26,603
<u>451</u>	<u>22,263</u>	<u>2,600</u>	<u>18,120</u>	<u>-0-</u>
<u>\$ 102,690</u>	<u>\$ 186,816</u>	<u>\$ 4,400</u>	<u>\$ 1,853</u>	<u>\$ 26,603</u>
\$ 102,690	\$ 187,056	\$ 4,400	\$ 1,673	\$ 26,603
	(240)		180	
<u>\$ 102,690</u>	<u>\$ 186,816</u>	<u>\$ 4,400</u>	<u>\$ 1,853</u>	<u>\$ 26,603</u>

- 115 -

TRUST AND AGENCY FUNDS - OTHER FUNDS
BEXAR COUNTY RABIES CONTROL PROJECT
ANALYSIS OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

Fund Balance, August 1, 1972 \$ -0-

Additions

Revenue

Contributions from Other Governmental
 Agencies - Bexar County

\$16,440

Total Revenue

16,440

Total Fund Balance and Additions

\$16,440

Deductions

Expenditures

Personal Services
 Contractual Services
 Commodities
 Fixed Charges

\$12,857

362

1,685

1,536

Total Expenditures

16,440

Fund Balance, July 31, 1973

\$ -0-

FUND RESOURCES

Cash in Bank	\$ 2,394
Social Security Advances to Other Funds	120
Due from Other Governmental Agencies:	
Bexar County	3,489
Due to Other Funds:	
General Fund	(5,747)
Intergovernmental Service - Operating	(197)
Accrued Payables - Other	<u>(59)</u>
Fund Balance	<u>\$ -0-</u>

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

TRUST AND AGENCY FUNDS - OTHER FUNDS
CITY-COUNTY TAX APPRAISAL FUND
ANALYSIS OF CHANGES IN FUND BALANCE
FROM INCEPTION THROUGH JULY 31, 1973

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTAL</u>
<u>Additions</u>			
Revenue			
Contributions from Other Governmental Agencies	\$ 17,276	\$ 17,292	\$ 34,568
Contributions from General Fund	<u>50,000</u>	<u>45,728</u>	<u>95,728</u>
Total Additions	<u>\$ 67,276</u>	<u>\$ 63,020</u>	<u>\$ 130,296</u>
<u>Deductions</u>			
Expenditures			
Contractual Services	\$ 26,554	\$ 70,661	\$ 97,215
Commodities	6,160	6,357	12,517
Capital Outlay	<u>13,277</u>	<u>1,572</u>	<u>14,849</u>
Total Deductions	<u>\$ 45,991</u>	<u>\$ 78,590</u>	<u>\$ 124,581</u>
<u>Excess of Revenue over Expenditures</u>			\$ 5,715
<u>Reserve for Encumbrances, July 31, 1973</u>			<u>9,257</u>
<u>Fund Balance, July 31, 1973</u>			<u>\$(3,542)</u>

FUND RESOURCES

Cash in Bank	\$ 6,354
Due from Other Funds	
General Fund	54,272
Reserve for Due from Other Funds	(54,272)
Due from Other Governmental Agencies	
Bexar County	115,432
Reserve for Due from Other Governmental Agencies	(115,432)
Due to Other Funds	(639)
Reserve for Encumbrances - Purchase Orders	(1,107)
Reserve for Encumbrances - Contracts Payable	<u>(8,150)</u>
Fund Balance	<u>\$(3,542)</u>

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

- 117 -

TRUST AND AGENCY FUNDS - OTHER FUNDS
HISTORIC BUILDING RESTORATION FUND
ANALYSIS OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

<u>Fund Balance, August 1, 1972</u>	\$1,028
<u>Additions</u>	
None	-0-
Total Additions	\$ -0-
<u>Total Fund Balance and Additions</u>	\$1,028
<u>Deductions</u>	
None	-0-
Total Deductions	\$ -0-
<u>Fund Balance, July 31, 1973</u>	<u>\$1,028</u>

FUND RESOURCES

Cash In Bank	<u>\$1,028</u>
Fund Balance	<u>\$1,028</u>

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

TRUST AND AGENCY FUNDS - OTHER FUNDS
CRIMINAL JUSTICE PLANNING FUND
ANALYSIS OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

<u>Fund Balance, August 1, 1972</u>		\$ 22,030
<u>Additions</u>		
Court Costs Collected	\$295,285	
Total Additions		<u>295,285</u>
<u>Total Fund Balance and Additions</u>		\$317,315
<u>Deductions</u>		
Court Cost Reimbursements to State	\$277,701	
Service Fee To City	<u>14,617</u>	
Total Deductions		<u>292,318</u>
<u>Fund Balance, July 31, 1973</u>		<u>\$ 24,997</u>

FUND RESOURCES

Cash In Bank		\$ 24,997
Fund Balance		<u>\$ 24,997</u>

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

- 119 -

TRUST AND AGENCY FUNDS - OTHER FUNDS
INSURANCE RESERVE FUND
ANALYSIS OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

<u>Fund Balance, August 1, 1972</u>	\$550,286
 <u>Additions</u>	
Revenue	
Interest on Time Deposits	\$ 20,625
Contributions from Other Funds:	
General Fund	<u>150,000</u>
Total Additions	<u>170,625</u>
 <u>Total Fund Balance and Additions</u>	 \$720,911
 <u>Deductions</u>	
Claims Paid	\$ <u>34,026</u>
Total Deductions	<u>34,026</u>
 <u>Fund Balance, July 31, 1973</u>	 <u>\$686,885</u>

FUND RESOURCES

Cash In Bank	\$536,425
Interest Receivable on Time Deposits	1,772
Due from Other Funds:	
General Fund	150,000
Vouchers Payable	<u>(1,312)</u>
Fund Balance	<u>\$686,885</u>

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

TRUST AND AGENCY FUNDS - OTHER FUNDS
DEFERRED COMPENSATION ACCOUNT - SAM GRANATA, JR., CITY MANAGER (1)
ANALYSIS OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JULY 31, 1973

<u>Fund Balance, August 1, 1972</u>	\$ -0-
 <u>Additions</u>	
Revenue	
Deferred Compensation	\$ 1,513
Interest on Time Deposits	<u>4</u>
Total Revenue	<u>1,517</u>
 <u>Total Fund Balance and Additions</u>	 \$ 1,517
 <u>Deductions</u>	
Expenditures	
None	<u>-0-</u>
 <u>Fund Balance, July 31, 1973</u>	 <u>\$ 1,517</u>

FUND RESOURCES

Cash in Bank	\$ 1,513
Interest Receivable on Time Deposits	<u>4</u>
Fund Balance	<u>\$ 1,517</u>

Note: (1) This Deferred Compensation Account is maintained in accordance with a Contract of Employment between the City and Sam Granata, Jr., City Manager.

See notes to Financial Statements on Pages 2,3,4,5,89 and 90.

**GENERAL
FIXED
ASSETS**

STATEMENT OF GENERAL FIXED ASSETS
JULY 31, 1973

General Fixed Assets

Land	\$ 25,373,080
Buildings	32,032,460
Streets and Bridges	52,656,353
Flood Prevention	28,279,833
General City Equipment	<u>12,656,122</u>

Total General Fixed Assets \$ 150,997,848

Investment in General Fixed Assets

From Current Revenues	\$ 12,788,491
From Bond Funds	120,261,890
From Special Revenue Bonds	15,000
From Federal and State Grants	10,924,849
From Special Assessments	1,007,709
From Trust Funds	117,861
From Private Citizens' Contributions	1,156,708
From San Antonio Fair, Inc. in lieu of rental, utility charges, etc.	<u>4,725,340</u>

Total Investment in General Fixed Assets \$ 150,997,848

See notes to Financial Statements on Pages 2,3,4,and 5.

GENERAL FIXED ASSETS
STATEMENT OF CHANGES BY FUNCTIONS
FISCAL YEAR ENDED JULY 31, 1973

	BALANCE <u>8-1-72</u>
<u>Land</u>	\$ <u>23,627,426</u>
<u>Improvements Other than Buildings</u>	
Streets and Bridges	\$ 51,978,835
Flood Prevention	<u>28,199,126</u>
Total	<u>\$ 80,177,961</u>
<u>Buildings and Structures</u>	
Parks and Recreation	\$ 4,965,589
Fire Stations	1,848,054
La Villita	204,360
Libraries	2,723,110
Public Works	817,643
Convention Facilities	11,413,148
HemisFair Plaza	4,853,247
General	<u>4,506,527</u>
Total	<u>\$ 31,331,678</u>
<u>General City Equipment</u>	
Mayor and Council	\$ 10,948
City Manager	19,542
City Clerk	9,218
Human Resources	10,353
San Antonio Metropolitan Health District	243,292
Legal	62,527
Finance	173,181
Personnel	28,054
Community Planning and Development	47,394
Purchasing and Central Supply	10,845
Municipal Court	64,546
Land	7,068
Public Safety	2,747,848
Public Works	2,891,136
Traffic and Transportation	79,106
Building and Planning Administration	30,367
Parks and Recreation	617,115
Convention Facilities	649,543
HemisFair Plaza	108,446
Market and Parking	881
Administrative Services	-0-
Library	3,264,382
Witte Museum	385,459
Civic Advertising	5,012
Convention Bureau	27,600
Non-Departmental	-0-
Total	<u>\$ 11,493,863</u>
Total Fixed Assets	<u>\$ 146,630,928</u>

GENERAL FIXED ASSETS
STATEMENT OF CHANGES BY FUNCTIONS
FISCAL YEAR ENDED JULY 31, 1973

<u>ADDITIONS</u>	<u>TOTAL</u>	<u>DEDUCTIONS</u>	<u>BALANCE 7-31-73</u>
\$ 1,847,061	\$ 25,474,487	\$ 101,407	\$ 25,373,080
\$ 677,518	\$ 52,656,353	\$ -0-	\$ 52,656,353
80,707	28,279,833		28,279,833
<u>\$ 758,225</u>	<u>\$ 80,936,186</u>	<u>\$ -0-</u>	<u>\$ 80,936,186</u>
\$ 163,977	\$ 5,129,566	\$ -0-	\$ 5,129,566
194,622	2,042,676		2,042,676
	204,360		204,360
178,518	2,901,628		2,901,628
39,420	857,063		857,063
	11,413,148		11,413,148
	4,853,247		4,853,247
124,245	4,630,772		4,630,772
<u>\$ 700,782</u>	<u>\$ 32,032,460</u>	<u>\$ -0-</u>	<u>\$ 32,032,460</u>
\$ 3,897	\$ 14,845	\$ 2,955	\$ 11,890
11,485	31,027	10,708	20,319
3,343	12,561		12,561
1,882	12,235	1,404	10,831
130,747	374,039	10,294	363,745
6,184	68,711	401	68,310
22,525	195,706	7,029	188,677
2,746	30,800	220	30,580
6,729	54,123	3,414	50,709
1,546	12,391	340	12,051
	64,546	64,546	-0-
-0-	7,068	-0-	7,068
948,057	3,695,905	624,875	3,071,030
670,928	3,562,064	223,043	3,339,021
10,861	89,967	7,721	82,246
4,377	34,744	3,731	31,013
61,333	678,448	29,031	649,417
30,929	680,472	29,241	651,231
9,926	118,372	3,015	115,357
2,096	2,977		2,977
69	69		69
357,161	3,621,543	106,809	3,514,734
	385,459	625	384,834
1,098	6,110	237	5,873
5,954	33,554	1,975	31,579
1,862	1,862	1,862	-0-
<u>\$ 2,295,735</u>	<u>\$ 13,789,598</u>	<u>\$ 1,133,476</u>	<u>\$ 12,656,122</u>
<u>\$ 5,601,803</u>	<u>\$ 152,232,731</u>	<u>\$ 1,234,883</u>	<u>\$ 150,997,848</u>

GENERAL FIXED ASSETS
STATEMENT OF CHANGES BY SOURCE
FISCAL YEAR ENDED JULY 31, 1973

<u>SOURCE OF ADDITIONS</u>	<u>BALANCE</u> <u>8-1-72</u>
Federal and State Grants	\$ 10,800,905
Special Assessments	1,007,709
Bond Issues	117,721,261
Special Revenue Bonds	15,000
From Trust Funds	117,861
From Current Revenues	11,236,188
From Private Citizens' Contributions	1,006,664
From San Antonio Fair, Inc.	<u>4,725,340</u>
 Total	 <u>\$ 146,630,928</u>

GENERAL FIXED ASSETS
STATEMENT OF CHANGES BY SOURCE
FISCAL YEAR ENDED JULY 31, 1973

<u>ADDITIONS</u>	<u>SUB- TOTAL</u>	<u>DEDUCTIONS</u>	<u>BALANCE 7-31-73</u>
\$ 123,944	\$ 10,924,849	\$ -0-	\$ 10,924,849
	1,007,709		1,007,709
2,540,629	120,261,890		120,261,890
	15,000		15,000
	117,861		117,861
2,787,186	14,023,374	1,234,883	12,788,491
150,044	1,156,708		1,156,708
	<u>4,725,340</u>		<u>4,725,340</u>
<u>\$ 5,601,803</u>	<u>\$ 152,232,731</u>	<u>\$ 1,234,883</u>	<u>\$ 150,997,848</u>

- 124 -

GENERAL FIXED ASSETS
STATEMENT OF NATURE OF TRANSACTIONS
FISCAL YEAR ENDED JULY 31, 1973

	<u>LAND</u>
<u>Balance, August 1, 1972</u>	<u>\$ 23,627,426</u>
 <u>Additions</u>	
Expenditures from Current Year Appropriations:	
General Fund	\$ 349,646
Federal or State Funds	-0-
Bond Funds	1,349,415
Assets Transferred from Other Funds	
Assets Acquired in Prior Years	
Contributions from Private Citizens	148,000
Interdepartmental Transfers	
Trade-In Allowance	
Assets Shop Made	
Total Additions	<u>\$ 1,847,061</u>
 <u>Total Balance and Additions</u>	 <u>\$ 25,474,487</u>
 <u>Deductions</u>	
Assets Cannibalized	\$ -0-
Assets Sold	101,407
Assets Traded	
Assets Salvaged or Written Off	
Assets Stolen	
Interdepartmental Transfers	
Assets Transferred to Other Funds	
Total Deductions	<u>\$ 101,407</u>
 <u>Balance, July 31, 1973</u>	 <u>\$ 25,373,080</u>

GENERAL FIXED ASSETS
STATEMENT OF NATURE OF TRANSACTIONS
FISCAL YEAR ENDED JULY 31, 1973

<u>IMPROVEMENTS OTHER THAN BUILDINGS</u>	<u>BUILDINGS AND STRUCTURES</u>	<u>GENERAL CITY EQUIPMENT</u>	<u>TOTALS</u>
<u>\$ 80,177,961</u>	<u>\$ 31,331,678</u>	<u>\$ 11,493,863</u>	<u>\$ 146,630,928</u>
\$ 399,977	\$ 108,602	\$ 1,203,632	\$ 2,061,857
-0-	-0-	80,605	80,605
358,248	586,299	246,666	2,540,628
		52,354	52,354
		5,173	5,173
		2,044	150,044
	5,881	652,054	657,935
		52,199	52,199
		1,008	1,008
<u>\$ 758,225</u>	<u>\$ 700,782</u>	<u>\$ 2,295,735</u>	<u>\$ 5,601,803</u>
<u>\$ 80,936,186</u>	<u>\$ 32,032,460</u>	<u>\$ 13,789,598</u>	<u>\$ 152,232,731</u>
\$ -0-	\$ -0-	\$ 54,019	\$ 54,019
		83,121	184,528
		163,773	163,773
		126,809	126,809
		6,073	6,073
		657,934	657,934
		41,747	41,747
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 1,133,476</u>	<u>\$ 1,234,883</u>
<u>\$ 80,936,186</u>	<u>\$ 32,032,460</u>	<u>\$ 12,656,122</u>	<u>\$ 150,997,848</u>

**GENERAL
LONG-TERM
DEBT**

STATEMENT OF GENERAL LONG-TERM DEBT
JULY 31, 1973

Amount Available and to be Provided for the
Payment of General Long-Term Debt

Amount Available in Debt Service Fund	\$13,007,044
Amount to be provided	<u>59,502,956</u>
Total Available and to be Provided	<u>\$72,510,000</u>

General Long-Term Debt Payable

General Obligation Bonds (Page 14)	<u>\$72,510,000</u>
------------------------------------	---------------------

See notes to Financial Statements on Pages 2,3,4,5,and 126.

CITY OF SAN ANTONIO
NOTES TO FINANCIAL STATEMENTS - GENERAL LONG-TERM DEBT
FISCAL YEAR ENDED JULY 31, 1973

1. UNISSUED GENERAL OBLIGATION BONDS

On September 26, 1970, the citizens of San Antonio approved a five-year capital improvement program contained in an improvement bond authorization totaling \$62,316,000. The \$34,316,000 unissued general obligation bonds at July 31, 1973, are from this authorization and are the only unissued general obligation bonds of the City.

2. SUBSEQUENT EVENT

On September 13, 1973, the City Council passed an ordinance authorizing the publication of the notice of bond sale for an issue of general obligation bonds from the above authorization, to be dated November 1, 1973, in the principal amount of \$15,000,000.

FINANCIAL STATISTICS

STATISTICAL DATA
ASSESSED VALUE AND ESTIMATED APPRAISED VALUE OF ALL TAXABLE PROPERTY
LAST TEN FISCAL YEARS

FISCAL YEAR ENDED	TAX ROLL YEAR	REAL PROPERTY		PERSONAL PROPERTY	
		ASSESSED VALUE	ESTIMATED APPRAISED VALUE	ASSESSED VALUE	ESTIMATED APPRAISED VALUE
1964	1963	\$ 789,193,680	\$1,315,322,800	\$147,958,950	\$246,598,250
1965	1964	823,106,290	1,371,843,816	154,243,520	257,072,533
1966	1965	854,303,590	1,423,839,316	165,199,950	275,333,250
1967	1966	892,795,080	1,487,991,800	175,550,340	292,592,233
1968	1967	927,657,330	1,546,095,550	191,522,720	319,204,533
1969	1968	978,710,170	1,631,183,616	216,611,020	361,018,366
1970	1969	1,033,200,540	1,722,000,901	236,601,080	394,335,133
1971	1970	1,075,317,340	1,792,195,566	255,650,070	426,083,450
1972	1971	1,131,657,030	1,886,095,050	276,143,950	460,239,917
1973	1972	1,193,948,320	1,989,913,867	338,581,000	564,301,667

FISCAL YEAR ENDED	TAX ROLL YEAR	AUTO ROLL		MOBILE HOMES	
		ASSESSED VALUE	ESTIMATED APPRAISED VALUE	ASSESSED VALUE	ESTIMATED APPRAISED VAULE
1964	1963	\$ 24,184,410	\$ 40,307,350	\$ 1,145,790	\$ 1,909,650
1965	1964	24,547,350	40,912,250	1,778,190	2,963,650
1966	1965	25,025,320	41,708,867	1,629,500	2,715,833
1967	1966	25,081,780	41,802,967	1,786,500	2,977,500
1968	1967	26,989,320	44,982,200	1,869,290	3,115,483
1969	1968	27,145,800	45,243,000	1,944,290	3,240,484
1970	1969	27,147,120	45,245,200	2,008,800	3,348,000
1971	1970	27,221,160	45,368,600	2,191,500	3,652,500
1972	1971	28,746,710	47,911,183	2,290,500	3,817,500
1973	1972	30,718,340	51,197,233	2,540,700	4,234,500

NOTES: (1) "Appraised Value" relates to an official tax survey completed in 1953. Sixty percent of "Appraised Value", according to a recent sampling of property values, is approximately equal to forty-four percent of current market values.

To be consistent Gross Assessed Values are shown.

STATISTICAL DATA
ASSESSED VALUE AND ESTIMATED APPRAISED VALUE OF ALL TAXABLE PROPERTY
LAST TEN FISCAL YEARS

<u>TOTAL REAL AND PERSONAL</u>	
<u>ASSESSED VALUE</u>	<u>ESTIMATED APPRAISED VALUE</u>
\$ 937,152,630	\$1,561,921,050
977,349,810	1,628,916,349
1,019,503,540	1,699,172,566
1,068,345,420	1,780,584,033
1,119,180,050	1,865,300,083
1,195,321,190	1,992,201,982
1,269,801,620	2,116,336,034
1,330,967,410	2,218,279,016
1,407,800,980	2,346,334,967
1,532,529,320	2,554,215,534

<u>TOTAL AUTO AND MOBILE HOMES</u>		<u>TOTAL OF ALL TAXABLE PROPERTY</u>		(1) <u>ESTIMATED PERCENTAGE ASSESSED TO APPRAISED VALUE</u>
<u>ASSESSED VALUE</u>	<u>ESTIMATED APPRAISED VALUE</u>	<u>ASSESSED VALUE</u>	<u>ESTIMATED APPRAISED VALUE</u>	
\$ 25,330,200	\$ 42,217,000	\$ 962,482,830	\$1,604,138,050	60
26,325,540	43,875,900	1,003,675,350	1,672,792,249	60
26,654,820	44,424,700	1,046,158,360	1,743,597,266	60
26,868,280	44,780,467	1,095,213,700	1,825,364,500	60
28,858,610	48,097,683	1,148,038,660	1,913,397,766	60
29,090,090	48,483,484	1,224,411,280	2,040,685,466	60
29,155,920	48,593,200	1,298,957,540	2,164,929,234	60
29,412,660	49,021,100	1,360,380,070	2,267,300,116	60
31,037,210	51,728,683	1,438,838,190	2,398,063,650	60
33,259,040	55,431,733	1,565,788,360	2,609,647,267	60

STATISTICAL DATA
TAX RATES FOR THE LAST TEN FISCAL YEARS

<u>FISCAL YEAR ENDED</u>	<u>TAX ROLL</u>	<u>CITY</u>	<u>SCHOOLS</u>
7-31-64	1963	\$ 1.89	Various
7-31-65	1964	1.89	Various
7-31-66	1965	1.97	Various
7-31-67	1966	1.97	Various
7-31-68	1967	2.10	Various
7-31-69	1968	1.89	Various
7-31-70	1969	1.89	Various
7-31-71	1970	1.89	Various
7-31-72	1971	1.89	Various
7-31-73	1972	1.89	Various

TAX LEVIES FOR THE LAST TEN FISCAL YEARS

<u>FISCAL YEAR ENDED</u>	<u>TAX ROLL</u>	<u>CITY (1)(2)</u>	<u>SCHOOLS</u>
7-31-64	1963	\$18,191,028	\$15,621,392
7-31-65	1964	18,969,566	16,262,529
7-31-66	1965	20,609,427	17,565,046
7-31-67	1966	21,575,819	19,922,341
7-31-68	1967	24,108,812	21,063,522
7-31-69	1968	23,141,373	29,801,764
7-31-70	1969	24,550,404	30,942,975
7-31-71	1970	25,711,290	33,034,146
7-31-72	1971	27,194,042	40,273,621
7-31-73	1972	29,593,400	44,838,445

- NOTES: (1) Auto Tax Roll Included.
(2) To be consistent, Gross Levies are Shown.

STATISTICAL DATA
TAX RATES FOR THE LAST TEN FISCAL YEARS

<u>COUNTY</u>	<u>STATE</u>	<u>OTHER</u>
\$.73	\$.42	Various
.79	.42	Various
.73	.42	Various
.76	.42	Various
.76	.42	Various
.79	.42	Various
.80	.37	Various
.80	.32	Various
.80	.32	Various
.80	.32	Various

TAX LEVIES FOR THE LAST TEN FISCAL YEARS

<u>COUNTY</u>	<u>STATE</u>	<u>OTHER</u>	<u>TOTAL</u>
\$4,139,116	\$1,480,971	\$ 5,406,236	\$44,838,743
4,639,534	1,495,250	6,027,919	47,394,798
4,441,793	1,536,010	6,526,398	50,678,674
4,803,840	1,585,323	6,847,715	54,735,038
5,133,660	1,694,270	7,632,581	59,632,845
5,674,955	2,085,202	11,288,113	71,991,407
7,283,126	2,162,663	12,072,979	77,012,147
6,640,000	3,071,000	12,425,539	80,881,975
7,130,434	2,760,250	14,334,700	91,693,047
7,827,859	3,131,144	15,722,339	101,113,187

STATISTICAL DATA
ALLOCATION OF CITY TAX RATES
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>TAX ROLL</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE FUND</u>	<u>TUBERCULOSIS CONTROL</u>	<u>TOTAL</u>
1963-64	1963	\$ 1.2970	\$.5847	\$.0083	\$ 1.89
1964-65	1964	1.3240	.5520	.0140	1.89
1965-66	1965	1.3532	.6009	.0159	1.97
1966-67	1966	1.4141	.5410	.0149	1.97
1967-68	1967	1.5241	.5635	.0124	2.10
1968-69	1968	1.3183	.5598	.0119	1.89
1969-70	1969	1.3748	.5000	.0152	1.89
1970-71	1970	1.3165	.5600	.0135	1.89
1971-72	1971	1.3166	.5600	.0134	1.89
1972-73	1972	1.3370	.5400	.0130	1.89

ALLOCATION OF CITY TAX LEVIES - EXCLUSIVE OF AUTO ROLL (1)
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>TAX ROLL</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE FUND</u>	<u>TUBERCULOSIS CONTROL</u>	<u>TOTAL</u>
1963-64	1963	\$12,169,794	\$5,486,261	\$ 77,888	\$17,733,943
1964-65	1964	13,288,731	5,540,327	140,508	18,969,566
1965-66	1965	14,156,616	6,285,875	166,936	20,609,427
1966-67	1966	15,132,808	5,789,438	159,462	21,081,708
1967-68	1967	17,085,868	6,317,035	139,133	23,542,036
1968-69	1968	15,783,551	6,702,292	142,475	22,628,318
1969-70	1969	17,484,927	6,359,081	193,315	24,037,323
1970-71	1970	17,551,111	7,465,722	179,978	25,196,811
1971-72	1971	18,565,266	7,896,512	188,951	26,650,729
1972-73	1972	20,523,886	8,289,379	199,558	29,012,823

NOTE: (1) To be consistent Gross Levies are shown.

STATISTICAL DATA
RATIO OF NET GENERAL FUNDED DEBT
TO ASSESSED VALUE AND NET FUNDED DEBT PER CAPITA
LAST TEN FISCAL YEARS

FISCAL YEAR	POPULATION	ASSESSED VALUE		GROSS FUNDED DEBT	LESS BALANCE IN DEBT SERVICE FUND	NET FUNDED DEBT	RATIO OF NET FUNDED DEBT TO ASSESSED VALUE	NET FUNDED DEBT PER CAPITA
		(1)	(2)					
1964	665,406	\$ 962,482,830	\$51,457,000	\$ 5,964,681	\$45,492,319	4.73%	\$68.37	
1965	683,085	1,003,675,350	47,646,000	5,984,982	41,697,018	4.15	61.04	
1966	701,262	1,046,158,360	58,548,000	6,429,188	52,118,812	4.98	74.32	
1967	719,190	1,095,213,700	65,182,000	6,364,253	58,817,747	5.37	81.78	
1968	737,118	1,148,038,660	65,693,000	7,462,907	58,230,093	5.07	79.00	
1969	755,046	1,224,411,280	61,202,000	8,516,669	52,685,331	4.30	69.78	
1970	654,153	1,298,957,540	56,114,000	8,226,513	47,887,487	3.69	73.21	
1971	689,785	1,360,380,070	64,568,000	9,850,419	54,717,581	4.02	79.33	
1972	670,785	1,438,838,190	75,356,000	11,513,707	63,842,293	4.43	95.18	
1973	754,996	1,565,788,360	72,510,000	13,007,044	59,502,956	3.80	78.81	

NOTES: (1) To be consistent Gross Assessed Values are shown.
(2) Assessed Value includes Auto Roll.

STATISTICAL DATA
TAX LEVIES AND TAX COLLECTIONS
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>TOTAL TAX LEVY (1)(3)</u>	<u>AMOUNT OF CURRENT TAXES COLLECTED (2)</u>	<u>PERCENT OF CURRENT TAXES COLLECTED</u>
1963-1964	\$17,733,943	\$16,059,713	90.6%
1964-1965	18,505,621	16,718,061	90.3
1965-1966	20,116,428	18,252,971	90.7
1966-1967	21,081,708	19,202,259	91.1
1967-1968	23,542,036	21,603,818	91.8
1968-1969	22,601,804	20,614,329	91.2
1969-1970	24,034,191	21,729,888	90.4
1970-1971	25,711,290	22,910,027	89.1
1971-1972	27,194,042	24,595,007	90.4
1972-1973	29,593,400	26,811,396	90.6
Average Ten Years			90.6

NOTES: (1) Auto Tax Roll Included.
(2) Collections for Period April 1 - July 31.
(3) To be consistent Gross Levies are Shown.

STATISTICAL DATA
TAX LEVIES AND TAX COLLECTIONS
LAST TEN FISCAL YEARS

<u>AMOUNT OF DELINQUENT TAXES COLLECTED</u>	<u>TOTAL COLLECTED FOR YEAR</u>	<u>PERCENT OF TAX LEVY OF TOTAL COLLECTIONS</u>	<u>ACCUMULATED DELINQUENT TAXES (1)</u>	<u>PERCENT OF DELINQUENT TAXES OF CURRENT LEVY</u>
\$1,823,106	\$17,882,819	100.8%	\$3,985,991	22.5%
1,724,720	18,442,781	99.7	3,941,686	21.3
1,666,579	19,919,550	99.0	3,977,472	19.8
1,643,734	20,845,993	98.9	4,121,137	19.5
1,851,407	23,455,225	99.6	4,117,412	17.5
1,482,432	22,096,761	97.8	4,261,228	18.9
1,871,398	23,601,286	98.2	4,500,820	18.7
2,290,372	25,200,399	98.0	4,266,284	16.6
2,399,467	26,994,474	99.2	3,665,174	13.5
2,063,454	28,874,850	97.6	3,674,807	12.4
		98.9		

STATISTICAL DATA
ANALYSIS OF PRINCIPAL SOURCES OF REVENUES
GENERAL FUND
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>TAXES OTHER THAN PROPERTY TAXES</u>	<u>LICENSES AND PERMITS</u>	<u>FINES FORFEITS AND PENALTIES</u>	<u>REVENUE FROM USE OF MONEY AND PROPERTY</u>	<u>REVENUES FROM OTHER AGENCIES</u>	<u>CHARGES FOR CURRENT SERVICES</u>
1963-64	\$ 485,426	\$ 778,308	\$1,049,476	\$ 68,806	\$130,454	\$ 855,734
1964-65	509,898	782,899	1,167,696	68,701	114,683	948,764
1965-66	520,421	821,268	1,532,139	74,322	117,959	1,015,348
1966-67	555,071	820,713	1,833,539	77,873	170,932	1,077,219
1967-68	663,597	953,469	1,467,643	147,605	185,860	1,096,501
1968-69	9,093,768	859,770	1,802,174	164,512	212,327	1,241,383
1969-70	9,730,453	902,049	1,887,180	278,443	241,126	1,271,497
1970-71	10,699,597	1,028,029	2,034,404	308,429	263,393	1,277,987
1971-72	12,195,023	1,299,243	2,039,703	288,787	172,414	4,791,190
1972-73	14,030,349	1,571,135	1,960,866	299,923	100,000	5,282,298

NOTES: (1) Includes Contributions from Other Funds.

STATISTICAL DATA
ANALYSIS OF PRINCIPAL SOURCES OF REVENUES
GENERAL FUND
LAST TEN FISCAL YEARS

<u>CITY-OWNED AGENCIES</u> <u>CONTRIBUTIONS</u> <u>TO CITY</u>	<u>AGENCIES</u> <u>EXPENSE</u> <u>REFUNDS</u>	<u>OTHER (1)</u> <u>REVENUE</u>	<u>TOTAL</u> <u>EXCEPT</u> <u>PROPERTY</u> <u>TAXES</u>	<u>GENERAL FUND</u> <u>PORTION OF</u> <u>PROPERTY</u> <u>TAXES</u>	<u>TOTAL</u> <u>REVENUE</u> <u>FOR GENERAL</u> <u>FUND</u>
\$ 5,695,648	\$2,201,370	\$ 759,500	\$12,024,722	\$12,684,959	\$24,709,681
5,808,206	2,266,096	850,594	12,517,537	13,224,877	25,742,414
5,914,932	2,361,442	1,134,581	13,492,412	14,008,132	27,500,544
6,682,327	2,367,246	1,184,399	14,769,319	15,189,284	29,958,603
7,527,432	2,318,055	2,397,158	16,757,320	17,310,036	34,067,356
7,581,850	3,406,338	2,775,654	27,137,776	15,888,480	43,026,256
8,202,836	3,685,332	2,457,185	28,656,101	17,411,807	46,067,908
10,588,752	2,162,928	2,466,523	30,830,042	17,963,572	48,793,614
10,928,074	2,375,128	3,486,478	37,576,040	19,171,295	56,747,335
12,385,337	2,691,154	3,431,268	41,752,330	20,726,857	62,479,187

STATISTICAL DATA
GENERAL FUND EXPENDITURES
FOR SELECTED FUNCTIONS
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>GENERAL GOVERNMENT JUDICIAL</u>	<u>PUBLIC SAFETY</u>	<u>PUBLIC WORKS</u>
1963-64	\$1,878,767	\$ 8,053,397	\$ 7,675,994
1964-65	1,987,470	8,818,923	7,849,677
1965-66	2,109,147	9,354,447	7,904,392
1966-67	2,339,914	9,986,443	8,305,589
1967-68	3,066,021	12,631,148	8,465,550
1968-69	4,959,176	14,560,762	10,132,428
1969-70	5,893,462	17,226,558	11,147,384
1970-71	5,886,164	18,720,885	11,287,972
1971-72	6,079,006	21,838,620	14,813,046
1972-73	7,353,203	25,383,506	14,832,166

NOTE: (1) Includes Contributions to Other Funds.

STATISTICAL DATA
GENERAL FUND EXPENDITURES
FOR SELECTED FUNCTIONS
LAST TEN FISCAL YEARS

<u>LIBRARIES</u>	<u>HEALTH</u>	<u>NON- DEPARTMENTAL ACTIVITIES (1)</u>	<u>RECREATION</u>	<u>TOTALS</u>
\$ 669,790	\$1,408,483	\$3,836,300	\$1,645,027	\$25,167,758
726,489	1,492,523	4,102,042	1,778,996	26,756,120
735,105	1,584,726	4,048,761	1,874,086	27,610,664
903,015	1,727,138	4,100,804	2,014,653	29,377,556
878,318	1,962,254	5,418,750	2,264,164	34,686,205
997,899	2,316,499	5,467,892	2,370,368	40,805,024
1,247,435	2,800,675	4,595,006	3,002,429	45,912,949
1,304,611	3,079,742	5,682,162	3,286,776	49,248,312
1,550,967	3,165,338	6,635,182	3,747,055	57,829,214
1,562,032	3,593,501	5,978,288	4,323,151	63,025,847

STATISTICAL DATA
STATEMENT OF LEGAL DEBT MARGIN
JULY 31, 1973

Assessed Valuation, 1972 Roll (Net of Adjustments and Excluding Auto Roll and Mobile Homes)	<u>\$1,534,180,589</u>
Bonded Debt Limit - 10% of Assessed Value (1)	\$ 153,418,059
Amount of Debt Applicable to Debt Limit	<u>72,510,000</u>
Legal Debt Margin	<u>\$ 80,908,059</u>
Bonds Authorized - Unissued	<u>\$ 34,316,000</u>

NOTE: City Charter set limits of Bond Indebtedness
at 10% of Assessed Valuation.

STATISTICAL DATA
OVERLAPPING DEBT STATEMENT
JULY 31, 1973

<u>SUBDIVISION</u>	<u>NET DEBT OUTSTANDING</u>	<u>ESTIMATED % APPLICABLE TO THIS GVT. UNIT</u>	<u>GOVT'L. UNIT'S SHARE OF DEBT</u>
Bexar County	\$ 1,084,636	87.30%	\$ 946,887
Road District No. 1	1,327,921	82.00	1,088,895
Road District No. 2	1,192,771	93.36	1,113,571
Road District No. 3	709,371	83.47	592,112
Road District No. 4	865,709	88.86	769,269
Bexar County Hospital District	4,230,360	87.36	3,695,643
Alamo Heights Independent School District	5,376,097	45.00	2,419,244
East Central Independent School District	4,203,000	31.77	1,335,293
Edgewood Independent School District	3,866,720	100.00	3,866,720
Harlandale Independent School District	10,559,796	100.00	10,559,796
Judson Independent School District	8,476,500	20.00	1,695,300
Northeast Independent School District	43,620,673	83.42	36,388,365
Northside Independent School District	24,591,637	39.87	9,804,686
San Antonio Independent School District	45,210,929	98.81	44,672,919
San Antonio River Authority	12,723,048	88.00	11,196,282
San Antonio Union Jr. College District	1,292,736	91.80	1,186,732
South San Antonio Ind. School District	7,104,807	63.92	4,541,393
Southside Independent School District	946,487	13.15	124,463
Southwest Independent School District	1,960,080	9.25	<u>181,307</u>
Total Overlapping Net Debt			\$136,178,877
City of San Antonio		100.00	<u>59,502,956</u>
<u>Total Direct and Overlapping Net Debt</u>			<u>\$195,681,833</u>

STATISTICAL DATA
SUMMARY OF DEBT SERVICE CHARGES
JULY 31, 1973
(CENTS OMITTED)

<u>YEAR ENDED</u> <u>JULY 31ST</u>	<u>GENERAL OBLIGATION BONDS</u>		<u>REVENUE BONDS</u>	
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
1974	\$ 5,337,000	\$ 2,826,445	\$ 655,000	\$ 1,099,860
1975	6,172,000	2,619,287	691,000	1,069,560
1976	6,164,000	2,365,970	701,000	1,037,801
1977	5,914,000	2,119,335	711,000	1,005,749
1978	5,664,000	1,899,886	718,000	973,084
1979	5,302,000	1,694,180	824,000	937,962
1980	4,750,000	1,490,492	838,000	900,428
1981	4,378,000	1,305,083	844,000	862,387
1982	4,189,000	1,139,207	907,000	823,650
1983	3,617,000	981,036	913,000	784,135
1984	3,623,000	840,276	958,000	744,685
1985	3,339,000	697,502	972,000	703,468
1986	3,362,000	572,961	890,000	661,300
1987	2,535,000	461,184	920,000	621,350
1988	1,927,000	359,880	975,000	578,600
1989	1,693,000	274,015	1,010,000	533,101
1990	1,678,000	192,325	1,090,000	480,275
1991	1,678,000	120,400	1,100,000	420,650
1992	960,000	48,413	1,210,000	358,250
1993	107,000	8,725	1,220,000	293,325
1994	87,000	3,875	1,225,000	227,975
1995	34,000	850	1,225,000	162,412
1996			1,220,000	96,850
1997			1,050,000	29,750
Totals	<u>\$72,510,000</u>	<u>\$22,021,327</u>	<u>\$22,867,000</u>	<u>\$15,406,607</u>

STATISTICAL DATA
SUMMARY OF DEBT SERVICE CHARGES
JULY 31, 1973
(CENTS OMITTED)

<u>PRINCIPAL</u>	<u>TOTALS</u>		<u>OUTSTANDING JULY 31ST</u>	
	<u>INTEREST</u>	<u>TOTAL</u>	<u>G. O. BONDS</u>	<u>REVENUE BONDS</u>
\$ 5,992,000	\$ 3,926,305	\$ 9,918,305	\$72,510,000	\$22,867,000
6,863,000	3,688,847	10,551,847	67,173,000	22,212,000
6,865,000	3,403,771	10,268,771	61,001,000	21,521,000
6,625,000	3,125,084	9,750,084	54,837,000	20,820,000
6,382,000	2,872,970	9,254,970	48,923,000	20,109,000
6,126,000	2,632,142	8,758,142	43,259,000	19,391,000
5,588,000	2,390,920	7,978,920	37,957,000	18,567,000
5,222,000	2,167,470	7,389,470	33,207,000	17,729,000
5,096,000	1,962,857	7,058,857	28,829,000	16,885,000
4,530,000	1,765,171	6,295,171	24,640,000	15,978,000
4,581,000	1,584,961	6,165,961	21,023,000	15,065,000
4,311,000	1,400,970	5,711,970	17,400,000	14,107,000
4,252,000	1,234,261	5,486,261	14,061,000	13,135,000
3,455,000	1,082,534	4,537,534	10,699,000	12,245,000
2,902,000	938,480	3,840,480	8,164,000	11,325,000
2,703,000	807,116	3,510,116	6,237,000	10,350,000
2,768,000	672,600	3,440,600	4,544,000	9,340,000
2,778,000	541,050	3,319,050	2,866,000	8,250,000
2,170,000	406,663	2,576,663	1,188,000	7,150,000
1,327,000	302,050	1,629,050	228,000	5,940,000
1,312,000	231,850	1,543,850	121,000	4,720,000
1,259,000	163,262	1,422,262	34,000	3,495,000
1,220,000	96,850	1,316,850	None	2,270,000
1,050,000	29,750	1,079,750		1,050,000
				None
<u>\$95,377,000</u>	<u>\$37,427,934</u>	<u>\$132,804,934</u>		

STATISTICAL DATA
SALARIES & SURETY BONDS OF PRINCIPAL OFFICIALS
AS OF JULY 31, 1973

<u>OFFICIAL TITLE</u>	<u>SALARY</u>	<u>AMOUNT OF SURETY BOND</u>
Mayor	\$ 3,000 (1)	
Councilmen	20 per meeting (2)	
City Manager	42,500	\$ 5,000
Director of Finance	23,000	105,000(3)
Assistant Director of Finance	18,500	5,000
City Controller	15,420	10,000
Tax Assessor	19,280	5,000
Treasury Supervisor	13,656	50,000
City Clerk	18,000	5,000
City Attorney	30,000	5,000
Chief of Police	22,900	5,000
Fire Chief	22,900	5,000
Director of Public Works	20,000	5,000
Director of Health	26,000	5,000
Director of Parks and Recreation	23,000	5,000
Director of Aviation and Municipal Facilities	26,000	5,000
Director of Personnel	23,000	5,000
Director of Community Planning & Development	25,320	5,000
Director of Library	21,166	5,000
Director of Building and Planning Administration	23,000	5,000
Director of Traffic and Transportation	21,000	5,000
Director of Convention Facilities	24,500	5,000
Director of Convention Bureau	22,000	25,000
Administrator of Model Cities	19,680	5,000
Director of Human Resources	24,000	5,000
Director of HemisFair Plaza	21,500	5,000
Director of Department of Purchasing and Central Supply	19,500	10,000
Director of Market and Parking	16,000	5,000
Director of Administrative Services	24,000	5,000
Director of Right-of-Way and Land Acquisition	17,000	5,000
Director of Employee Relations	19,500	5,000

NOTES: (1) Plus \$20.00 per meeting not to exceed \$1,040 per annum.

(2) Not to exceed \$1,040 per annum.

(3) \$100,000 of this amount is for a Faithful Performance Bond.

STATISTICAL DATA
SCHEDULE OF INSURANCE COVERAGE
REVENUE BOND ISSUES
JULY 31, 1973

SEWER PROPERTIES

Type of Insurance: Explosion
Insurer : Royal Indemnity Company
Policy Number : RKF 80 11 51
Expiration Date : August 1, 1975

This policy provides explosion insurance in the amount of \$805,000 at the Rilling Road, \$630,000 at Leon Creek, and \$530,000 at Salado Creek Sewage Disposal Plants (50% co-insurance applicable) on buildings and their contents. Excluded from this coverage are aeration tanks, primary sedimentation tanks, final sedimentation tanks, sludge drying beds, and channels connecting the excluded structures.

Type of Insurance: Boiler and Machinery
Insurer : American and Foreign Insurance Company
Policy Number : AWW 10 00 28B
Expiration Date : May 5, 1974

Covers damage to boilers and machinery resulting from accident, combustion and explosion. Maximum Limits: \$1,500,000 per accident.

STATISTICAL DATA
SCHEDULE OF INSURANCE COVERAGE
REVENUE BOND ISSUES
JULY 31, 1973

INTERNATIONAL AIRPORT PROPERTIES

Type of Insurance: Fire and Extended Coverage
 Insurer : American and Foreign Insurance Company; Aetna Fire
 Underwriters Insurance Company
 Policy Number : AKF 91 03 01 and 57 91 04
 Expiration Date : May 31, 1976

Insures against loss or damage for fire and lightning. The extended coverage provision insures against loss or damage by windstorm, hurricane, hail, explosion, riot, civil commotion, smoke, and aircraft and land vehicles. These policies cover the following City-owned Facilities and contents located at International Airport.

<u>DESCRIPTION</u>	<u>CO-INS.</u>	<u>AMOUNT</u>
Hangar No. 1	Nil	\$ 212,500
Hangar No. 2	Nil	202,500
Hangar No. 3	Nil	212,500
Hangars No. 5 and 5A	80%	210,000
Hangar No. 7	80%	22,500
Hangar No. 8	80%	32,500
T-Hangar 11	80%	56,250
T-Hangar 12	80%	56,250
T-Hangar 13	80%	40,000
T-Hangar 14	80%	40,000
Main Terminal Building	80%	2,500,000
East Concourse	80%	170,000
West Concourse	80%	336,250
North Satellite	80%	1,500,000
Terminal Annex	80%	242,500
Sanitation Building	80%	16,250
Freight Terminal	80%	23,750
Power Vault	80%	4,625
Customs Building	Nil	152,500
Warehouse	80%	28,750
Warehouse	80%	15,000
Auto Repair Shop	80%	15,000
Auto Service Station	80%	4,065
Storage Building	80%	12,500
Aircraft Maintenance and Repair Building	Nil	90,000
Aircraft Repair and Testing Building	80%	83,750
Aircraft Parts Repair Building	80%	16,250
Aircraft Maintenance, Office and Warehouse	80%	132,500
Office Building	80%	62,500
Aircraft Storage Building	Nil	10,000

(Cont'd Opposite Page)

STATISTICAL DATA
SCHEDULE OF INSURANCE COVERAGE
REVENUE BOND ISSUES
JULY 31, 1973

INTERNATIONAL AIRPORT PROPERTIES (cont'd)

<u>DESCRIPTION</u>	<u>CO-INS.</u>	<u>AMOUNT</u>
Office Building	Nil	10,000
Office Building	Nil	7,500
Aircraft Storage and Sheet Metal Building	Nil	11,250
Office Building	Nil	2,500
Storage Building	Nil	2,500
Office Building	Nil	21,250
Dwelling	Nil	10,000
Dwelling	Nil	10,000
Dwelling	Nil	10,000
Fire Station	80%	116,250
Transformer Building	80%	23,750
		<u>\$6,726,190</u>

Type of Insurance: Boiler and Machinery
 Insurer : American and Foreign Insurance Company
 Policy Number : AWW 10 00 28B
 Expiration Date : May 5, 1974

Covers damage to boilers and machinery resulting from accident, combustion and explosion. Maximum Limits: \$1,500,000 per accident.

Type of Insurance: Owners' Landlords' and Tenants' Liability
 Insurer : U. S. Aircraft Ins. Group
 Policy Number : LG 9780
 Expiration Date : August 1, 1974

Provides liability coverage for premises operations which are defined as: "The ownership, maintenance or use of premises, and for all operations necessary or incidental thereto." \$5,000,000 single limit for bodily injury and property damage.

Type of Insurance: Money and Securities
 Insurer : American and Foreign Insurance Company
 Policy Number : AF 59 73 64
 Expiration Date : August 1, 1975

Indemnities against loss or destruction of monies and securities, and damage to property as the result of safe robber or hold up, when such losses are caused by other than employees.

STATISTICAL DATA
TAX CLEARANCE ACCOUNT
TAX DISTRIBUTION ACCOUNT
ANALYSIS OF 1972 TAX ROLL
FISCAL YEAR ENDED JULY 31, 1973

	CITY OF SAN ANTONIO		
	REAL	PERSONAL	TOTAL
<u>1972 Tax Roll</u>			
Total Assessed Valuation	\$1,193,948,320	\$ 338,581,000	\$1,532,529,320
Add:			
Supplemental Assessments	1,073,439	577,830	1,651,269
	\$1,195,021,759	\$ 339,158,830	\$1,534,180,589
Deduct:			
Cancellation of Assessments	722,328	5,189,259	5,911,587
Total Net Assessed Value	\$1,194,299,431	\$ 333,969,571	\$1,528,269,002
Net Tax Levy	\$ 22,572,358	\$ 6,312,047	\$ 28,884,405
Deduct:			
Collections	20,926,540	5,884,856	26,811,396
Balance	\$ 1,645,818	\$ 427,191	\$ 2,073,009
<u>Percent of Collections to Net Levy</u>	<u>92.71%</u>	<u>93.23%</u>	<u>92.82%</u>

NOTE: Auto Rolls and Mobil Homes Excluded.

STATISTICAL DATA
TAX CLEARANCE ACCOUNT
TAX DISTRIBUTION ACCOUNT
ANALYSIS OF 1972 TAX ROLL
FISCAL YEAR ENDED JULY 31, 1973

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

<u>REAL</u>	<u>PERSONAL</u>	<u>TOTAL</u>
\$ 575,373,860	\$ 228,151,540	\$ 803,525,400
<u>229,385</u>	<u>315,384</u>	<u>544,769</u>
\$ 575,603,245	\$ 228,466,924	\$ 804,070,169
<u>420,410</u>	<u>3,792,462</u>	<u>4,212,872</u>
<u>\$ 575,182,835</u>	<u>\$ 224,674,462</u>	<u>\$ 799,857,297</u>
\$ 11,216,329	\$ 4,381,188	\$ 15,597,517
<u>10,287,720</u>	<u>4,145,839</u>	<u>14,433,559</u>
<u>\$ 928,609</u>	<u>\$ 235,349</u>	<u>\$ 1,163,958</u>
<u>91.72%</u>	<u>94.63%</u>	<u>92.54%</u>

**OTHER
STATISTICAL
DATA**

STATISTICAL DATA
MISCELLANEOUS STATISTICAL DATA
(1972-73 FISCAL YEAR OR AS OF JULY 31, 1973)

Date of Incorporation:	December 14, 1837
Date of Adoption of City Charter:	October 2, 1951
Form of Government:	Council-Manager
Area	253.24 Square Miles
Miles of Streets:	
Paved	2,581.00
Gravel	76.00
Dirt	11.00
Unopened	42.00
Miles of Sewer:	
Storm	160.00
Sanitary	2,321.00
Building Permits:	
Permits Issued	19,105
Estimated Cost	\$236,930,535
Fire Protection:	
Number of Stations	32
Number of Employees	819
Police Protection:	
Number of Stations	1
Number of Employees	1,196
Recreation:	
Parks	5,090 Acres
Number of Parks, Playgrounds and Recreation Centers Over One Acre	66
Number of Municipal Golf Links	4
Number of Municipal Swimming Pools	16
Number of Recreation Centers	20
<u>Sewer Service</u>	
Number of Sewer Customers	170,119
Estimated Number of Persons Served	716,659

STATISTICAL DATA
MISCELLANEOUS STATISTICAL DATA
(1972-73 FISCAL YEAR OR AS OF JULY 31, 1973)

Education:

(Twelve School Districts Wholly or Partly
Within San Antonio City Limits)

Number of School Buildings	246
Number of Teachers	9,422
Number of Students Registered	215,095
Average Daily Attendance	199,168

City Employees:

Unclassified:

Regular	53
---------	----

Classified:

Regular	5,494
Temporary	26
Seasonal	1,702
Part-time	<u>54</u>

Total	<u><u>7,329</u></u>
-------	---------------------

Election: (April 3, 1973)

Registered Voters	293,440
Number of Votes Cast Last City Regular Election	99,854
Percentage of Registered Voters Voting	34.03%

PopulationIncrease

1900	53,321	
1910	96,614	81.2%
1920	161,379	67.0%
1930	231,543	43.5%
1940	253,854	09.6%
1950	408,442	60.9%
1960	587,718	43.9%
1970	654,153	11.3%
1973	754,996	15.4%

**MUNICIPAL
PUBLIC
UTILITIES**

OFFICIALS OF THE INDEPENDENT GOVERNING
BOARDS OF THE MUNICIPALLY-OWNED UTILITIES

AT JULY 31, 1973

CITY PUBLIC SERVICE BOARD - GAS-ELECTRIC UTILITIES

John R. Locke, Chairman
Eloy Centeno
Thomas Berg
John E. Newman
Charles L. Becker, Ex-Officio as Mayor

CITY WATER BOARD - WATER

Jack H. Kaufman, Chairman
Roland C. Bremer
Dr. D. Leo Galindo
Rev. S. H. James
Charles L. Becker, Ex-Officio as Mayor

SAN ANTONIO TRANSIT SYSTEM - TRANSPORTATION

Lloyd A. Denton, Chairman
Bennie J. Cantu
Murrene Gilford
Dr. Gerald W. Parker
Charles L. Becker, Ex-Officio as Mayor

CITY-OWNED MUNICIPAL UTILITIES
AND TRANSPORTATION SYSTEM

Three separate and independent boards govern the policies and administration of the City's Municipal Utilities and Transportation System. The membership of these boards is set out on the preceding page of this section of the report.

The financial statements of the City's Municipal Utilities and Transportation System were independently audited by other Certified Public Accountants. Their balance sheet, statements of revenue and expenditures, and surplus shown herein are taken from such report of examination.

The Electric and Gas Systems were acquired in 1942. The Municipal Equity at January 31, 1973 was \$368,494,804.

The Waterworks Systems was acquired in 1925. The Municipal Equity at December 31, 1972 was \$45,368,898.

The Transit System was purchased on May 1, 1959. The Municipal Equity at July 31, 1973 was \$2,717,201.

**CITY PUBLIC
SERVICE
BOARD**

Alexander Grant

& COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

INTERNATIONAL FIRM

ALEXANDER GRANT TANSLEY WITT

Board of Trustees
City Public Service Board of San Antonio

We have examined the balance sheet (page 146) of the City Public Service Board of San Antonio as of January 31, 1973, and the related statement of revenue and application of revenue (page 147) for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the accompanying balance sheet (page 146) presents fairly the financial position of the City Public Service Board of San Antonio at January 31, 1973, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the statement of revenue and application of revenue (page 147) presents fairly the information set forth therein.

Alexander Grant & Company

San Antonio, Texas
March 2, 1973

CITY PUBLIC SERVICE BOARD OF SAN ANTONIO
BALANCE SHEET
JANUARY 31, 1973
WITH COMPARATIVE FIGURES FOR 1972

ASSETS

	<u>1973</u>	<u>1972</u>
<u>Utility Plant - on the basis of cost</u>		
Electric	\$397,082,476	\$329,736,565
Gas	90,805,794	84,902,885
General	10,851,603	10,513,986
Construction work in progress	<u>47,683,349</u>	<u>76,578,546</u>
	\$546,423,222	\$501,731,982
Less allowances for depreciation (Note A)	<u>108,512,170</u>	<u>103,189,742</u>
	\$437,911,052	\$398,542,240
<u>Restricted Cash and Securities</u>		
Deposited with trustee under terms of trust indenture:		
U. S. Government securities at cost and accrued interest (Quoted market prices: \$8,219,761 in 1973, \$7,943,445 in 1972)	\$ 8,409,975	\$ 7,876,394
Cash, including time deposits -		
Improvements and Contingencies Fund	11,363,148	29,591,861
Bond Construction Fund	<u>700,000</u>	<u>-0-</u>
	\$ 20,473,123	\$ 37,468,255
<u>Current Assets</u>		
Cash, including time deposits - operating funds	\$ 14,595,769	\$ 15,409,210
Accounts receivable	6,196,421	5,237,681
Material and supplies - at average cost	6,233,992	5,617,996
Prepayments and other	<u>1,333,468</u>	<u>260,220</u>
	\$ 28,359,650	\$ 26,525,107
<u>Unamortized Debt Expense</u>	<u>\$ 94,652</u>	<u>\$ 102,742</u>
	<u>\$486,838,477</u>	<u>\$462,638,344</u>

The accompanying notes are an integral part of this statement.

CITY PUBLIC SERVICE BOARD OF SAN ANTONIO
BALANCE SHEET
JANUARY 31, 1973
WITH COMPARATIVE FIGURES FOR 1972

LIABILITIES AND EQUITY

	<u>1973</u>	<u>1972</u>
<u>Long-term Debt - less current maturities (Note B)</u>		
Revenue improvement bonds, 1953 series, 2.9%, due serially to 1976	\$ 2,860,000	\$ 4,650,000
Revenue improvement bonds, 1957 series 3.25%-3.3%, due serially to 1980	12,590,000	13,155,000
Revenue improvement bonds, 1962 series, 3.00%-3.25%, due serially to 1984	15,710,000	16,170,000
Revenue improvement bonds, 1968 series, 4.3%-5%, due serially to 1989	26,820,000	27,410,000
Revenue improvement bonds, 1971 series, 5%-7%, due serially to 1992	<u>28,380,000</u>	<u>28,960,000</u>
	<u>\$ 86,360,000</u>	<u>\$ 90,345,000</u>
 <u>Equity</u>		
Appropriated retained earnings:		
Bond Reserve Fund	\$ 8,409,975	\$ 7,876,394
Improvements and Contingencies Fund	<u>11,363,148</u>	<u>29,591,861</u>
	<u>\$ 19,773,123</u>	<u>\$ 37,468,255</u>
 Earnings reinvested in plant	 <u>348,721,681</u>	 <u>307,347,565</u>
	\$368,494,804	\$344,815,820
 <u>Current Liabilities</u>		
Current maturities of long-term debt	\$ 3,985,000	\$ 3,845,000
Accounts Payable	9,834,157	8,587,271
Customers' service deposits	<u>2,037,655</u>	<u>1,924,331</u>
	<u>\$ 15,856,812</u>	<u>\$ 14,356,602</u>
 <u>Deferred Credits and Reserves</u>		
Customers' advances for construction	\$ 1,210,832	\$ 966,075
Reserve for injuries and damages	153,237	130,881
Other deferred credits	<u>749,301</u>	<u>153,427</u>
	<u>\$ 2,113,370</u>	<u>\$ 1,250,383</u>
 <u>Contributions in Aid of Construction</u>	 \$ 14,013,491	 \$ 11,870,539
 <u>Purchase and Construction Commitments:</u>		
\$49,127,806 in 1973, \$58,199,306 in 1972	 <u>486,838,477</u>	 <u>462,638,344</u>

CITY PUBLIC SERVICE BOARD OF SAN ANTONIO
STATEMENT OF REVENUE AND APPLICATION OF REVENUE
YEARS ENDED JANUARY 31, 1973 AND JANUARY 31, 1972

	<u>1973</u>	<u>1972</u>
<u>The Revenue from Operations was:</u>		
Electric Sales	\$ 80,945,431	\$73,063,777
Gas Sales	16,496,387	14,093,511
Interest and Other	<u>3,172,289</u>	<u>3,558,548</u>
Total Revenue	<u>\$100,614,107</u>	<u>\$90,715,836</u>
<u>The Revenue was Applied as Follows:</u>		
For Operating and Maintaining the System: (Note A)		
Gas, Electricity and Fuel Purchased	\$ 23,802,856	\$19,655,008
Other Operating and General Expenses	16,117,973	14,147,225
Maintenance	<u>5,874,337</u>	<u>5,094,557</u>
Total for Operating and Maintaining the System	\$ 45,795,166	\$38,896,790
For City of San Antonio:		
In lieu of Taxes	\$ 3,679,859	\$ 3,507,858
Refund for Gas and Electric Services	2,614,232	2,435,095
Construction of Street Lighting Facilities	388,217	531,907
Additional Payment to Equal 14% of Gross Revenue	<u>7,403,667</u>	<u>6,225,357</u>
Total for City of San Antonio	\$ 14,085,975	\$12,700,217
For Debt Requirements:		
Interest and Debt Expense	\$ 3,996,702	\$ 4,050,186
Retirement of Bonds	3,845,000	3,720,000
Addition to Bond Reserve Fund	<u>533,581</u>	<u>1,295,220</u>
Total for Debt Requirements	\$ 8,375,283	\$ 9,065,406
For Additions to Utility Plant (Exclusive of Street Lighting Facilities for City of San Antonio):		
Total Expenditures	\$ 54,475,331	\$45,708,910
Additions to Improvements and Contingencies Fund	<u>-0-</u>	<u>24,591,861</u>
	\$ 54,475,331	\$70,300,771
Less Funds Provided from Sources Other than Revenue:		
Improvements and Contingencies Fund	\$ 18,228,713	\$ -0-
Bond Construction Fund	6,127	38,033,202
Sale of Property	1,087,146	-0-
Customers' Advances & Contributions for Construction	<u>2,795,662</u>	<u>2,214,146</u>
	<u>\$ 22,117,648</u>	<u>\$40,247,348</u>
Total for Additions to Utility Plant	<u>\$ 32,357,683</u>	<u>\$30,053,423</u>
Total Revenue Applied	<u>\$100,614,107</u>	<u>\$90,715,836</u>

Notes to Financial Statements:

Note A - Depreciation. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives, on a straight-line basis. Depreciation charges amounted to \$12,557,956 for 1973 and \$10,855,363 for 1972.

Note B - Bond Sale. The proceeds from the sale of \$35,000,000 Electric and Gas Systems Revenue Bonds, Series 1973, were received in February, 1973. These bonds, dated February 1, 1973, will be on a parity with all Revenue Bonds outstanding against the electric and gas systems and will bear interest at rates varying from 4.2% to 6.0%.

CITY PUBLIC SERVICE BOARD OF SAN ANTONIO
LONG-TERM DEBT REQUIREMENTS
JANUARY 31, 1973

<u>YEAR ENDING</u> <u>JANURAY 31</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u> <u>REQUIREMENTS</u>
1974	\$ 3,985,000	\$ 3,841,017	\$ 7,826,017
1975	4,135,000	3,687,995	7,822,995
1976	4,290,000	3,527,310	7,817,310
1977	4,460,000	3,356,530	7,816,530
1978	4,630,000	3,173,190	7,803,190
1979	4,820,000	2,991,905	7,811,905
1980	5,015,000	2,809,010	7,824,010
1981	5,210,000	2,618,325	7,828,325
1982	5,415,000	2,428,735	7,843,735
1983	5,635,000	2,225,873	7,860,873
1984	4,500,000	2,015,925	6,515,925
1985	4,650,000	1,824,870	6,474,870
1986	4,880,000	1,612,950	6,492,950
1987	5,120,000	1,390,310	6,510,310
1988	5,370,000	1,156,570	6,526,570
1989	5,640,000	908,130	6,548,130
1990	3,950,000	645,300	4,595,300
1991	4,200,000	432,000	4,632,000
1992	<u>4,440,000</u>	<u>222,000</u>	<u>4,662,000</u>
	<u>\$90,345,000</u>	<u>\$40,867,945</u>	<u>\$131,212,945</u>
Less Current Maturities (Maturing within one Year)	<u>3,985,000</u>	<u>3,841,017</u>	<u>7,826,017</u>
	<u>\$86,360,000</u>	<u>\$37,026,928</u>	<u>\$123,386,928</u>

Note: Does not include Series 1973 Revenue Bonds dated February 1, 1973.

CITY PUBLIC SERVICE BOARD OF SAN ANTONIO
FIVE YEAR FINANCIAL REVIEW

<u>YEARS ENDING JANURAY 31</u>	<u>1973</u>
<u>Revenue and Application: (000 Omitted)</u>	
Revenues:	
Electric Sales	\$ 80,946
Gas Sales	16,496
Other Income	3,172
Total Revenues	<u>\$ 100,614</u>
Revenues Applied:	
Cost of Operating Systems:	
Gas, Electricity and Fuel Purchased	\$ 23,803
Other Operating Expenses	16,118
Maintenance	5,874
Total	<u>\$ 45,795</u>
Payment and Services to City:	
Payment in lieu of Taxes	\$ 3,680
Refunds for Services	2,614
Construction of Street Lighting	388
Additional Payment	7,404
Total	<u>\$ 14,086</u>
Debt Retirement:	
Interest and Debt Expense	\$ 3,997
Bond Retirement and Reserve	4,378
Total	<u>\$ 8,375</u>
Additions to Plant:	
Total Expenditures for Year	\$ 54,475
Addition to Improvement and Contingencies Fund	-0-
	<u>\$ 54,475</u>
Less Provided from Other Sources:	
Bond Construction Fund	\$ 6
Sale of Property	1,087
Improvements and Contingencies Fund	18,229
Customers' Advances and Contributions	2,795
	<u>\$ 22,117</u>
Total	<u>\$ 32,358</u>
Total Revenues Applied	<u>\$ 100,614</u>
 <u>Balance Sheet Data: (000 Omitted)</u>	
Utility Plant at Cost	\$ 546,423
Annual Construction Additions	54,864
Depreciation Reserve	108,512
Annual Depreciation Allowance	12,558

CITY PUBLIC SERVICE BOARD OF SAN ANTONIO
FIVE YEAR FINANCIAL REVIEW

<u>1972</u>	<u>1971</u>	<u>1970</u>	<u>1969</u>
\$ 73,064	\$ 66,024	\$ 61,991	\$ 54,737
14,093	14,616	14,696	14,191
3,559	2,811	2,821	3,122
<u>\$ 90,716</u>	<u>\$ 83,451</u>	<u>\$ 79,508</u>	<u>\$ 72,050</u>
\$ 19,655	\$ 18,494	\$ 17,875	\$ 15,975
14,147	12,871	11,637	10,954
5,095	4,542	3,898	4,010
<u>\$ 38,897</u>	<u>\$ 35,907</u>	<u>\$ 33,410</u>	<u>\$ 30,939</u>
\$ 3,508	\$ 3,161	\$ 3,115	\$ 2,932
2,435	2,299	2,196	2,052
532	288	433	476
6,225	5,935	5,387	4,627
<u>\$ 12,700</u>	<u>\$ 11,683</u>	<u>\$ 11,131</u>	<u>\$ 10,087</u>
\$ 4,050	\$ 2,607	\$ 2,701	\$ 2,739
5,015	3,551	3,373	3,990
<u>\$ 9,065</u>	<u>\$ 6,158</u>	<u>\$ 6,074</u>	<u>\$ 6,729</u>
\$ 45,709	\$ 39,525	\$ 39,445	\$ 39,791
24,592	-0-	1,535	-0-
<u>\$ 70,301</u>	<u>\$ 39,525</u>	<u>\$ 40,980</u>	<u>\$ 39,791</u>
\$ 38,033	\$ 6,738	\$ 10,904	\$ 14,156
-0-	43	50	145
-0-	1,535	-0-	-0-
2,214	1,506	1,133	1,195
<u>\$ 40,247</u>	<u>\$ 9,822</u>	<u>\$ 12,087</u>	<u>\$ 15,496</u>
<u>\$ 30,054</u>	<u>\$ 29,703</u>	<u>\$ 28,893</u>	<u>\$ 24,295</u>
<u>\$ 90,716</u>	<u>\$ 83,451</u>	<u>\$ 79,508</u>	<u>\$ 72,050</u>
\$ 501,732	\$ 457,741	\$ 420,481	\$ 383,316
46,241	39,813	39,878	40,267
103,190	93,632	85,355	77,355
10,855	9,819	9,248	8,476

- 150 -

CITY PUBLIC SERVICE BOARD OF SAN ANTONIO
FIVE YEAR OPERATING REVIEW

<u>YEARS ENDING JANUARY 31</u>	<u>1973</u>
<u>Operating Revenues: (000 Omitted)</u>	
Electric:	
Residential	\$ 38,073
Commercial & Industrial	30,167
Street Lighting	2,041
Public Authorities	8,787
Other Utilities	1,048
Miscellaneous	830
Total Electric	<u>\$ 80,946</u>
Gas:	
Residential	\$ 10,278
Commercial & Industrial	5,197
Public Authorities	831
Miscellaneous	190
Total Gas	<u>\$ 16,496</u>
<u>Sales: (000 Omitted)</u>	
Electric - KWH:	
Residential	2,064,226
Commercial & Industrial	2,332,871
Street Lighting	65,332
Public Authorities	987,859
Other Utilities	90,770
Total	<u>5,541,058</u>
Gas - MCF:	
Residential	14,721
Commercial & Industrial	15,799
Public Authorities	2,418
Total	<u>32,938</u>
<u>Purchase for Resale:</u>	
Electric (1000) KWH	-0-
Gas (1000) MCF	34,440
<u>Electric Generation - (1000) KWH</u>	5,884,187
<u>Electric Generation Capacity - KWH</u>	2,144,000
<u>Electric Peak Demand - KW</u>	1,364,000
<u>Number of Customers:</u>	
Electric	260,997
Gas	219,760
<u>Residential Averages:</u>	
Electric:	
Revenue per customer	\$ 169.69
KWH per Customer	9,200
Revenue per KWH	1.84¢
Gas:	
Revenue per Customer	\$ 51.83
MCF per Customer	74
Revenue per MCF	70¢

CITY PUBLIC SERVICE BOARD OF SAN ANTONIO
FIVE YEAR OPERATING REVIEW

<u>1972</u>	<u>1971</u>	<u>1970</u>	<u>1969</u>
\$ 33,736	\$ 30,028	\$ 28,424	\$ 24,391
27,522	25,021	23,438	21,092
1,862	1,701	1,416	1,388
8,258	7,607	7,176	6,478
969	980	906	785
717	687	631	603
<u>\$ 73,064</u>	<u>\$ 66,024</u>	<u>\$ 61,991</u>	<u>\$ 54,737</u>
\$ 8,632	\$ 9,192	\$ 9,243	\$ 9,033
4,616	4,505	4,545	4,266
692	753	755	729
154	165	153	163
<u>\$ 14,094</u>	<u>\$ 14,616</u>	<u>\$ 14,696</u>	<u>\$ 14,191</u>
1,814,645	1,586,863	1,496,079	1,243,099
2,139,358	1,915,570	1,785,483	1,583,731
61,495	57,915	53,818	48,866
932,188	870,472	841,450	763,805
79,518	94,926	81,290	58,186
<u>5,027,204</u>	<u>4,525,746</u>	<u>4,258,120</u>	<u>3,697,687</u>
12,144	13,093	13,307	12,978
14,652	13,960	14,146	13,278
2,059	2,280	2,296	2,230
<u>28,855</u>	<u>29,333</u>	<u>29,749</u>	<u>28,486</u>
980	606	4,639	6,278
30,267	29,896	31,203	29,271
5,334,121	4,827,311	4,524,422	3,930,183
1,708,000	1,708,000	1,303,000	1,303,000
1,274,000	1,144,000	1,107,000	941,000
250,820	239,936	234,565	228,564
212,121	204,561	201,397	196,566
\$ 155.73	\$ 143.31	\$ 138.75	\$ 122.37
8,377	7,573	7,303	6,237
1.86¢	1.89¢	1.90¢	1.96¢
\$ 44.97	\$ 49.35	\$ 50.70	\$ 50.91
63	70	73	73
71¢	70¢	69¢	70¢

**CITY
WATER
BOARD**

CARNEIRO, HUMNEY & CO.

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

ALAMO NATIONAL BUILDING
SAN ANTONIO, TEXAS 78205

Board of Trustees
San Antonio Waterworks System
San Antonio, Texas

We have examined the accompanying financial statements, pages 150 through 155, of the combined funds of the San Antonio Waterworks System (a City-owned utility), d/b/a the City Water Board, for the year ended December 31, 1972. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the accompanying combined balance sheet, the combined statement of changes in retained earnings and reserves, and the combined statement of changes in financial position present fairly the financial position of the various funds of the San Antonio Waterworks System at December 31, 1972, and the changes in retained earnings and reserves, and the changes in its financial position for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Further, in our opinion, the accompanying combined statement of revenues and their disposition compared to budget present fairly the information set forth therein. Also, it is our opinion that the requirements of the bond ordinance under which the revenue bonds were issued have been met.



San Antonio, Texas
January 31, 1973

SAN ANTONIO WATERWORKS SYSTEM
COMBINED FUNDS BALANCE SHEET
DECEMBER 31, 1972 AND 1971

ASSETS

	<u>1972</u>	<u>1971</u>
<u>Current Assets</u>		
Cash	\$ 1,757,309	\$ 1,091,416
Accounts Receivable (Net)(Note B)	1,130,523	829,528
Materials and Supplies Inventory	586,752	576,102
Accrued Interest Receivable	53,536	53,536
Prepaid Expenses	95,506	116,093
Interfund Receivables (Note A)	3,208,467	1,602,845
Total Current Assets	<u>\$ 6,832,093</u>	<u>\$ 4,269,520</u>
Deferred Charges	<u>\$ 47,657</u>	<u>\$ 68,923</u>
<u>Restricted Assets (Note A)</u>		
Maintenance and Operation Fund (Note C)		
Cash - Customer Account Deposits	\$ 860,944	\$ 804,196
Pledge State Department of Public Welfare	240,000	240,000
Interest and Sinking Fund - Cash (Note D)	934,082	924,202
Reserve Fund		
Cash	-0-	632,538
Investment - Net	2,552,000	2,566,500
Improvement and Contingency Fund (Note E)		
Cash	2,778,600	2,148,821
Reimbursements Receivable	1,283	1,21,488
Accounts Receivable	-0-	3,039
Interfund Receivable	1,475,138	357,825
Deferred Charges	44,000	55,000
Bond Construction Fund (Note I)		
Cash	6,154,000	9,050,000
Deferred Expenses	29,315	36,371
Interfund Receivable	361,419	-0-
	<u>\$ 15,430,781</u>	<u>\$ 16,939,980</u>
<u>Utility Plant</u>		
Utility Plant in Service (Note F)	\$102,317,066	\$196,004,342
Construction in Progress	<u>4,693,753</u>	<u>4,647,234</u>
	\$107,010,819	\$100,651,576
Less Accumulated Depreciation	<u>24,227,819</u>	<u>23,065,483</u>
	<u>\$ 82,783,000</u>	<u>\$ 77,586,093</u>
	<u>\$105,093,531</u>	<u>\$ 98,864,516</u>

The accompanying notes are an integral part of this balance sheet.

SAN ANTONIO WATERWORKS SYSTEM
COMBINED FUNDS BALANCE SHEET
DECEMBER 31, 1972 AND 1971

LIABILITIES, RESERVES, CONTRIBUTIONS AND RETAINED EARNINGS

	<u>1972</u>	<u>1971</u>
<u>Current Liabilities</u>		
Note Payable for Water Well	\$ 4,600	\$ 4,600
Due City for Acquisition of Water District	11,736	5,007
Sewer Service Charges due to City and Others	246,793	243,573
Vouchers Payable	381,995	368,828
Sundry Payables and Accruals	229,386	180,803
Interfund Payables (Note A)	<u>4,207,796</u>	<u>1,201,193</u>
	<u>\$ 5,082,306</u>	<u>\$ 2,004,004</u>
<u>Liabilities of Restricted Funds (Note A)</u>		
Maintenance and Operation Fund		
Customer Deposits	\$ 860,944	\$ 804,196
Improvement and Contingency Fund		
Advance for Construction	76,808	125,224
Maximum Refundable to Developers	87,521	78,299
Interfund Payable	453,560	17,831
Bond Construction Fund		
Interfund Payable	380,018	90,958
Revenue Bonds Payable within One Year	1,090,000	1,065,000
Accrued Interest on Long Term Debt	207,415	214,202
Reserve Fund		
Interfund Payable	3,650	650,688
	<u>\$ 3,159,916</u>	<u>\$ 3,046,398</u>
<u>Long-Term Liabilities (Note G)</u>		
Revenue Bonds Payable after One Year	\$ 29,690,000	\$30,780,000
Due to City for Acquisition of Water Districts	318,441	155,198
Note Payable for Water Well	-0-	4,600
	<u>\$ 30,008,441</u>	<u>\$30,939,798</u>
<u>Reserves</u>		
Retirement of Bonds and Interest	\$ 3,275,017	\$ 3,258,350
Construction	9,845,848	11,460,232
Pledge for Social Security Payments	240,000	240,000
	<u>\$ 13,360,865</u>	<u>\$14,958,582</u>
Contributions in Aid of Construction	<u>\$ 21,681,385</u>	<u>\$19,797,704</u>
Retained Earnings		
Invested in Working Capital	\$ 1,749,787	\$ 2,265,516
Invested in Plant and Other Assets	30,050,831	25,852,514
	<u>\$ 31,800,618</u>	<u>\$28,118,030</u>
	<u>\$105,093,531</u>	<u>\$98,864,516</u>

SAN ANTONIO WATER WORKS SYSTEM
COMBINED STATEMENT OF CHANGES IN RETAINED EARNINGS & RESERVES
JANUARY 1, 1972 TO DECEMBER 31, 1972

	RETAINED EARNINGS	RESERVES
<u>Balances, January 1, 1972</u>	\$ 28,118,030	\$ 15,172,784
<u>Additions and (Deductions)</u>		
Total Revenues	11,071,491	
Expenditures for Plant Additions by		
Improvement and Contingency Fund	4,470,045	(4,470,045)
Bond Fund	2,830,697	(2,830,697)
Bond Principal Retired by Interest and Sinking Fund	1,065,000	(1,065,000)
Contributions for Construction by Developers	(1,885,391)	1,885,391
Excess (Deficiency) of Billings Over Cost		
Working Capital Fund	(16,724)	
Data Processing Fund	15,378	
	\$ 45,668,526	\$ 8,692,433
<u>(Deductions) and Additions</u>		
Operating Expenditures	\$(5,346,850)	\$
Depreciation	(2,309,440)	
Interest on Bonds		(1,264,852)
Interest on Acquisition of Plant		(22,204)
Fund Transfers for Requirements of Restricted Funds		
Interest and Sinking Fund	(2,339,732)	2,339,732
Reserve Fund	(46,841)	46,841
Improvement and Contingency Fund	(3,823,171)	3,823,171
Decrease in Market Value of Investment		(46,841)
Loss on Sale of Fixed Assets	(1,874)	
<u>Balances, December 31, 1972</u>	<u>\$ 31,800,618</u>	<u>\$ 13,568,280</u>

The accompanying notes are an integral part of this statement.

SAN ANTONIO WATERWORKS SYSTEM
COMBINED FUNDS - STATEMENT OF REVENUES
AND THEIR DISPOSITION COMPARED TO BUDGET
YEAR ENDED DECEMBER 31, 1972

	<u>ACTUAL</u>	<u>BUDGETED</u>
<u>Revenues</u>		
Operating Revenues		
Metered Water	\$ 9,626,218	\$ 9,515,000
Customers' Penalties	249,663	276,000
Central Heating and Cooling Sales	494,809	450,000
Fire Protection Charges	52,297	52,000
Other Operating Revenues	<u>69,668</u>	<u>68,000</u>
	\$10,492,655	\$10,361,000
Deduct Services Provided to City of San Antonio	<u>309,946</u>	<u>305,000</u>
Total Operating Revenues	<u>\$10,182,709</u>	<u>\$10,056,000</u>
Non-Operating Revenues		
Interest on Time Deposits and Investments	\$ 820,792	\$ 724,000
Miscellaneous Non-Operating Revenues	<u>67,990</u>	<u>2,000</u>
Total Non-Operating Revenues	<u>\$ 888,782</u>	<u>\$ 726,000</u>
Total Revenues	<u>\$11,071,491</u>	<u>\$10,782,000</u>
<u>Disposition of Revenues</u>		
Operating Expense		
Maintenance and Operation Fund Expense	\$ 5,346,850	\$ 5,434,750
Working Capital Fund Expense or (Gain)	16,724	-0-
Data Processing Fund Expense or (Gain)	(15,378)	-0-
Depreciation Funded	2,163,954	2,150,000
Depreciation Not Funded	145,486	157,200
Loss (Gain) on Sale of Assets	<u>1,874</u>	<u>-0-</u>
Total Operating Expense	<u>\$ 7,659,510</u>	<u>\$ 7,741,950</u>
Interest on Bonds	<u>\$ 1,258,065</u>	<u>\$ 1,258,065</u>
Total Expenses	<u>\$ 8,917,575</u>	<u>\$ 9,000,015</u>
Net Revenue	<u>\$ 2,153,916</u>	<u>\$ 1,781,985</u>
Other Requirements		
Retirement of Bonds	\$ 1,081,667	\$ 1,081,665
Improvement and Contingency Fund		
Minimum of 15% of Gross Revenue	1,707,216	1,223,010
Reserve Fund Addition (Reduction)	<u>46,841</u>	<u>(32,340)</u>
	\$ 2,835,724	\$ 2,272,335
Additions to (Deductions From) Reserves	<u>\$ (681,808)</u>	<u>\$ (490,350)</u>
	<u>\$11,071,491</u>	<u>\$10,782,000</u>

The accompanying notes are an integral part of this statement.

SAN ANTONIO WATERWORKS SYSTEM
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1972

Funds Provided

Net Revenue	\$ 2,153,916	
Add Depreciation Expense not Requiring Outlay of Working Capital During the Period	<u>2,514,532</u>	
Net Working Capital Provided from Operations		\$ 4,668,448
Increase in Long-Term Liability to the City of San Antonio		180,066
Increase in Contributions in Aid of Construction		1,883,681
Increase in Customer Deposits		56,748
Decrease in Bond Fund Reserve for Construction		2,830,697
Decrease in Deferred Charges		21,266
Decrease in Working Capital		<u>515,729</u>
Total Funds Provided		<u>\$10,156,635</u>

Funds Applied

Additions to Utility Plant in Service	\$14,684,749	
Less Construction-in-Progress Capitalized	<u>6,989,298</u>	\$ 7,695,451
Retirement of Long-Term Indebtedness		1,086,423
Interest on Assumed Indebtedness of Acquired W.C. and I.D.'s		22,204
Increase in Reserves		
Revenue Bond Debt Service	\$ 16,667	
Reserve for Improvement and Contingency	<u>1,216,313</u>	1,232,980
Increase in Time Deposits Applicable to Customer Deposits		56,748
Loss on Disposition and Retirement of Utility Plant in Service		15,988
Decrease in Market Value of Investment Held		<u>46,841</u>
Total Funds Applied		<u>\$10,156,635</u>

Decrease in Working Capital, Year Ended December 31, 1972

Increase (Decrease) in Current Assets		
Cash	\$ 665,893	
Receivables - Net	300,995	
Material and Supplies Inventories	10,650	
Prepaid Expenses	(20,587)	
Interfund Receivables	<u>1,605,622</u>	\$ 2,562,573
Increase (Decrease) in Current Liabilities		
Current Maturities of Long-Term Indebtedness	\$ 6,729	
Sewer Service Charges Payable	3,220	
Vouchers Payable	13,167	
Sundry Payables and Accruals	48,583	
Interfund Payables	<u>3,006,603</u>	<u>3,078,302</u>
Decrease in Working Capital		<u>\$ 515,729</u>

The accompanying notes are an integral part of this statement.

SAN ANTONIO WATERWORKS SYSTEM
NOTES TO FINANCIAL STATEMENTS

NOTE A - Summary of Significant Accounting Policies

The fund structure of accounting is required under City Ordinance No. 24819 of April 4, 1957. It specifically requires the use of a System Fund, Maintenance and Operation Fund, Interest and Sinking Fund, Reserve Fund, Improvement and Contingency Fund, and a Surplus Fund. The fund names specified in Ordinance 24819 have been used in this report

In addition to these funds, the City Water Board has added other funds which are used for internal management purposes. These funds are the Working Capital Fund, Data Processing Fund, Bond Fund and Central Heating and Cooling Plant Fund. The latter fund is combined with the Maintenance and Operation Fund in these statements.

The accounting for all funds is on the accrual basis.

The principles followed in combining the funds for the combined funds balance sheet consists of combining the assets and liabilities of all the funds into two categories of restricted funds and nonrestricted funds. Inter-fund receivable and payable accounts are not offset in this statement.

The City Water Board has consistently expensed interest charges during construction of plant additions.

NOTE B - Account Receivable - City of San Antonio

It has been the practice of the City Water Board to charge the City of San Antonio for water sales as required by the bond ordinance. The City Water Board subsequently writes off this account if the requirements of the bond ordinance funds are met.

NOTE C - Maintenance and Operation Fund

The bond ordinance requires that on or before the 10th day of each month while any bonds are outstanding, there shall be withdrawn from the System Fund and deposited in this fund an amount of money estimated by the Board to be sufficient to pay reasonable expenses of operation and maintenance of the System for the next succeeding month.

NOTE D - Interest and Sinking Fund

The bond ordinance requires that on or before the 10th day of each month and thereafter until paid, the Board of Trustees shall withdraw from the System Fund, and deposit in the Interest and Sinking Fund, an amount of money not less than the total of: 1/12th of the next maturing installment of principal of the bonds outstanding payable from the revenues of the System and; 1/6th of the next semi-annual installment of interest on the bonds outstanding. The monies shall be used solely for the purpose of paying interest and principal of the bonds. When the total amount of money in this fund is equal to the aggregate principal amount of the bonds outstanding, plus all unpaid coupons pertaining thereto, no further payments need be made into the Interest and Sinking Fund.

SAN ANTONIO WATERWORKS SYSTEM
NOTES TO FINANCIAL STATEMENTS

NOTE E- Improvement and Contingency Fund

The bond ordinance requires that after all of the requirements have been met for the Maintenance and Operation Fund, Interest and Sinking Fund and Reserve Fund, the Board shall transfer from the System Fund to this fund to the extent money is available a sum equal to not less than 15% of the gross revenue of the System which may be used for the following purposes: (a) extensions and improvements to the System, (b) to meet contingencies of any kind in connection with the operation and maintenance of the System and (c) the payment of interest or principal, or both, of bonds when other funds of the Board are insufficient for such purpose. After setting aside of said minimum amount of 15% of gross revenues in this fund, there shall be paid out of the monies remaining in the System Fund after the end of each operating year to the General Fund of the City or to such other fund of the City as the Council may direct, a sum sufficient to reimburse the City for all money which has been paid by the City to the Board during such year for services rendered by the Board to the City for municipal purposes during such operating year.

NOTE F - Utility Plant in Service

Fixed Assets acquired by the City Water Board through contributions, such as from land developers, are capitalized and recorded in the plant records.

All depreciation is on a straight-line method. Useful lives are reflected in statements included with this report.

Note G - Bonds Payable

These bonds are secured by an irrevocable first lien on and pledge of the income and revenues derived and to be derived from the operation of the System after deduction therefrom of the amount necessary to pay all operating, maintenance, replacement and betterment charges of the System as required by applicable statutes of the State of Texas.

The System is also required to maintain rates sufficient (a) to pay all maintenance, depreciation, replacement, betterment and interest charges and (b) to establish and maintain the Interest and Sinking Fund and the Reserve Fund and (c) to pay in addition all outstanding indebtedness against the System other than bonds as and when due and (d) to provide for the payments into the Improvement and Contingency Fund.

NOTE H - Pension and Retirement Plans

The City Water Board's Retirement Program includes benefits provided by Social Security and the Texas Municipal Retirement System (T.M.R.S.) supplemented by a contract (GA 5477) with Bankers Life Company. Provision of the program apply to regular full time employees after six months of service. The Bankers Life portion of the plan has a Spouses Annuity provision (GA 7999) to cover employees with ten years service or more who have been married one year or more.

SAN ANTONIO WATERWORKS SYSTEM
NOTES TO FINANCIAL STATEMENTS

The total pension expense for the year was \$221,118, which includes as to certain of the plans, amortization deposits of prior service costs over a period of twelve to twenty years. The actuarially computed value of vested benefits as of December 31, 1972 was not determinable.

NOTE I - Bond Fund

These are the unexpended funds of the water revenue bond issue - Series 1971.

NOTE J - Revenue Bond Issue

The San Antonio Waterworks System proposes to issue \$14,000,000 of 1973 Revenue Bonds to be dated January 1, 1973 and to be issued on or about April 24, 1973, with interest to accrue from April 1, 1973.

NOTE K - Commitment

As the result of an annexation ordinance of the City of San Antonio to be effective January 21, 1973, the San Antonio Waterworks System and the City of San Antonio are committed to acquire the assets and to assume the liabilities of the Bexar County (Lackland) W.C. & I.D. and Bexar County (Oak Hills) W.C. & I.D. At December 31, 1972, the total outstanding bonded indebtedness of these two W.C. & I.D.'s was approximately \$2,022,000.00. The System's portion of the liabilities to be assumed cannot be determined until the Internal Audit Departments of the City of San Antonio and the San Antonio Waterworks System complete their examination of the accounts and records of the above W.C. & I.D.'s; however, it is estimated that the System's portion will be approximately 50% to 55% of the total assets and liabilities.

NOTE L - Rate Increase

In accordance with City Ordinance No. 41414 dated November 2, 1972, the System increased its water rates by 25%, effective December 1, 1972. The System estimates that the 25% rate increase will increase metered water sales revenue by approximately \$2,065,000 for the year 1973.

SAN ANTONIO WATERWORKS SYSTEM
SUMMARY OF DEBT CHARGES UNTIL MATURITY

	<u>ANNUAL REQUIREMENTS TO RETIRE</u>			<u>PRINCIPAL BALANCE</u>
	<u>TOTAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>OUTSTANDING</u>
Balance, 12-31-72				\$30,780,000
1973	\$ 2,313,690	\$ 1,223,690	\$ 1,090,000	29,690,000
1974	2,296,944	1,181,944	1,115,000	28,575,000
1975	2,416,744	1,136,744	1,280,000	27,295,000
1976	2,397,890	1,087,890	1,310,000	25,985,000
1977	2,422,179	1,037,179	1,385,000	24,600,000
1978	2,438,542	983,542	1,455,000	23,145,000
1979	2,422,791	927,791	1,495,000	21,650,000
1980	2,430,087	870,087	1,560,000	20,090,000
1981	2,405,502	810,502	1,595,000	18,495,000
1982	2,487,405	747,405	1,740,000	16,755,000
1983	2,460,364	680,364	1,780,000	14,975,000
1984	2,479,931	609,931	1,870,000	13,105,000
1985	2,486,912	531,912	1,955,000	11,150,000
1986	2,501,588	446,588	2,055,000	9,095,000
1987	2,521,169	356,169	2,165,000	6,930,000
1988	2,500,319	260,319	2,240,000	4,690,000
1989	2,548,350	158,350	2,390,000	2,300,000
1990	2,352,750	52,750	2,300,000	None
	<u>\$43,883,157</u>	<u>\$13,103,157</u>	<u>\$30,780,000</u>	

REVENUE BOND COVERAGE AS DEFINED BY REVENUE BOND ORDINANCE

<u>CALENDAR</u> <u>YEAR</u>	<u>REVENUES</u>	<u>OPERATING</u> <u>EXPENSE</u> <u>AS DEFINED BY</u> <u>REVENUE BOND</u> <u>ORDINANCES</u>	<u>REVENUE</u> <u>AVAILABLE FOR</u> <u>DEBT SERVICE</u> <u>AND OTHER</u> <u>REQUIREMENTS</u>	<u>ANNUAL</u> <u>DEBT SERVICE</u> <u>REQUIREMENTS</u>	<u>TIMES</u> <u>DEBT</u> <u>SERVICE</u>
1962	\$ 7,287,771	\$ 2,777,069	\$ 4,510,702	\$ 1,200,073	3.76
1963	7,782,993	2,916,476	4,866,517	1,204,842	4.04
1964	7,022,655	2,851,610	4,171,045	1,208,741	3.45
1965	6,934,183	2,837,848	4,096,335	1,213,321	3.38
1966	6,977,093	2,872,291	4,104,802	1,217,591	3.37
1967	9,492,767	2,987,686	6,505,081	1,599,318	4.07
1968	9,119,056	3,409,385	5,709,671	1,593,885	3.58
1969	9,479,574	3,863,165	5,616,409	1,587,721	3.54
1970	9,970,966	4,343,638	5,627,328	1,577,298	3.57
1971	11,924,401	5,028,557	6,895,844	2,417,539	2.85
1972	11,071,491	5,348,196	5,723,295	2,432,264	2.35

SAN ANTONIO WATERWORKS SYSTEM
FIXED ASSETS AND ALLOWANCES FOR DEPRECIATION

	UTILITY PLANT			BALANCES 12-31-72
	BALANCES 1-1-72	ADDITIONS	DEDUCTIONS	
Land	\$ 900,075	\$ 3,474	\$ -0-	\$ 903,549
Structures & Improvements	12,504,208	42,284	-0-	12,546,492
Pumping Equipment	4,588,842	4,406	-0-	4,593,248
Purification Equipment	135,524	-0-	-0-	135,524
Distribution Mains & Accessories	52,635,843	5,360,752	934,613	57,061,982
Services	9,035,758	986,194	70,139	9,951,813
Meters	6,621,948	547,940	203,083	6,966,805
Hydrants	2,040,527	275,824	6,950	2,309,401
Office Furniture & Equipment	299,139	65,380	45,281	319,238
Miscellaneous Equipment	390,407	46,762	-0-	437,169
	<u>\$ 89,152,271</u>	<u>\$ 7,333,016</u>	<u>\$ 1,260,066</u>	<u>\$ 95,225,221</u>
Central Heating and Cooling Plant:				
Land, Structures and Improvements	\$ 1,770,950	\$ -0-	\$ -0-	\$ 1,770,950
Heating & Cooling Equipment	1,754,339	-0-	-0-	1,754,339
Mains & Metering Devices	1,548,763	-0-	-0-	1,548,763
Furniture & Equipment	323,738	552	-0-	324,290
	<u>\$ 5,397,790</u>	<u>\$ 552</u>	<u>\$ -0-</u>	<u>\$ 5,398,342</u>
Working Capital Fund -				
Equipment & Vehicles	\$ 1,386,277	\$ 264,032	\$ 144,622	\$ 1,505,687
Data Processing Equipment	68,004	120,752	940	187,816
Revenue Construction in Progress	3,654,343	4,213,729	4,850,321	3,017,751
Bond Construction in Progress	992,891	2,822,088	2,138,977	1,676,002
	<u>\$ 6,101,515</u>	<u>\$ 7,420,601</u>	<u>\$ 7,134,860</u>	<u>\$ 6,387,256</u>
	<u>\$100,651,576</u>	<u>\$14,754,169</u>	<u>\$ 8,394,926</u>	<u>\$107,010,819</u>

NOTE: At the time of retirement of property, the allowance for depreciation is charged with the original cost of the property and the cost of removal.

SAN ANTONIO WATERWORKS SYSTEM
FIXED ASSETS AND ALLOWANCES FOR DEPRECIATION

ALLOWANCES FOR DEPRECIATION					
BALANCES 1-1-72	ADDITIONS	DEDUCTIONS	BALANCES 12-31-72	BOOK VALUE 12-31-71	YEARS OF LIFE
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 903,549	--
2,339,373	250,741	-0-	2,590,114	9,956,378	50
871,133	92,099	-0-	963,232	3,630,016	25-50
135,524	-0-	-0-	135,524	-0-	10
10,812,248	1,096,459	902,137	11,006,570	46,055,412	50
3,642,777	376,206	104,751	3,914,232	6,037,581	25
3,324,559	271,584	193,809	3,402,334	3,564,471	25
255,734	42,897	16,801	281,830	2,027,571	50
163,479	15,475	10,086	168,868	150,370	20
194,439	21,123	-0-	215,562	221,607	10
<u>\$21,739,266</u>	<u>\$ 2,166,584</u>	<u>\$ 1,227,584</u>	<u>\$22,678,266</u>	<u>\$72,546,955</u>	
\$ 109,359	\$ 31,307	\$ -0-	\$ 140,666	\$ 1,630,284	0-50
245,065	70,173	-0-	315,238	1,439,101	25
89,836	32,956	-0-	122,792	1,425,971	25-50
73,765	21,354	-0-	95,119	229,171	15-20
<u>\$ 518,025</u>	<u>\$ 155,790</u>	<u>\$ -0-</u>	<u>\$ 673,815</u>	<u>\$ 4,724,527</u>	
\$ 791,552	\$ 194,924	\$ 136,682	\$ 849,794	\$ 655,893	3-10
16,640	10,168	864	25,944	161,872	5-20
-0-	-0-	-0-	-0-	3,017,751	--
-0-	-0-	-0-	-0-	1,676,002	--
<u>\$ 808,192</u>	<u>\$ 205,092</u>	<u>\$ 137,546</u>	<u>\$ 875,738</u>	<u>\$ 5,511,518</u>	
<u>\$23,065,483</u>	<u>\$ 2,527,466</u>	<u>\$ 1,365,130</u>	<u>\$24,227,819</u>	<u>\$82,783,000</u>	

SAN ANTONIO WATERWORKS SYSTEM
FINANCIAL AND STATISTICAL INFORMATION

	<u>1972</u>	<u>1971</u>	<u>1970</u>	<u>1969</u>
<u>Operating Results</u>				
Total Revenue*	\$ 11,071,491	\$ 11,924,401	\$ 9,970,966	\$ 9,479,574
Operating Expense	5,348,196	5,028,557	4,343,638	3,863,165
Depreciation & Amortization	2,309,440	2,168,666	2,082,923	1,995,885
Interest on Bonded Debt	1,258,065	1,190,475	870,955	905,717
Provision for Bond Principal and Reserve	<u>1,128,508</u>	<u>1,675,320</u>	<u>783,418</u>	<u>1,192,245</u>
Revenue Available for Plant Additions	\$ 1,027,282	\$ 1,861,383	\$ 1,890,032	\$ 1,522,562
Revenue per 1,000 Gallons Pumped - Cents	28.0	29.3	28.8	28.0
Operating Expense per 1,000 Gallons Pumped - Cents	13.5	12.3	12.5	11.4
<u>Financial Data</u>				
Expenditures for Plant Additions	\$ 7,300,742	\$ 6,313,329	\$ 4,312,835	\$ 6,068,765
Total Utility Plant	107,010,819	100,651,576	94,542,414	90,492,550
Accumulated Allowances for Depreciation	24,227,819	23,065,483	21,160,443	19,405,427
Inventory	586,752	576,102	458,533	475,240
Bonded Debt	30,780,000	31,845,000	22,795,000	23,705,000
Municipal Equity (Incl. Reserves)	66,842,868	62,874,316	57,409,423	53,868,335
Total Revenue less Operating Expense	5,723,295	6,895,844	5,627,328	5,616,409
Average Annual Debt Requirements	2,432,264	2,417,539	1,577,298	1,587,721
Times Debt Coverage	2.35	2.85	3.57	3.54
<u>Other Statistics</u>				
Water Pumped - Million Gallons	39,476	40,745	34,633	33,829
Metered Usage - Million Gallons	33,003	35,005	31,553	29,608
Annual Rainfall - Inches	31.49	31.80	22.74	31.42
Customers at Year End	154,513	151,200	148,452	146,089
Average Use Per Customer - Thousands of Gallons	213.6	231.4	212.5	202.7
Average Revenue per Customer	\$ 71.65	\$ 78.87	\$ 67.17	\$ 64.88
Miles of Main Installed	78.58	72.70	45.95	69.14
Miles of Main Replaced and Abandoned	22.92	19.82	22.38	26.88
Miles of Main in Place	2,090.06	2,034.40	1,981.52	1,957.95
New Services Installed	4,797	5,423	2,914	3,136
Fire Hydrants Installed	329	282	161	228
Fire Hydrants in Place	8,676	8,347	8,065	7,904
Number of Employees	642	608	589	568
Total Salaries & Wages Paid	\$ 4,512,077	\$ 4,007,117	\$ 3,609,922	\$ 3,226,248
*Excludes Services Provided City of San Antonio Which Amounted to	\$ 309,946	\$ 303,712	\$ 290,907	\$ 309,363

SAN ANTONIO WATERWORKS SYSTEM
FINANCIAL AND STATISTICAL INFORMATION

1968	1967	1966	1965	1964	1963	1962
\$ 9,119,056	\$ 9,492,768	\$ 6,977,094	\$ 6,934,184	\$ 7,022,656	\$ 7,782,993	\$ 7,287,770
3,409,385	2,987,687	2,872,292	2,837,848	2,851,611	2,916,476	2,777,069
1,819,214	1,668,810	1,590,363	1,495,754	1,393,805	1,309,439	1,240,997
939,431	969,432	785,302	774,788	792,487	808,803	808,129
858,334	1,026,094	807,961	619,551	521,831	513,094	489,697
\$ 2,092,692	\$ 2,840,745	\$ 921,176	\$ 1,206,243	\$ 1,462,922	\$ 2,235,181	\$ 1,971,878
29.6	27.2	23.6	24.1	23.7	23.9	23.6
11.1	8.6	9.7	9.9	9.6	9.0	9.0
\$ 6,512,713	\$ 8,208,918	\$ 4,566,969	\$ 5,083,408	\$ 4,996,017	\$ 4,554,048	\$ 4,350,702
84,804,487	78,929,855	71,347,711	67,614,106	63,534,640	59,230,517	55,140,023
17,907,237	16,640,528	15,485,257	14,755,150	14,143,130	13,279,767	12,278,250
467,888	363,657	355,344	402,525	311,353	382,953	355,970
24,600,000	25,385,000	26,135,000	20,885,000	21,218,000	21,517,000	21,809,000
49,325,945	45,476,898	40,850,355	37,756,828	34,815,490	32,013,349	28,495,101
5,709,671	6,505,081	4,104,802	4,096,336	4,171,045	4,866,517	4,510,701
1,593,885	1,599,318	1,217,591	1,213,322	1,208,741	1,204,843	1,200,074
3.58	4.07	3.37	3.38	3.45	4.04	3.76
30,758	34,868	29,538	28,721	29,631	32,549	30,930
26,365	30,402	24,768	25,430	25,577	28,861	26,690
30.39	29.26	21.44	36.65	31.88	18.65	23.90
144,335	141,138	138,498	136,902	134,724	132,181	129,301
182.7	215.4	178.8	185.8	189.8	220.7	206.4
\$ 63.17	\$ 67.26	\$ 50.38	\$ 50.65	\$ 52.13	\$ 58.88	\$ 56.36
75.46	48.14	93.40	86.82	95.76	66.91	60.69
30.28	25.72	41.25	51.85	52.88	18.83	27.46
1,915.68	1,870.50	1,848.07	1,795.92	1,760.95	1,718.07	1,669.99
3,441	3,126	3,310	3,534	3,192	3,237	3,189
415	281	435	574	508	307	316
7,676	7,381	7,207	6,879	6,563	6,279	6,046
557	536	537	527	532	536	542
\$ 2,903,808	\$ 2,559,033	\$ 2,378,744	\$ 2,330,274	\$ 2,220,369	\$ 2,124,314	\$ 2,024,613
\$ 288,041	\$ 268,705	\$ 194,749	\$ 200,619	\$ 197,129	\$ 189,119	\$ 190,472

**SAN ANTONIO
TRANSIT
SYSTEM**

Board of Trustees
San Antonio Transit System

We have examined the accompanying financial statements, pages 163 through 172, of the San Antonio Transit System (a city owned utility), San Antonio, Texas as of July 31, 1973. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned financial statements, together with the related notes to financial statements, present fairly the financial position of the various funds of the San Antonio Transit System at July 31, 1973, and the results of operations, changes in financial position and revenue and application of revenue for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Alexander Grant + Company

San Antonio, Texas
September 7, 1973

SAN ANTONIO TRANSIT SYSTEM
COMBINED BALANCE SHEET - ALL FUNDS
JULY 31, 1973

ASSETS

Current Assets

Cash		\$ 881,031	
Accounts Receivable			
Inter-Fund	\$ 151,788		
Unclassified	<u>268</u>	152,056	
Transfers due from Revenue Fund		63,800	
Inventory (Note A2)		99,552	
Prepaid Expenses and Deposits		<u>91,250</u>	\$1,287,689

Restricted Assets

(1) Cash with Trustee			
Revenue Bond Debt Service	\$ 96,783		
Revenue Bond Reserve	240,000		
Renewal and Replacement	<u>929,810</u>	\$ 1,266,593	
(1) Revenue Fund			
Cash	\$ 108,517		
Accounts Receivable	<u>144,994</u>	253,511	
(2) Federal Grants (Note C)			
Cash	\$ 74,208		
Accounts Receivable			
Inter-Fund	36,529		
Federal Government	<u>11,967</u>	<u>122,704</u>	1,642,808

Fixed Assets - At Cost

Land, Buildings and Equipment		\$11,077,060	
Less Allowance for Depreciation (Note A3)		<u>6,547,356</u>	<u>4,529,704</u>

\$7,460,201

Notes: (1) Restricted under terms of the Revenue Bond Indenture.
(2) Restricted under terms of the Federal Grants.

The accompanying notes are an integral part of this statement.

SAN ANTONIO TRANSIT SYSTEM
COMBINED BALANCE SHEET - ALL FUNDS
JULY 31, 1973

LIABILITIES

Current Liabilities

Accounts Payable	\$ 228,356	
Accrued Liabilities	<u>246,283</u>	\$ 474,639

Current Liabilities - Restricted Funds

Accrued Transfer of Funds	\$ 63,800	
Unredeemed Tickets and Tokens	53,437	
Accounts Payable Inter-Fund	<u>188,317</u>	305,554

Other Liabilities (Including \$180,000 due within one year)

Revenue Bonds Payable		1,200,000
-----------------------	--	-----------

Reserves

Reserve for Injuries and Damages	\$ 181,880	
Reserve for Deferred Maintenance	19,120	
Reserve for Debt Service	336,783	
Reserve for Renewal and Replacement	895,045	
Earnings Retained in Revenue Fund	<u>136,274</u>	1,569,102

Contributions - Federal Capital Grant (Note C)

1,193,705

Fund Balance Appropriated

2,589,234

Retained Earnings

Retained in Operating Fund		<u>127,967</u>
----------------------------	--	----------------

\$7,460,201

SAN ANTONIO TRANSIT SYSTEM
COMBINED STATEMENT OF
CHANGES IN FUND BALANCE AND RETAINED EARNINGS
YEAR ENDED JULY 31, 1973

	<u>FUND BALANCE APPROPRIATED</u>	<u>RETAINED EARNINGS</u>	<u>TOTAL</u>
<u>Balances at August 1, 1972</u>	\$ 2,841,120	\$ 264,241	\$ 3,105,361
<u>Additions</u>			
Fixed Assets Purchased through Renewal and Replacement Fund	227,736		227,736
Revenue Bond Principal Payment	160,000		160,000
	<u>\$ 3,228,856</u>	<u>\$ 264,241</u>	<u>\$ 3,493,097</u>
<u>Deductions</u>			
Net Loss	\$ 315,985	\$ -0-	\$ 315,985
Transfers to Renewal and Replacement Fund	150,848		150,848
Transfers to Bond and Interest Retirement Fund	168,333		168,333
Book Value of Assets Sold	4,456		4,456
	<u>\$ 639,622</u>	<u>\$ -0-</u>	<u>\$ 639,622</u>
<u>Balances at July 31, 1973</u>	<u>\$ 2,589,234</u>	<u>\$ 264,241</u>	<u>\$ 2,853,475</u>
<u>Retained Earnings</u>			
Retained in Revenue Fund		\$ 136,274	
Retained in Operating Fund		<u>127,967</u>	
		<u>\$ 264,241</u>	

ALLOCATION OF LOSS UNDER REVENUE BOND INDENTURE

Fund Balance Appropriated		
Depreciation		\$ 635,166
Deduct Trustee Transfers for Revenue Bond Principal Renewal and Replacement		(168,333) (150,848)
Net Loss		<u>\$ 315,985</u>

The accompanying notes are an integral part of this statement.

SAN ANTONIO TRANSIT SYSTEM
COMBINED STATEMENT OF OPERATIONS
YEAR ENDED JULY 31, 1973

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER)</u>
<u>Revenue</u>			
Passenger	\$ 5,025,000	\$ 4,868,722	\$(156,278)
Chartered	725,000	811,949	86,949
Sightseeing	150,000	155,918	5,918
Bus Advertising	45,000	45,000	
Interest Earned and Miscellaneous	59,000	94,818	35,818
	<u>\$ 6,004,000</u>	<u>\$ 5,976,407</u>	<u>\$ (27,593)</u>
Outside Maintenance	750,000	745,664	(4,336)
	<u>\$ 6,754,000</u>	<u>\$ 6,722,071</u>	<u>\$ (31,929)</u>
<u>Operating Expenses</u>			
Administrative	\$ 787,036	\$ 787,036	\$ -0-
Pension and Retirement			
Annuities (Note A4)	159,189	159,189	
General Control (Accounting)	137,707	137,707	
Merchandising and Ride Promotion	90,503	90,503	
Transportation	2,901,661	2,901,661	
Schedule	64,731	64,731	
Maintenance	1,206,802	1,206,802	
Purchasing	34,266	34,266	
Personnel and Safety	75,122	75,122	
Charter and Gray Line Sales	35,678	35,678	
Loss Control - Claims	149,845	149,845	
Contribution - Federal			
Demonstration Grant	(9,823)	(9,823)	
	<u>\$ 5,632,717</u>	<u>\$ 5,632,717</u>	<u>\$ -0-</u>
Additional Expense for Outside			
Maintenance (City)	713,931	713,931	-0-
Total Operating Expenses before			
Depreciation	<u>\$ 6,346,648</u>	<u>\$ 6,346,648</u>	<u>\$ -0-</u>
Net Operating Income before Other Charges	<u>\$ 407,352</u>	\$ 375,423	<u>\$ (31,929)</u>
<u>Other Charges</u>			
Interest on Revenue Bonds	\$ 56,242		
Depreciation (Computed on the			
Straight-Line Method)	635,166	691,408	
<u>Net Loss</u>		<u>\$ 315,985</u>	

The accompanying notes are an integral part of this statement.

SAN ANTONIO TRANSIT SYSTEM
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JULY 31, 1973

Sources of Working Capital

From Operations		
Net Loss		\$(315,985)
Charges (Credits) to Operations not Using (Providing) Working Capital		
Depreciation (Note A3)	635,166	
Decrease in Reserve for Injuries and Damages - Net	<u>(3,136)</u>	
Working Capital Provided from Operations		\$ 316,045
Proceeds from Sale of Fixed Assets	5,804	
Contributions - Federal Capital Grant (Note C)	369,495	
Decrease in Renewal and Replacement Cash	70,802	
Decrease in Federal Grant Restricted Assets	28,033	
Increase in Inter-Fund Payables from Restricted Funds	<u>3,097</u>	\$ 793,276

Applications of Working Capital

Purchase of Fixed Assets	\$ 597,377	
Transfers to Debt Service	168,333	
Decrease in Reserve for Deferred Maintenance	<u>9,624</u>	<u>775,334</u>

Increase in Working Capital\$ 17,942Changes in Components of Working Capital

Increase (Decrease)		
Cash		\$ 60,727
Accounts Receivable		35,287
Transfers Due from Revenue Fund		(31,713)
Inventory		4,862
Prepaid Expenses and Deposits		1,862
Accounts Payable		(16,139)
Accrued Liabilities		<u>(36,944)</u>

Increase in Working Capital\$ 17,942

The accompanying notes are an integral part of this statement.

SAN ANTONIO TRANSIT SYSTEM
REVENUE FUND
BALANCE SHEET
JULY 31, 1973

ASSETS

Cash on Deposit with Trustee	
National Bank of Commerce, San Antonio, Texas	\$ 73,830
Cash in Transit - Undeposited Receipts	<u>34,687</u>
Total Cash	\$ 108,517
Accounts Receivable	<u>144,994</u>
	<u>\$ 253,511</u>

LIABILITIES

Accrued Transfer Payable to Operating Fund	\$ 32,952
Accrued Transfer Payable to Renewal and Replacement Fund	30,848
Unredeemed Tickets and Tokens	<u>53,437</u>
Total Liabilities	\$ 117,237
Fund Balance - Operating Income Retained in the Revenue Fund	<u>136,274</u>
	<u>\$ 253,511</u>

REVENUE FUND
STATEMENT OF TRANSACTIONS
YEAR ENDED JULY 31, 1973

<u>Revenue</u>	
Passenger	\$4,868,722
Chartered	811,949
Sightseeing	155,918
Bus Advertising	45,000
Interest on Deposits and Investments	67,270
Miscellaneous	27,548
Outside Maintenance	<u>745,664</u>
Total Gross Revenue	\$6,722,071
Trustee's Transfers for the Year to Funds	
Operating Fund	\$6,346,648
Bond and Interest Retirement Fund	224,575
Renewal and Replacement Fund	<u>150,848</u>
Total Transfers	6,722,071
Retained in the Revenue Fund	\$ -0-
Balance Retained at August 1, 1972	<u>136,274</u>
<u>Balance Retained at July 31, 1973</u>	<u>\$ 136,274</u>

The accompanying notes are an integral part of this statement.

SAN ANTONIO TRANSIT SYSTEM
BOND AND INTEREST RETIREMENT FUND AND BOND RESERVE FUND
BALANCE SHEET
JULY 31, 1973

<u>ASSETS</u>	<u>TOTAL</u>	<u>BOND AND INTEREST RETIREMENT FUND</u>	<u>BOND RESERVE FUND</u>
Cash with Trustee National Bank of Commerce, San Antonio, Texas Trustee's Checking Accounts	<u>\$ 336,783</u>	<u>\$ 96,783</u>	<u>\$ 240,000</u>
<u>FUND BALANCES</u>			
Reserve for the Retirement of Bonds and Interest	<u>\$ 336,783</u>	<u>\$ 96,783</u>	<u>\$ 240,000</u>

BOND AND INTEREST RETIREMENT FUND AND BOND RESERVE FUND
STATEMENT OF TRANSACTIONS
YEAR ENDED JULY 31, 1973

	<u>TOTAL</u>	<u>BOND AND INTEREST RETIREMENT FUND</u>	<u>BOND RESERVE FUND</u>
<u>Reserve Balances at August 1, 1972</u>	\$ 331,283	\$ 91,283	\$ 240,000
<u>Additions</u>			
From the Revenue Fund	224,575	224,575	-0-
Transfers by Trustee	<u>\$ 555,858</u>	<u>\$ 315,858</u>	<u>\$ 240,000</u>
<u>Deductions</u>			
Payment of Principal Maturities	\$ 160,000	\$ 160,000	\$ -0-
Payment of Interest Maturities	59,075	59,075	-
	<u>\$ 219,075</u>	<u>\$ 219,075</u>	<u>\$ -0-</u>
<u>Reserve Balances at July 31, 1973</u>	<u>\$ 336,783</u>	<u>\$ 96,783</u>	<u>\$ 240,000</u>

The accompanying notes are an integral part of this statement.

SAN ANTONIO TRANSIT SYSTEM
RENEWAL AND REPLACEMENT FUND
BALANCE SHEET
JULY 31, 1973

ASSETS

Cash in Custody of Trustee National Bank of Commerce, San Antonio, Texas Trustee's Checking Account and Time Deposits	\$ 929,810
Account Receivable - Inter-Fund	<u>30,848</u>
	<u>\$ 960,658</u>

LIABILITIES AND FUND BALANCE

Accounts Payable - Inter-Fund	\$ 65,613
Reserve for Renewal and Replacement of Equipment	<u>895,045</u>
	<u>\$ 960,658</u>

RENEWAL AND REPLACEMENT FUND
STATEMENT OF TRANSACTIONS
YEAR ENDED JULY 31, 1973

<u>Reserve Balance at August 1, 1972</u>	\$ 966,129
<u>Additions</u>	
Transfers by Trustee from Revenue Fund	\$ 150,848
Sale of Assets	<u>5,804</u>
	<u>156,652</u>
	<u>\$1,122,781</u>
<u>Deductions</u>	
Purchase of Fixed Assets	
Administration Building in Process	\$ 154,122
Bus Passenger Shelters	19,485
Vehicles	18,127
Office and Other Equipment	<u>36,002</u>
	<u>227,736</u>
<u>Reserve Balance at July 31, 1973</u>	<u>\$ 895,045</u>

The accompanying notes are an integral part of this statement.

SAN ANTONIO TRANSIT SYSTEM
STATEMENT OF REVENUE AND APPLICATION OF REVENUE
COMPARED WITH TRUST INDENTURE REQUIREMENTS
YEAR ENDED JULY 31, 1973

Revenue

\$6,722,071

Application of Revenue - Article IV Section 402.

Moneys in the Revenue Fund shall be transferred or paid out by the trustee as follows and in the following order:

First: The Trustee shall pay to the Board the amount provided in the annual budget for operating expenses

6,346,648
\$ 375,423

Second: The Trustee shall transfer to the Bond and Interest Retirement Fund the sum necessary to provide for the payment of the principal of the outstanding bonds and interest thereon maturing in the next ensuing twelve months.

224,575
\$ 150,848

Third: The Trustee shall transfer to the Bond Reserve Fund the amount of \$2,000 per month until there shall be on deposit in or to the credit of the Bond Reserve Fund the sum of \$240,000. (This requirement has been met.)

-0-
\$ 150,848

Fourth: The Trustee shall transfer to the Renewal and Replacement Fund the sum of \$30,000 per month, or such greater amount as may be provided in the annual budget.

150,848
\$ -0-

Fifth: After making the aforesaid payments and transfers, the Trustee shall pay to the City of San Antonio on or before the 10th day of the first month after the close of each fiscal year the balance of the moneys remaining in the Revenue Fund, provided that such annual payment to the City shall never exceed an amount equal to the sum of the principal and interest payments made by the City during such fiscal year on its General Obligation Bonds issued for System purposes, plus \$150,000 or 3% of the revenues for the next preceding fiscal year, whichever is greater. (Note.)

-0-
\$ -0-

Note: After making payments as indicated in the first through fourth requirements above, there remained no monies from the current year revenues to make any payments to the City of San Antonio.

The accompanying notes are an integral part of this statement.

SAN ANTONIO TRANSIT SYSTEM
NOTES TO FINANCIAL STATEMENTS
JULY 31, 1973

NOTE A - SUMMARY OF ACCOUNTING POLICIES

A summary of the system's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

1. Accounting Policy

The San Antonio Transit System employs the accrual basis of accounting, based upon the American Transit Association classification of revenue and expense, modified by specific revenue bond indenture requirements.

Under these requirements, certain cash and other assets are held in custody by the trustee, the National Bank of Commerce, San Antonio, Texas, for specific purposes specified in the indenture.

2. Inventory

Inventory is stated at the lower of cost or market. Cost is determined by the average cost method.

3. Depreciation

Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives, on a straight line basis.

4. Pension Plan

Effective February 1, 1973, the retirement and pension plan was amended to provide for a trustee, self-administered arrangement with the National Bank of Commerce of San Antonio as trustee. Both the Transit System and eligible employees contribute to the plan. The total pension and retirement expense for the year was \$159,189. The plan covers all employees who have a minimum of two years continuous service and have applied to participate. The actuarially computed value of vested benefits has not been determined as of July 31, 1973.

NOTE B - GENERAL OBLIGATION BONDS ISSUED BY CITY FOR BENEFIT OF TRANSIT SYSTEM

Included in an issue of General Obligation Bonds by the City of San Antonio dated March 1959, were \$1,750,000 of bonds for the benefit of the Transit System covered in the Revenue Bond Indenture as follows:

"After making the aforesaid payments and transfers, the Trustee shall pay to the City of San Antonio on or before the 10th day of the first month after the close of each fiscal year the balance of the moneys remaining in the Revenue Fund provided that such annual payment to the City shall never exceed an amount equal to the sum of the principal and interest payments made by the City during such fiscal year on its General Obligation Bonds, issued for System purposes, plus \$150,000 or 3% of the revenues for the next preceding fiscal year, whichever is greater."

Notes to Financial Statements - S.A. Transit SystemNOTE B - GENERAL OBLIGATION BONDS ISSUED BY CITY FOR BENEFIT OF TRANSIT SYSTEM (Cont'd)

Due to the current net loss, the payments described above will not be paid to the City of San Antonio for the fiscal year ended July 31, 1973.

NOTE C - FEDERAL GRANTS

1. Capital Grant Project No. TEX-UTG-5

The San Antonio Transit System has entered into a five year contract with the United States Federal Government for the purpose of undertaking an urban mass transportation capital improvement project. The project is to include the purchase of 157 busses, 60 new bus passenger shelters, 4 new bus interior cleaners, various furnishings and equipment and the construction of a new administrative office building. It is estimated that the total cost of the project will not exceed \$7,583,063, of which the Federal Government will make a grant in the amount of \$4,217,241. At July 31, 1973, the Federal Government has contributed \$1,193,705 of the \$1,790,557 project costs to date.

2. Technical Study Grant Project No. TEX-T9-13

The San Antonio Transit System has entered into a contract with the United States Federal Government for the purpose of undertaking an urban mass transportation technical study project. The project consists of a short-range study to make recommendations in regard to cost, location and potential service improvements for a five year transit improvement program. It was estimated that the total cost of the project would be \$152,250 of which the Federal Government would make a grant in an amount equal to two-thirds of the actual cost of the project or \$101,500, whichever is lesser. At July 31, 1973, there is estimated to be a total project cost overrun of approximately \$45,400. A contract amendment has been requested of the Federal Government.

3. Demonstration Grant Project No. TEX-DMG-2

The San Antonio Transit System has entered into a contract with the United States Federal Government for the purpose of developing a fixed route scheduled transportation service. Such service will provide two outlying low-income communities, presently without mass transit service, direct access to shopping and employment centers. It is estimated that the total cost of the project will be \$42,981, of which the Federal Government will make a grant in an amount equal to two-thirds of the actual cost of the project, or \$28,654, whichever is lesser. At July 31, 1973, the project cost to date approximates \$41,300.



TXPUB_00045