

ANNUAL REPORT

OF

FINANCIAL TRANSACTIONS

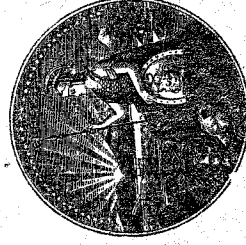
OF

MUNICIPALITIES AND COUNTIES OF CALIFORNIA

FOR YEAR 1911

Compiled and Published Under Authority of an Act of
the Legislature

A. B. NYE, State Controller



SACRAMENTO

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FINANCIAL TRANSACTIONS OF MUNICIPAL AND COUNTY CORPORATIONS.

By the act of April 21, 1911, the Controller is "directed to compile and publish annually reports of the financial transactions of each county and municipal corporation," and he is authorized to call upon the proper county and city officers to furnish the necessary statistics. Previously there had been various provisions of law intended to assure local publicity for the financial transactions of each separate government, but the act of 1911 is the first directed to the object of bringing together the scattered data for publication in a single report, which will show the aggregate of the business transactions of all of the counties and cities and incorporated towns. The controller's department had made attempts for several years to gather this information, but without the explicit authority conveyed by law it was not possible to give completeness to the work, although the courtesy shown by a majority of city and county officers enabled this office to present a report which was quite generally commended.

In working for the first time under the statute there has been some delay and difficulty in securing the data, and in consequence the issue of this publication has been necessarily postponed considerably beyond the date at which it is intended that it shall appear in succeeding years. It also lacks somewhat in completeness in both municipal and county statistics, although all of the fifty-eight counties are represented and all but a few small municipalities.

The need of such a statistical compilation as this, ought to be obvious, since for lack of it neither the aggregate of public revenues and expenditures nor the total of public indebtedness could be known. A detailed report of the State's receipts and disbursements has always been required by law to be made, and some kind of report of local government expenditures, which, in the aggregate, far exceed the others is equally important to a clear understanding of the economic problem of government in California. Indeed, the county and municipal governments are only so many arms of the state government, and though the revenues of each are separately collected and in different ways, the same taxpayers contribute them all. Nothing would appear to be more important than that it should be possible to learn the aggregate of their tax burdens and the purposes for which they are borne.

If ever these matters could have been considered as deficient in general interest, that is not the case at the present time, when there is such an increased appreciation of the importance of public accounting and of its direct relation to good government.

Heretofore there has been nothing like uniformity in the accounting methods of different municipalities, and in some of the smaller towns the methods employed have been very unsystematic. The requirement of a uniform report will go far to change all this. It is already apparent that a single year's operation under the law has exercised a marked influence. Naturally enough the city and town clerks desire to adopt

a system which will enable them to render their annual reports with as little difficulty as possible, and that means an approach to uniformity in a large number of cities and towns. Many officers have expressed themselves as being glad to have a basis suggested on which they can not only systematize their own affairs, but which will put them in accord with the methods of other towns of their own class, and thereby facilitate the exchange of valuable information.

It is only proper that acknowledgment should be made of the cheerful manner in which the law has been complied with by county auditors and city auditors and clerks, some of whom were required to perform a great deal of labor in preparing reports.

THE FORMS FOR REPORT.

In preparing forms for report of municipal and county statistics, it was aimed to combine completeness with simplicity, so far as that combination is practicable. Owing to the multifarious nature of the activities of modern governments any form which would serve the purpose was bound to be somewhat complex, but it was believed that after a little experience public officers would have no serious difficulty in making the reports, and that expectation has been justified by the event, although considerable labor was involved wherever the existing methods of municipal accounting had been very different.

At the time when these blanks were prepared Mr. William Dolge filled the office of Superintendent of Public Accounts under the State Board of Control, and advantage was gladly taken of his knowledge and experience. The blanks as printed are principally his work. In the main they follow the lines of the forms used by the United States Census Bureau and those approved by the National Municipal League. The classification of expenditures is based on a differentiation of governmental functions which has come to be considered standard. In order that the tables which follow, in which is condensed the information gathered, may be more readily understood, the pages of the blank which relate to receipts and expenditures are herewith reprinted:

RECEIPTS OF THE LAST FISCAL YEAR.

1	Property taxes (see classification slip inclosed with this report)	
2	Licenses	
	Liquor	
	All other	
3	Fees--All departments	
4	Fines--Police Court, Recorder's Court	
5	Franchises, percentages and sales	
6	Library fines	
7	Miscellaneous, sale of old material, donations, etc.	
	Sub-total.	
8	Municipal Industries--	
	Water works	
	Electric plant	
	Gas works	
	Wharves and docks	
	Grand total of ordinary receipts,	
9	Sale of bonds	
10	All other special deposits	
	Grand total of all receipts during fiscal year,	

EXPENDITURES OF THE LAST FISCAL YEAR.

1	General government	
	Expense of elections	
	All other	
2	Protection of life and property	
	Police Department	
	Fire Department	
	Pound	
3	Health conservation and sanitation	
	Health Department	
	Street cleaning and sprinkling	
	Sewer cleaning	
	Sewer repairs	
4	Education	
	Schools (expenditure of city money only)	
	Libraries	
	Museums	
5	Charities and corrections	
	Care of indigent sick	
	Care of other indigents	
	Jail maintenance of building	
6	Care of prisoners	
	Recreation	
	Parks and playgrounds	
	Celebrations	
7	Streets and highways	
	Maintenance and repairs	
	Street lighting	
8	Public works (construction)	
	New buildings	
	New streets (out of city funds)	
	New bridges (out of city funds)	
	New sewers (out of city funds)	
9	Public industries and utilities	
	Maintenance and operation of	
	Extensions, improvements and betterments for	
	Maintenance and operation of	
	Extensions, improvements and betterments for	
	Maintenance and operation of	
	Extensions, improvements and betterments for	
10	Bond interest and redemption	
	Bond interest	
	Bonds redeemed	
11	Judgments and miscellaneous other expenditures	
	Judgments	
	Refund of bail moneys	
	Refund of other special deposits	
	Grand total of public expenditures,	

NUMBER AND POPULATION OF MUNICIPALITIES.

At the date of compilation of this report there were in the State 20 incorporated cities and towns, of which eight were incorporated a too late a date to appear in the reports of the United States census of 1910. The combined population of 183 towns, given in Table in this report, was 1,625,625, or 68 per cent of the total population of California. In the preliminary report issued by the Census Bureau the urban population was given as 1,469,739, but that included only towns of 2,500 population or over.

California is a state of cities and towns. As shown above, only little more than 30 per cent of the population lives outside of incorporated limits. Moreover, the town population is growing more rapidly than the outside; between 1900 and 1910 the population as a whole increased 60 per cent, while the population classified by the Census

Bureau as urban increased 81 per cent. With this rapid growth in the centers of population, municipal government becomes a matter of constantly increasing concern.

In population and in area of incorporated places there is a vast range. San Francisco, with 416,912 inhabitants, represents one extreme, while San Juan, which maintains a corporate government for the benefit of only 326 people, is at the opposite extreme. A considerable number of incorporated towns have not over 400 or 500 inhabitants. The fifteen largest cities, which are here tabulated by themselves, have a combined population of 1,200,335, or more, than 50 per cent of the total.

In territorial extent the incorporated places vary almost as widely as in population, Los Angeles, with more than 100 square miles, constituting the largest municipal area, while San Diego is second with 76 square miles. Two incorporated towns report an area of only half a square mile each, while a number give their area as one mile. Most of the smaller towns are incorporated with narrow territorial limits, and in many cases the exact area does not appear to be known.

The State has a total area of 158,000 square miles, but more than one half of its population is concentrated on an area of less than 400 square miles, or less than two tenths of one per cent of the whole.

The following figures give the population of the fifteen California cities which in 1910 were the most populous, with the present reported area of each. In some cases the areas have been increased since the census, and in all cases there has been more or less increase of population, although how much it would be impossible to say:

Name of city.	Population 1910.	Area square miles.
San Francisco	416,912	46.50
Los Angeles	319,198	100.72
Oakland	150,174	58.00
Sacramento	44,696	4.52
Berkeley	40,434	9.50
San Diego	39,578	76.00
Pasadena	30,291	11.20
San Jose	28,946	6.19
Fresno	21,892	4.60
Alameda	23,383	4.50
Stockton	23,252	4.00
Long Beach	17,809	13.18
Riverside	15,212	42.00
San Bernardino	12,779	7.25
Bakersfield	12,729	7.00
Total	1,200,335	395.16

WEALTH OF MUNICIPALITIES.

The wealth, like the population, of the State, is concentrated in the cities, but not to the same extent. In Table I the total assessed values are shown to be \$1,640,991,350, of which the portion of the assessment roll denominated non-operative, which means property taxable for all municipal purposes, represents \$1,464,253,127, and the operative roll, or property taxable to pay interest and principal of bond debts contracted prior to November 8, 1910,—the date of adoption of the taxation amendments to the Constitution,—amounts to \$176,738,223.

The grand total of the State assessment roll in 1911 was \$2,599,916,666 so that on the basis of this comparison the wealth of the cities constitutes about 60 per cent of the whole. But it must be borne in mind that this is a comparison of city assessment rolls with county rolls and in many instances the rate of assessment is higher in the city than in the county, while in other instances the reverse is true.

The assessed valuations of the leading cities, the per capita valuation and the highest city rates are as follows:

Cities.	Assessed valuation.	Per capita valuation.	Highest tax rate.
San Francisco	\$545,064,347	\$1,307.38	\$2
Los Angeles	274,604,160	1,173.57	1
Oakland	129,220,575	860.47	1
Sacramento	44,912,750	1,004.85	1
Berkeley	38,940,765	953.17	1
San Diego	46,222,034	1,167.87	1
Pasadena	46,854,500	1,546.81	1
San Jose	23,595,523	815.15	1
Fresno	14,562,845	585.04	1
Alameda	19,393,490	829.38	1
Stockton	22,539,401	963.10	1
Long Beach	23,407,518	1,314.36	1
Riverside	9,888,875	650.07	1
San Bernardino	5,595,778	437.88	1
Bakersfield	7,927,390	622.88	1
	\$1,352,329,951		

It will be observed that of the sixteen hundred and odd million dollars in assessable values in the cities and towns, these fifteen leading cities contain approximately thirteen hundred and fifty millions. The three largest cities, San Francisco, Los Angeles, and Oakland, have combined assessed valuation exceeding a thousand millions.

Of unusual interest are the assessed valuations per capita, especially when taken in connection with the municipal tax rates. Excepting on the assessment figures for Pasadena, San Francisco has alike the highest per capita of wealth and the highest tax rate; but it must be remembered that San Francisco is a county as well as a city, and that its expenditure and tax rate figures cover various charges which are elsewhere borne by the county governments. The city assessment roll Pasadena has long been much in excess of the county assessor's valuation in the same city,—the excess in 1910 amounting to nearly 50 per cent,—and it may therefore be accepted that the higher assessment, more than the exceptional wealth of Pasadena, explains the large per capita. It will be noted that Pasadena has the lowest tax rate of all of these cities with the single exception of Berkeley.

Indeed, the whole of the foregoing table, and also the larger table which follows, must be accepted with due allowance for the eccentricities of assessors. If the same proportion of actual values were put in the rolls in all cities and towns, a showing would be made very different from that which exists in the absence of such common standard. It will be noted that in the comparison of the fifteen cities a low per capita valuation is accompanied by a high tax rate, and vice versa, and this

very suggestive. If we divide the aggregate of the assessment rolls of all the cities and towns by the number of inhabitants, we shall find there is a general average of assessed wealth in excess of \$1,000. If uniform public accounting is desirable, it would appear that there is also something to be said in favor of more uniform assessment.

Turning to the smaller cities and towns, differences may be noted which are extraordinary. Newport Beach is assessed for \$4,433.36 per capita and Hillsborough \$3,758.57. As contrasted with this, there is one flourishing small city which is credited with only \$316.08. There are towns in the list in which a per capita valuation of not more than \$300.00 to \$500.00 may actually represent a valuation of fifty or sixty per cent, but in some it is quite otherwise. Among the notably high per capita valuations are those of the following suburban residence towns: Piedmont, \$2,146.61; Belvedere, \$1,565.75; Ross, \$1,633.22; Venice, \$2,166.85.

RECEIPTS AND EXPENDITURES.

The magnitude of municipal business transactions comes out in the figures of total receipts and expenditures. Including the proceeds of the sale of bonds, the aggregate receipts were \$46,777,803.61, and the expenditures were \$43,808,965.13. Bond sales amounting to \$10,490,243.80, and deducting these the ordinary receipts were \$36,287,559.81.

Of course, the larger cities were responsible for the greater part of these amounts, since as a rule the receipts of populous cities are not only absolutely, but also relatively, larger than those of smaller places. The fifteen cities make this showing:

Cities.	Receipts.	Expenditures.	Per capita expenditures.
San Francisco	\$18,600,655 84	\$18,301,069 85	\$41 63
Los Angeles	13,351,331 95	11,085,922 18	34 73
Oakland	2,234,059 13	3,398,946 28	22 63
Sacramento	841,231 59	920,859 84	20 60
Berkeley	401,980 30	441,957 46	10 93
San Diego	863,958 57	953,411 10	24 09
Pasadena	605,808 06	593,142 71	19 58
San Jose	349,336 43	349,018 29	12 06
Fresno	262,584 26	271,717 09	10 92
Alameda	355,885 03	370,850 96	24 41
Stockton	416,609 49	389,235 52	16 74
Long Beach	330,772 31	326,723 94	18 35
Riverside	442,749 19	345,684 75	22 72
San Bernardino	220,772 67	211,244 62	16 53
Bakersfield	147,944 11	134,628 30	10 58
	\$39,325,678 93	\$38,294,412 89	

The foregoing table represents construction expenditures as well as maintenance and expenditures from bond funds as well as from ordinary receipts, and due allowance must be made therefor. In a number of cases the cost of operating public utilities also figures as expenditures, and these differences should be eliminated before comparisons can be made of operating expense alone. In the case of San Francisco, due allowance should also be made for a certain amount of purely county expenditures.

On the receipts side the most interesting study which the figures offer is that of the different sources from which they are derived, and these are shown, for all of the municipalities, by the following figures:

Property taxes	\$21,476,152 57
Licenses	3,757,972 77
Fees and fines	1,059,680 47
Franchises	170,761 35
Miscellaneous	2,527,563 87
Municipal industries	2,757,375 50
Sale of bonds	10,490,243 80
Special deposits	4,538,073 28
	\$46,777,803 61
Less bond sales	10,490,243 80
	\$36,287,559 81

In other words, approximately 60 per cent of the receipts is derived from property taxes, and 40 per cent from other sources.

The distribution of the total expenditure among the various functions which municipal governments perform is concisely shown by the following totals:

General government	\$4,415,145 86
Protection of life and property	6,483,321 08
Health conservation and sanitation	2,224,538 21
Education	2,597,866 86
Charities and corrections	941,632 36
Recreation (parks and playgrounds)	1,294,841 39
Streets (maintenance and lighting)	4,149,388 38
Public work (new construction)	8,316,657 02
Public industries and utilities	7,642,319 79
Bond interest and redemption	4,729,781 65
Miscellaneous (including refunds of deposits)	1,013,472 53
Total	\$43,808,965 13

BOND DEBTS AND BOND TAX RATES.

The aggregate amount of municipal bond debt is given in Table I as \$65,573,033, which is equal to a per capita of \$40.34 for all of the inhabitants of these cities and towns. Most of this bond debt has been accumulated within a few years, three or four of the largest cities leading the way, although the relatively heaviest debts at the present time are not those of San Francisco, Los Angeles, and Oakland, because a number of smaller towns surpass them in per capita borrowing. There was a time not so many years ago when the cities of California were almost free from debt, the aggregate of outstanding municipal bonds being only a few millions; but when the era of rapid increase of population began, the municipalities were called upon for so many public improvements that they could only be supplied by borrowing. At the same time the agitation in favor of municipal ownership of public utilities has also had an influence in the same direction. The upshot has been that the last ten years have been an era of bond issues, especially in San Francisco, Los Angeles, Oakland, San Diego, Sacramento, and the other larger municipalities.

The following table shows the bond debts of the fifteen principal cities actually outstanding at the date of this report:

Cities.	Bond debt.	Per capita debt.	Bond tax rate.
San Francisco	\$18,301,069	\$43.90	.305
Los Angeles	23,993,950	75.16	.38
Oakland	4,907,350	32.67	.38
Sacramento	1,630,500	23.05	.172
Berkeley	345,790	8.55	.06
San Diego	2,516,062	63.57	.48
Pasadena	770,550	25.44	.14
San Jose	774,875	26.77	.21
Fresno	299,500	12.03	.177
Alameda	589,725	25.22	.226
Stockton	249,975	10.75	.144
Long Beach	427,250	23.99	.15
Riverside	157,000	10.32	.11
San Bernardino	289,300	22.64	.41
Bakersfield	135,500	10.65	.25
	\$54,788,396		

In the cases of San Francisco, Los Angeles, Oakland, and San Diego, the three most heavily indebted municipalities in the above list, the totals and the per capita also will be considerably increased when all of the bonds which have been voted come to be issued.

Since 1904 San Francisco, which at that time was out of debt, has voted no less than \$83,594,000 of public bonds. Of this sum \$9,046,000 was canceled, and \$2,774,000 has been redeemed, leaving a net amount of \$71,774,000. But after allowing for the amount in sinking funds, only \$18,301,069.85 is outstanding and a charge against taxpayers. San Francisco, therefore, has approximately \$53,000,000 of bonds which have been voted but not sold, and most of which no attempt has been made to issue. The greater part of this vast sum is represented by the \$45,000,000 bond issue for the Hetch Hetchy water supply. By years the bond votes of San Francisco have been as follows: In 1904, \$17,174,000; in 1908, \$18,200,000; in 1909, \$600,000; in 1910, \$47,620,000.

The oldest bonds of the city of Los Angeles now outstanding date back to 1892; between that year and 1900 Los Angeles voted for \$1,384,000 of bonds, while during the nine years between 1900 and 1908 the total of bonds voted was \$29,810,000, making the grand total to date \$31,194,000. Of this amount there was voted for aqueduct purposes \$1,500,000 in 1905 and \$23,000,000 in 1907, making a total of \$24,500,000 for the great Owens River water enterprise. The city had previously voted bonds for water purposes to the extent of \$2,487,000, making the entire bond investment in water supply \$26,987,000. Of the \$23,000,000 voted in 1907 there had been issued and sold to date of this report \$17,761,600. On the 1st of July, 1911, the date of the report by the city auditor, Los Angeles had a little in excess of five million dollars of unissued bonds.

Since 1892 the city of Oakland has voted for \$8,847,400 of public bonds, of which \$5,587,725 had been issued up to December, 1911, and \$3,259,675 were still unissued. Bonds to the extent of \$680,375 had been redeemed, leaving the net debt at that time \$4,907,350. Oakland's

largest bond issues have been for school buildings, an auditorium, wharves, parks, and a city hall.

With the exception of a small issue of refunding bonds, the entire city debt of San Diego is the accumulation of the last ten years. A total of \$3,693,712.71 of bonds has been voted, and \$2,516,062.71 was outstanding at date of report. In 1911 San Diego voted bond issues to a total amount of \$1,533,000, of which \$1,000,000 were for park improvements, but on the 1st of November \$750,000 of the latter sum remained unissued.

It is worth noting that on all recent bond issues in these four cities the interest rates have been $4\frac{1}{2}$ and 5 per cent. The large bond issue voted by San Francisco in 1904 bore only $3\frac{1}{2}$ per cent, but more than half of it was canceled when it was found the time had gone by when cities could borrow at that low rate. Los Angeles sold a considerable amount of $3\frac{1}{2}$ per cent bonds issued between 1900 and 1905, and it was at first attempted to float the aqueduct bonds at 4 per cent, but it was found necessary to make the rate $4\frac{1}{2}$, and several recent issues of other bonds have been at 5 per cent. A considerable portion of San Francisco's recent bond issues have been at 5 per cent, but the bonds voted in 1909 and 1910, including the Geary street railroad and Hetch Hetchy water bonds, were $4\frac{1}{2}$ s. The latter has also been the rate on all recent bond issues in Oakland and San Diego.

In Table II there are given the per capita bond debts of some 140 cities and towns, from which it may be seen that while the debts of a majority of the smaller cities and towns are proportionately less than those of the larger cities there are several instances in which the per capita is higher, even as much as \$100, and in a single instance over \$150.

An even more instructive comparison is that of the bond tax rate with the total municipal rate. For the past year the San Francisco bond rate was .305 out of \$2.00; Los Angeles, .58 out of \$1.48; Oakland, .38 out of \$1.98; Sacramento, .172 out of \$1.39; San Diego, .48 out of \$1.45; and Berkeley, .06 out of .75. On the other hand, there are a number of instances in the smaller municipalities where the bond tax rate is in excess of \$1 upon \$100, and a larger number of cases in which the bond rate is approximately one half of the total rate.

The state law limits the maximum debt for municipalities to 15 per cent, but, including municipalities which are not indebted at all, the present average of debt is not over 4 per cent of assessed valuation for the entire list.

MUNICIPAL INDUSTRIES.

The number of municipalities reporting on the operation of public utilities shows an increase, especially of water works, since last year, as will be manifest from the following comparison:

	Reporting in 1910.	Reporting in 1911.
Municipal water works	26	54
Municipal electric plants	11	15
Municipal wharves	8	9
Municipal gas works	1	1
Total	46	79

COMBINED STATE AND LOCAL EXPENDITURE ESTIMATES.

An estimate has been made of the total public expenditures—state, county, district, and municipal—and the figures are given below, but it is not claimed they are more than a rough approximation. The municipal statistics are not quite complete, and some county and district expenditures probably escaped notice:

State (excluding all payments to counties)	\$11,546,347 53
Municipalities	43,808,965 13
Counties (including districts)	39,272,598 02
	\$94,627,910 68

It will be borne in mind that this estimate comprehends expenditures of funds derived from all sources and not merely from taxation.

An estimate previously made on a somewhat different basis for the fiscal year ending June 30, 1910, showed a combined State, county, and municipal expenditure of \$87,750,000. In 1902 the United States Census Bureau made an estimate of total public expenditures in California amounting to \$45,161,865. Though it may be that none of these computations can be regarded as very accurate, there can be no doubt that the growth of expenditures has been going on at an unprecedented rate.

TOTAL PUBLIC BOND DEBT.

Adding to the figures of municipal debt already given those for the State, counties, and minor civil divisions, we have a total of more than ninety-three million dollars of outstanding bonds, divided as follows:

State bonds outstanding	\$5,677,500 00
County bonds (San Francisco omitted)	8,641,755 00
School and other district bonds	14,014,135 00
Municipal bonds	65,573,033 00
Total public bond indebtedness	\$93,906,423 00

REPORT OF FINANCIAL TRANSACTIONS.

The full statistics of operation, with comparative figures for the two years, will be found in Tables V to X. With some exceptions, there has been a steady growth in the business of these public utilities, or at least of the electric light and water works. The reports furnished are also more nearly complete this year than last, although still leaving something to be desired in this respect.

If there is any municipal matter in which, more than all others, the adoption of proper accounting methods is important, it is the operation of industrial plants, since these are more purely business than the performance of ordinary municipal functions. The argument most commonly urged for the establishment of municipal plants is the business-like one that the public will be given better service at lower cost, and it is essential that citizens should have an opportunity to judge whether the expectation is being realized. That, of course, is not possible unless reports are rendered which are thoroughly intelligible and entirely accurate. In the absence of such data, a community may be misled to its own detriment.

So long as the general attitude of the public toward municipal industries remains as strongly favorable as it is at present, taxpayers will not usually be critical of any sort of management of these plants, and that constitutes a serious danger, for it is not to be supposed that such a plant will remain permanently efficient unless strictly held up to a high standard.

It has been noted that in commenting on reports issued by this department in former years, a number of newspapers have been so optimistic that they were ready to assume the most favorable state of affairs, even when the statistics obtainable were so incomplete that it was not possible to know whether the result of the year's operations has been a gain or a loss. There has been a disposition to assume that whenever the receipts exceeded the bare cost of operation the difference represented profit, without much consideration for deterioration, cost of maintenance, interest on investment or diminution of ordinary revenues through loss of the taxes which a private plant would pay. It would be an excellent thing if all of the municipalities operating industrial plants, or intending to do so, would get together on a common basis of accounting which would take into consideration all of the factors of cost above referred to. On the other hand, nothing is clearer than that to give a public plant due credit for results accomplished, the municipality should be charged up at a fair rate with the service rendered in lighting streets and public buildings or in furnishing water for public uses, yet these things are not always done.

THE COUNTY STATISTICS.

It was deemed best to defer until the end of the present fiscal year the collection of detailed statistics of county receipts and expenditures, and therefore county auditors were not asked to make this year the full report called for by the blank prepared for future use; but a simpler form was issued which called for a report of total receipts and also a report of expenditures segregated according to four or five principal classifications. These statistics will be found in Tables XI and XII.

MUNICIPALITIES AND COUNTIES OF CALIFORNIA.

MUNICIPALITIES AND COUNTIES OF CALIFORNIA.MUNICIPALITIES AND COUNTIES OF CALIFORNIA.

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San Jose	May	1	5.00	6.19	28.946	22,770.300	21,982.00	308,607.00	2.30
San Juan	Jan.	1	.50	9.00	3,471	1,988,745.00	1,850.00	23,889,823.00	2.30
San Luis Obispo	July	1	1.25	6.25	5,157	2,762,087.00	308,785.00	2,188,088.00	1.08
San Mateo	July	1	1.25	6.25	4,884	2,455,750.00	349,543.00	3,070,872.00	2.38
Santa Ana	July	1	5.50	9.00	5,934	4,822,386.00	146,921.00	2,602,671.00	1.43
Santa Barbara	July	1	9.00	8.60	8,429	5,704,380.00	938,624.00	5,016,610.00	1.00
Santa Clara	May	3	3.00	3.00	4,948	2,046,585.00	838,900.00	9,281,280.00	1.40
Santa Cruz	July	1	3.00	4.00	11,146	7,861,125.00	7,361,880.00	2,185,684.00	1.48
Santa Maria	July	1	4.00	4.00	2,860	978,297.00	88,660.00	1,076,987.00	1.29
Santa Paula	Jan.	1	11.00	11.00	7,847	11,078,120.00	670,420.00	11,767,540.00	1.35
Santa Rosa	July	1	9.00	2.00	7,817	1,161,290.00	94,910.00	1,256,200.00	1.60
Sausalito	Oct.	1	2.00	1.50	2,855	5,871,222.00	166,650.00	6,037,872.00	1.45
Sawtelle	July	1	1.50	2.00	2,148	1,982,455.00	308,964.00	2,241,399.00	1.39
Sebastopol	July	1	2.00	2.00	1,750	719,875.00	61,440.00	781,365.00	1.40
Selma	May	1	4.00	2.00	1,303	1,181,915.00	65,344.00	1,247,259.00	1.50
Serra Madre	March	1	2.00	1.00	686	223,588.00	2,500.00	226,088.00	1.05
Sierrita	July	1	1.00	1.00	967	627,501.00	2,073.00	630,574.00	1.25
Sisoma	July	1	1.00	1.00	2,029	1,047,875.00	151,782.00	1,199,657.00	1.75
Sisson	Jan.	1	1.00	4.00	4,649	4,182,170.00	468,760.00	4,650,930.00	1.65
Siustan City	Jan.	1	1.00	1.00	650	420,540.00	1,798,372.00	438,175.00	1.50
Susmanville	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Taft	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1.65
Tehachapi	Jan.	1	.50	1.00	888	490,745.00	20,252.00	469,997.00	1

TABLE II. Municipalities—Per Capita Comparison of Assessment Rolls, Bond Debts and Total Expenditures.

	Assessment roll per capita.	Bond debt per capita.	Total expenditure per capita.
Alameda	\$229.38	\$25.22	\$24.41
Albany	1,408.40	11.25	11.13
Alhambra	997.75	11.25	10.60
Alturas	449.53	42.08	7.17
Alviso	533.53	2.64	2.64
Anaheim	581.78	62.17	21.67
Antioch	434.61	17.07	12.42
Arcadia	2,461.84	16.11	16.11
Arcata	852.04	24.08	11.61
Azusa	825.40	54.25	9.05
Bakersfield	622.88	10.65	10.65
Belvedere	1,565.75	100.00	21.40
Benicia	377.42	43.65	23.54
Berkeley	963.17	8.55	10.93
Biggs	530.88	19.85	13.97
Bishop	635.22	41.43	15.05
Blue Lake	215.07	3.78	3.78
Brawley	863.93	69.24	5.84
Calistoga	978.05	89.72	54.77
Calverton	643.40	48.30	8.15
Chico	738.88	27.71	24.36
Chico	587.46	48.61	2.63
Colingdale	613.17	9.32	10.37
Colingdale	328.11	7.08	11.17
Colfax	238.38	30.19	33.12
Colton	310.08	33.12	17.42
Colton	807.84	62.42	4.47
Concord	283.62	4.47	4.47
Corning	571.19	70.70	4.22
Corning	517.16	37.32	11.47
Corona	1,674.99	80.24	24.42
Coronado	555.31	48.87	8.03
Covina	586.65	4.19	8.08
Dixon	239.74	35.22	4.19
Dunsmuir	346.73	66.46	23.40
East San Jose	849.35	13.19	23.86
El Centro	747.21	25.64	11.80
El Paso de Robles	387.08	10.09	16.13
Emeryville	1,047.71	6.21	10.09
Emeryville	608.00	7.21	6.21
Escudido	473.44	6.50	7.21
Etna	706.31	18.49	10.47
Eureka	355.78	22.18	4.34
Fairfield	589.59	9.53	10.25
Ferdale	244.14	3.03	5.66
Fort Bragg	480.46	12.03	3.03
Fortuna	385.04	20.62	10.92
Fresno	379.63	20.62	18.03
Glendale	783.60	20.30	15.20
Grass Valley	306.92	6.19	7.80
Gridley	345.54	49.14	16.25
Hanford	421.42	13.77	8.75
Hayward	710.90	20.42	9.79
Hercules	521.31	27.85	14.23
Hillsborough	2,375.05	14.78	9.00
Hermosa Beach	1,193.05	33.60	14.78
Hollister	516.43	17.65	11.10
Holtsville	819.04	50.76	8.63
Huntington Park	827.25	78.23	12.84
Imperial	1,057.73	6.82	62.22
Inglewood	847.72	6.82	6.82
Jackson	230.81	5.59	5.59
King	401.86	40.82	24.78
Kingsburg	398.97	12.39	9.15
Lakeport	555.38	17.05	9.11
Larkspur	949.04	17.05	15.74
Lemoore	254.11	17.05	9.44
Lincoln	388.51	71.67	7.43
Lindsay	637.88	15.32	9.13
Livermore	476.60	43.60	47.38
Lodi	653.45	21.59	10.03
Lompoc	514.00	23.90	18.35
Long Beach	1,314.35	75.16	18.35
Los Angeles	1,173.87	37.59	16.72
Los Banos	490.04		

TABLE II—Continued.

	Assessment roll per capita.	Bond debt per capita.	Total expenditure per capita.
Los Gatos	\$921.68	\$7.52	\$6.94
Loyaton	512.50		4.50
Madera	383.90	28.87	11.75
Martinez	490.68		9.62
Mayfield	714.92	6.54	13.82
Merced	565.07	61.38	38.45
Mill Valley	557.70	19.21	15.26
Modesto	675.13	34.79	10.72
Monrovia	641.98	41.39	34.96
Montague	1,063.83	54.31	25.73
Monterey	741.94		6.71
Mountain View	878.42	29.70	24.16
Napa	645.36	68.30	14.22
National City	698.44	6.91	11.29
Nevada City	843.93	13.56	16.25
Newman	334.96	21.50	9.25
Newport Beach	492.35	32.51	17.29
Oakdale	4,433.86	87.64	68.86
Oakland	581.17		5.32
Oceanside	860.47	32.67	22.63
Orange	963.81	100.48	23.35
Orland	505.46	54.90	31.07
Oroville	609.46	21.75	16.54
Oxnard	446.29	48.24	2.55
Pacific Grove	825.13	14.97	19.69
Palo Alto	1,042.96	22.66	16.82
Pasadena	868.02	43.64	10.37
Petaluma	1,546.81	25.44	28.05
Pleasanton	841.21	8.31	19.83
Pittsburg	2,146.61	67.98	17.82
Placerville	237.00	2.74	67.44
Pleasanton	436.72	11.25	7.84
Pomona	342.57	43.07	7.22
Porterville	299.64		44.36
Potter Valley	679.80	15.30	8.53
Red Bluff	770.60	56.18	13.07
Redlands	786.69		44.35
Redondo Beach	522.36	7.18	3.06
Redwood City	608.10	85.59	6.74
Richmond	915.20	11.18	11.18
Rio Vista	1,016.91	15.85	12.28
Riverside	755.97	29.99	16.04
Rocklin	1,307.88	64.20	13.84
Roseville	271.10		14.02
Ross	650.07	17.49	9.57
Ross	181.11	10.32	22.72
Sacramento	381.78	30.08	3.86
St. Helena	1,633.22	156.43	6.17
Salinas City	1,094.35	23.05	158.55
San Anselmo	733.21		20.60
San Bernardino	914.74	28.24	11.54
San Buenaventura	834.80	55.52	13.53
San Diego	467.88	22.64	16.53
San Francisco	577.73	49.58	6.16
San Jose	1,167.87	63.57	24.09
San Leandro	1,307.38	43.90	41.63
San Luis Obispo	343.06	28.73	9.28
San Mateo	815.15	26.77	12.06
San Rafael	335.87	18.64	8.94
San Ramon	615.98	13.64	8.90
Santa Ana	598.61	12.16	31.38
Santa Barbara	845.23	7.38	10.42
Santa Clara	759.26	19.02	10.35
Santa Cruz	801.17	60.25	19.24
Santa Maria	491.88	33.92	19.73
Santa Monica	690.55	19.38	10.95
Santa Paula	476.53		5.85
Sausalito	1,499.62	38.87	18.37
Sawdelle	566.88	22.52	13.80
Seaside	772.40	33.88	10.94
Selma	939.78	39.83	19.43
Sierra Madre	291.68		3.87
Siscon	633.71	41.36	17.97
	485.14	25.71	16.31
	907.07		6.40
	355.44		11.17

TABLE II—Continued.

	Assessment roll per capita.	Bond debt per capita.	Total expenditure per capita.
Sonoma	\$575.31	\$28.74	\$6.99
Sonoma	391.25	18.72	6.52
South Pasadena	993.96		6.10
South San Francisco	734.95		6.10
Stockton	993.10	10.75	16.74
Suisun City	674.73	63.46	32.31
Susarville	499.09	10.91	10.63
Tehachapi	359.23		8.98
Tenama	550.95		4.74
Tulare	522.37	29.01	29.11
Turlock	538.88	48.75	25.97
Tracy	433.70	84.78	3.43
Tropico			13.62
Ukiah	497.93	18.20	
Upland	516.69	19.39	6.72
Vacaville	460.20	32.12	5.96
Vallejo	450.00	28.44	6.99
Venice	2,106.85	33.10	28.05
Vernon	202.75		10.11
Visalia	778.93	44.17	38.93
Watsonville	563.95	14.85	10.19
Whittier	627.53	51.32	21.07
Willits	399.83	23.83	9.77
Willows	1,293.38	57.64	19.73
Winters	427.62	11.61	10.26
Woodland	712.04	23.38	15.46
Yreka	441.61	37.92	22.81
Yuba City	540.25	24.14	6.45

TABLE III. Municipalities—Receipts Classified According to Source.

	Property taxes.	Licenses.	Fees and fines.	Franchises, percentages and sales.	Miscellaneous.	Municipal industries.	Sale of bonds.	Special deposits.	Total receipts.
Alameda	\$227,132.11	\$19,820.50	\$5,669.00	\$631.52	\$5,728.65	\$89,656.10		\$7,196.15	\$355,886.08
Altamira	2,945.29	1,686.50	70.50	450.00	4,634.96				5,081.79
Alturas	2,970.67	2,373.00	332.00		21.15				5,696.72
Alviso	836.16	977.27							1,813.43
Anaheim	18,945.94	6,732.25	1,285.83		602.88	27,161.81	\$7,712.82		62,444.55
Antioch	6,734.33	3,020.00	1,480.00		6,103.40				16,096.08
Arcata	9,442.66		464.50	21.05	2.50				11,387.16
Arcata	8,429.10		2,791.50						11,888.65
Auburn	10,082.30	5,069.85	141.00						15,293.15
Azusa	11,292.97	107.50	174.79		83.34	11,688.46	43,531.06		66,828.15
Bakersfield	80,076.51	61,960.00	1,960.00	1,747.14	1,126.25			445.06	147,944.11
Bakerville	9,338.70		415.10						9,753.80
Banfield	278,445.90	8,543.06	310.00	17,849.48	2,382.37	103,000.00			126,814.33
Berkeley	10,445.90	14,101.50	1,239.00	4,918.30	8,960.68	103,000.00			401,980.30
Bigs	7,612.47	1,708.75	1,034.30		4,002.00				7,863.12
Bishop	1,843.57	1,239.00	86.25						3,170.32
Blue Lake	5,681.00	2,244.25	485.00		10.00				8,370.25
Brawley	10,406.10	706.20	235.25		2,026.35				13,673.90
Calistoga	11,596.00	779.75	362.00		131.00				13,802.11
Calistoga	3,843.57	1,970.50	40.00		21.65	3,268.36	35,165.00		43,164.27
Chico	41,407.35	15,343.55	1,327.11	899.30	9,647.16				69,449.20
Chico	6,602.67	774.85	20.00						7,377.52
Chico	8,664.35								8,664.35
Chico	2,272.65								2,272.65
Chico	4,102.34								4,102.34
Chico	8,578.46								8,578.46
Colfax	1,272.65								1,272.65
Colton	25,805.19	904.50		1,137.28	604.85	1,701.05	105,000.00		131,251.31
Colusa	20,380.66	6,046.40							26,427.06
Concord	1,288.35	1,788.12							3,076.47
Corning	474.88								474.88
Corona	27,754.78	2,146.00							29,900.78
Coronado	2,774.02								2,774.02
Covina	8,578.29								8,578.29
Daly City	3,781.39								3,781.39
Dixon	3,781.39								3,781.39
Dunsmuir	3,322.50								3,322.50
East San Jose	6,490.38								6,490.38
El Centro	1,230.05								1,230.05
El Paso de Robles	6,468.05								6,468.05

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TABLE IV.

Municipalities—Expenditures Classified in Accordance With Governmental Functions Performed.

General government.	Protection of life and property.	Health conservation and sanitation.	Education (including library).	Charities and corrections.	Recreation (parks and playgrounds).
Alameda \$25,033 57	\$74,686 61	\$15,269 00	\$41,247 91	\$177 50	\$14,986 01
Albany 4,296 48	1,440 34	333 19	4,991 20		
Alhambra 38,377 36	2,238 11	69 80	4,974 06		
Alturas 2,385 50	613 34	229 50			
Alviso 906 48	1,455 25	1,396 70	1,392 07	226 30	
Anaheim 3,978 28	1,000 00	1,575 80		4 00	
Antioch 3,000 00	420 00			215 00	
Arcata 2,146 62	1,687 70	401 40	615 00	87 30	109 00
Auburn 2,497 33	2,202 30	1,217 85		1 00	1,688 51
Azusa 3,232 35	627 20	1,441 50	1,615 06	18 90	
Bakersfield 32,609 70	44,428 38	9,576 57	178 74	1,974 81	100 00
Belvedere 8,693 38	360 00	120 00	38,656 21	190 20	3,973 56
Benicia 71,743 94	1,518 19	1,834 91	546 59	70 25	
Berkeley 95,121 17	46,915 00	103 85		100 00	
Biggs 240 61	120 00	41 35			
Bishop 3,250 53	1,320 33			100 00	
Blue Lake 1,308 08	2,800 00	900 00	50 00		
Brawley 1,940 00	398 53	1,024 11		387 05	42 57
Burlingame 4,307 61	2,862 38	1,201 60	401 76	1,432 50	1,200 00
Calistoga 1,893 71	14,955 00	8,597 53	2,196 82	142 50	
Chico 5,671 72	210 00	181 30			
Chino 1,446 70	1,282 25	868 18		2 00	
Claremont 24,644 25	11,080 73	3,977 21		391 57	
Cloverdale 1,022 15	1,406 73	414 50			
Colfax 13,677 71	1,925 70	932 50	1,549 72	545 00	1,230 00
Colton 3,234 18	8,997 09	6,097 35	1,276 26		
Colusa 137 00	567 00	351 50			
Concord 1,172 52	2,205 05	300 00	2,677 72	58 50	1,020 98
Corning 8,900 55	5,159 03	2,835 48	1,063 99	1,772 21	50 00
Coronado 11,206 53	4,477 45	3,276 28	1,337 25		
Covina 4,477 45	1,386 10	26 00			
Dixon 3,111 94	1,316 04	637 50			
Dunsmuir 5,187 66	2,251 25	1,469 11	933 44		
East San Jose 2,387 87	1,078 33	5,515 07	15,753 10	865 51	
El Centro 11,548 60	1,845 30	1,354 95	969 75	2 00	1,212 12
El Paso de Robles 3,310 07	170 00		487 61	352 91	
Elsmore 1,115 43	10,004 20	1,770 30			
Emeryville 7,292 01	4,942 69	75 00	462 25		
Escondido 4,942 69	28 19	266 80	308 49		
Etna 1,090 06	23,757 28	7,403 15	3,751 42	202 75	5,913 74
Eureka 24,474 83	Incorporated March 2, 1911.				
Exeter 834 17	29 10	300 90			
Fairfield 1,544 06	1,491 35	444 00	790 55	30 00	
Ferndale 5,296 48	3,330 46	326 50	90 00	8 15	
Fort Bragg 5,605 71	841 00				
Fortuna 67,023 66	88,303 06	4,384 17	10,122 64	1,198 05	11,910 29
Fresno 3,818 20	2,044 15	2,611 64	6,238 68	40 30	
Gilroy 6,688 92	1,704 30	2,836 65	1,709 57		118 34
Glendale 14,033 48	4,332 90	574 50			
Gridley 1,065 53	8,751 38	4,452 20	2,134 28	63 45	82 05
Hanford 7,151 70	2,269 90	1,920 00	1,225 30	818 40	
Hayward 6,046 95	2,129 30	1,278 00	1,082 10	12 55	
Healdsburg 402 43					
Hermosa Beach 10,066 65	86 50	4,128 94			
Hillsborough 4,347 51	4,909 35	4,293 70	2,445 35	21 40	168 00
Hollister 5,234 86	300 00			56 50	
Holtville 2,337 98	824 00	76 15			
Huntington Park 5,931 04	2,522 96	142 05	1,241 25		
Imperial 8,058 44	310 00	523 95			
Inglewood 2,110 41	668 98	1,014 70		75 25	
Jackson 2,749 04	175 00	2 25			
Kingsburg 2,459 08	660 00	460 00			
Lakeport 14,152 18					
Larkspur 6,533 49					
Lenore 7,506 32					
Lincoln 428 80				14 80	
Lindsay 7,506 32					

TABLE IV—Continued.

Municipalities—Expenditures Classified in Accordance With Governmental Functions Performed.

	Street maintenance and light.	Public works (including streets).	Public in-charge and utilities.	Bond interest and redemption.	Miscellaneous (judgments and refunds).
Alameda \$73,983 67	\$161,413 55	\$113,089 82		\$45,374 82	\$5,000 00
Albany 1,750 40	1,103 07			5,677 50	
Alhambra 1,852 29				1,162 50	
Alturas 1,394 92					
Alviso 14,128 18	4,029 45				
Anaheim 3,705 30					
Antioch 8,008 91					
Arcata 6,087 22	1,204 16				
Auburn 3,679 69	8,121 50				
Azusa 8,293 85					
Bakersfield 3,514 84	39,686 21				
Belvedere 69,136 12	72,420 21				
Benicia 3,128 00	1,179 75				
Berkeley 8,492 50	3,492 66				
Biggs 238 70	8,268 01				
Bishop 419 02	796 54				
Blue Lake 6,749 87					
Brawley 400 00					
Burlingame 3,668 93	1,565 28				
Calistoga 2,508 13	22,852 11				
Chico 1,736 80	8,717 23				
Chino 11,610 51	39,170 76				
Claremont 1,817 89					
Cloverdale 1,899 59					
Colfax 8,726 15	4,865 56				
Colton 648 39					
Colusa 4,431 86	65,321 89				
Concord 13,623 98	400 00				
Corning 2,633 30					
Corona 11,515 07	2,200 00				
Coronado 4,066 40					
Covina 3,653 88					
Dixon 1,917 73					
Dunsmuir 2,026 63					
East San Jose 11,079 63	24,529 98				
El Centro 2,277 30					
El Paso de Robles 7,884 07	182 00				
Emeryville 4,119 31					
Escondido 1,675 77					
Etna 86,364 86	5,750 79				
Eureka 824 13	210 51				
Fairfield 2,532 70	1,616 00				
Ferndale 2,555 46	2,027 75				
Fort Bragg 7,303 82					
Fortuna 62,204 53	7,969 19				
Fresno 2,570 03	6,376 40				
Gilroy 4,470 19	10,870 17				
Glendale 4,018 05	18,673 51				
Gridley 1,775 79	8,894 31				
Hanford 11,387 53	9,716 21				
Hayward 4,331 53					
Healdsburg 1,269 60	82 50				
Hermosa Beach 1,839 31	13,866 88				
Hillsborough 2,208 25	10,845 40				
Hollister 6,681 26	2,431 31				
Holtville 1,465 80					
Huntington Park 2,636 50	49,648 09				
Imperial 3,942 40	2,651 83				
Inglewood 6,022 31	8,983 10				
Jackson 667 09					
Kingsburg 2,932 76	12,759 55				
Lakeport 2,932 76	3,084 71				
Larkspur 4,008 48					
Lenore 4,215 75					
Lincoln 1,539 50					
Lindsay 2,467 30					

TABLE IV—Continued.

Municipalities—Expenditures Classified in Accordance With Governmental Functions Performed.

General government.	Protection of life and property.	Health conservation and sanitation.	Education (including library).	Charities and corrections.	Recreation (parks and playgrounds).
Livermore	\$7,519 20	\$2,386 00	\$2,651 60	\$44 95	\$198 20
Lodi	6,485 54	579 20	1,243 35	92 21	77 55
Lompoc	3,797 41	813 24	1,276 38	10 75	25 00
Long Beach	119,140 44	40,655 23	13,550 89	7,621 90	7,621 90
Los Angeles	583,994 30	1,235,266 07	124,241 88	58,556 27	256,331 21
Los Banos	7,654 95	1,030 00	1,089 98	83 11	81 55
Los Gatos	2,620 66	1,030 00	1,089 98	83 11	120 00
Loyalton	2,911 47	380 06	1,089 98	83 11	120 00
Madera	8,209 43	2,867 43	1,089 98	83 11	120 00
Martinez	2,644 73	2,811 01	1,089 98	83 11	120 00
Mayfield	17,017 24	18,373 47	1,089 98	83 11	120 00
Merced	3,001 34	1,077 75	1,089 98	83 11	120 00
Mill Valley	5,914 96	5,813 99	1,089 98	83 11	120 00
Modesto	9,705 95	1,000 95	1,089 98	83 11	120 00
Monrovia	7,874 58	5,962 40	1,089 98	83 11	120 00
Montague	4,718 64	5,451 69	1,089 98	83 11	120 00
Monterey	1,410 00	4,370 50	1,089 98	83 11	120 00
Mountain View	15,053 50	2,860 01	1,089 98	83 11	120 00
Napa	2,271 44	846 00	1,089 98	83 11	120 00
Nevada City	7,191 34	17,777 75	1,089 98	83 11	120 00
Newman	6,166 30	8,981 09	1,089 98	83 11	120 00
Newport Beach	2,517 84	2,370 68	1,089 98	83 11	120 00
Oakdale	2,889 60	6,650 04	1,089 98	83 11	120 00
Oceanside	2,043 51	6,650 04	1,089 98	83 11	120 00
Ontario	276,051 85	518,870 25	1,089 98	83 11	120 00
Orland	2,833 60	706 00	1,089 98	83 11	120 00
Orville	4,398 86	2,396 45	1,089 98	83 11	120 00
Oroville	5,237 13	58 90	1,089 98	83 11	120 00
Oxnard	1,366 28	6,853 89	1,089 98	83 11	120 00
Pacific Grove	6,453 21	2,724 93	1,089 98	83 11	120 00
Palo Alto	11,071 67	1,211 91	1,089 98	83 11	120 00
Pasadena	4,059 67	2,276 35	1,089 98	83 11	120 00
Petaluma	13,737 13	71,397 10	1,089 98	83 11	120 00
Piedmont	53,738 11	71,397 10	1,089 98	83 11	120 00
Pittsburg	19,624 84	5,816 44	1,089 98	83 11	120 00
Placerville	5,817 08	5,200 41	1,089 98	83 11	120 00
Pleasanton	9,805 40	2,071 73	1,089 98	83 11	120 00
Pomona	2,662 18	1,892 75	1,089 98	83 11	120 00
Porterville	14,536 20	10,220 04	1,089 98	83 11	120 00
Porter Valley	24,181 94	10,389 75	1,089 98	83 11	120 00
Red Bluff	211 87	6,829 89	1,089 98	83 11	120 00
Redlands	4,066 73	3,781 66	1,089 98	83 11	120 00
Redondo Beach	13,114 64	4,062 24	1,089 98	83 11	120 00
Redwood City	23,610 36	16,262 12	1,089 98	83 11	120 00
Richmond	10,498 16	5,795 97	1,089 98	83 11	120 00
Rio Vista	7,000 00	1,800 00	1,089 98	83 11	120 00
Riverside	25,426 06	15,425 36	1,089 98	83 11	120 00
Roseville	19,307 15	24,562 97	1,089 98	83 11	120 00
Ross	8,729 52	2,482 57	1,089 98	83 11	120 00
Sacramento	13,714 02	8,156 05	1,089 98	83 11	120 00
Salinas City	77,428 88	145,474 90	1,089 98	83 11	120 00
San Anselmo	3,682 63	2,585 43	1,089 98	83 11	120 00
San Bernardino	4,825 62	4,813 96	1,089 98	83 11	120 00
San Buenaventura	13,637 84	3,779 95	1,089 98	83 11	120 00
San Diego	13,910 85	32,124 59	1,089 98	83 11	120 00
San Francisco	9,299 09	486 00	1,089 98	83 11	120 00
San Jose	110,928 98	120,183 05	1,089 98	83 11	120 00
San Leandro	1,657,172 30	3,245,351 85	1,089 98	83 11	120 00
San Luis Obispo	836 20	92,983 75	1,089 98	83 11	120 00
San Mateo	42,789 87	1,220 50	1,089 98	83 11	120 00
San Rafael	763 11	2,220 60	1,089 98	83 11	120 00
Santa Ana	19,421 21	10,321 17	1,089 98	83 11	120 00
Santa Barbara	8,620 98	4,229 02	1,089 98	83 11	120 00
Santa Clara	9,083 57	7,244 53	1,089 98	83 11	120 00
Santa Cruz	10,661 63	8,890 80	1,089 98	83 11	120 00
Santa Fe	24,268 45	23,109 69	1,089 98	83 11	120 00
Santa Monica	34,983 86	23,109 69	1,089 98	83 11	120 00

TABLE IV—Continued.

Municipalities—Expenditures Classified in Accordance With Governmental Functions Performed.

General government.	Protection of life and property.	Health conservation and sanitation.	Education (including library).	Charities and corrections.	Recreation (parks and playgrounds).
Livermore	\$7,519 20	\$2,386 00	\$2,651 60	\$44 95	\$198 20
Lodi	6,485 54	579 20	1,243 35	92 21	77 55
Lompoc	3,797 41	813 24	1,276 38	10 75	25 00
Long Beach	119,140 44	40,655 23	13,550 89	7,621 90	7,621 90
Los Angeles	583,994 30	1,235,266 07	124,241 88	58,556 27	256,331 21
Los Banos	7,654 95	1,030 00	1,089 98	83 11	81 55
Los Gatos	2,620 66	1,030 00	1,089 98	83 11	120 00
Loyalton	2,911 47	380 06	1,089 98	83 11	120 00
Madera	8,209 43	2,867 43	1,089 98	83 11	120 00
Martinez	2,644 73	2,811 01	1,089 98	83 11	120 00
Mayfield	17,017 24	18,373 47	1,089 98	83 11	120 00
Merced	3,001 34	1,077 75	1,089 98	83 11	120 00
Mill Valley	5,914 96	5,813 99	1,089 98	83 11	120 00
Modesto	9,705 95	1,000 95	1,089 98	83 11	120 00
Monrovia	7,874 58	5,962 40	1,089 98	83 11	120 00
Montague	4,718 64	5,451 69	1,089 98	83 11	120 00
Monterey	1,410 00	4,370 50	1,089 98	83 11	120 00
Mountain View	15,053 50	2,860 01	1,089 98	83 11	120 00
Napa	2,271 44	846 00	1,089 98	83 11	120 00
Nevada City	7,191 34	17,777 75	1,089 98	83 11	120 00
Newman	6,166 30	8,981 09	1,089 98	83 11	120 00
Newport Beach	2,517 84	2,370 68	1,089 98	83 11	120 00
Oakdale	2,889 60	6,650 04	1,089 98	83 11	120 00
Oceanside	2,043 51	6,650 04	1,089 98	83 11	120 00
Ontario	276,051 85	518,870 25	1,089 98	83 11	120 00
Orland	2,833 60	706 00	1,089 98	83 11	120 00
Orville	4,398 86	2,396 45	1,089 98	83 11	120 00
Oroville	5,237 13	58 90	1,089 98	83 11	120 00
Oxnard	1,366 28	6,853 89	1,089 98	83 11	120 00
Pacific Grove	6,453 21	2,724 93	1,089 98	83 11	120 00
Palo Alto	11,071 67	1,211 91	1,089 98	83 11	120 00
Pasadena	4,059 67	2,276 35	1,089 98	83 11	120 00
Petaluma	13,737 13	71,397 10	1,089 98	83 11	120 00
Piedmont	53,738 11	71,397 10	1,089 98	83 11	120 00
Pittsburg	19,624 84	5,816 44	1,089 98	83 11	120 00
Placerville	5,817 08	5,200 41	1,089 98	83 11	120 00
Pleasanton	9,805 40	2,071 73	1,089 98	83 11	120 00
Pomona	2,662 18	1,892 75	1,089 98	83 11	120 00
Porterville	14,536 20	10,220 04	1,089 98	83 11	120 00
Porter Valley	24,181 94	10,389 75	1,089 98	83 11	120 00
Red Bluff	211 87	6,829 89	1,089 98	83 11	120 00
Redlands	4,066 73	3,781 66	1,089 98	83 11	120 00
Redondo Beach	13,114 64	4,062 24	1,089 98	83 11	120 00
Redwood City	23,610 36	16,262 12	1,089 98	83 11	120 00
Richmond	10,498 16	5,795 97	1,089 98	83 11	120 00
Rio Vista	7,000 00	1,800 00	1,089 98	83 11	120 00
Riverside	25,426 06	15,425 36	1,089 98	83 11	120 00
Roseville	19,307 15	24,562 97	1,089 98	83 11	120 00
Ross	8,729 52	2,482 57	1,089 98	83 11	120 00
Sacramento	13,714 02	8,156 05	1,089 98	83 11	120 00
Salinas City	77,428 88	145,474 90	1,089 98	83 11	120 00
San Anselmo	3,682 63	2,585 43	1,089 98	83 11	120 00
San Bernardino	4,825 62	4,813 96	1,089 98	83 11	120 00
San Buenaventura	13,637 84	3,779 95	1,089 98	83 11	120 00
San Diego	13,910 85	32,124 59	1,089 98	83 11	120 00
San Francisco	9,299 09	486 00	1,089 98	83 11	120 00
San Jose	110,928 98	120,183 05	1,089 98	83 11	120 00
San Leandro	1,657,172 30	3,245,351 85	1,089 98	83 11	120 00
San Luis Obispo	836 20	92,983 75	1,089 98	83 11	120 00
San Mateo	42,789 87	1,220 50	1,089 98	83 11	120 00
San Rafael	763 11	2,220 60	1,089 98	83 11	120 00
Santa Ana	19,421 21	10,321 17	1,089 98	83 11	120 00
Santa Barbara	8,620 98	4,229 02	1,089 98	83 11	120 00
Santa Clara	9,083 57	7,244 53	1,089 98	83 11	120 00
Santa Cruz	10,661 63	8,890 80	1,089 98	83 11	120 00
Santa Fe	24,268 45	23,109 69	1,089 98	83 11	120 00
Santa Monica	34,983 86	23,109 69	1,089 98	83 11	120 00

TABLE IV—Continued.

Municipalities—Expenditures Classified in Accordance With Governmental Functions Performed.

General government.	Protection of life and property.	Health con- servation and sanitation.	Education (including library).	Charities and corrections.	Recreation (parks and playgrounds).
Livermore	\$7,519 30	\$2,366 00	\$2,651 60	\$44 95	\$198 20
Lodi	6,485 54	579 20	1,243 35	92 20	77 55
Lompoc	3,797 41	813 24	1,276 38	10 75	25 00
Long Beach	119,140 44	40,655 23	13,850 89	7,621 90	7,621 90
Los Angeles	583,994 30	1,235,266 07	124,241 88	58,566 27	256,331 21
Los Banos	7,654 95	994 77	988 00		81 55
Los Gatos	2,620 66	1,030 00	1,089 98		120 00
Loyalton	2,911 47	380 06		83 11	120 00
Madera	8,209 43	2,867 43		94 00	
Martinez	2,644 73	2,341 01	1,960 79	888 06	1,804 56
Mayfield	17,017 24	18,373 47	13,295 67	13 00	400 00
Merced	3,001 34	1,077 75			200 00
Mill Valley	5,914 96	5,813 99	13,003 91		860 00
Modesto	9,705 95	1,000 95	2,778 90		200 00
Monrovia	7,874 58	5,962 40	2,185 01		200 00
Montague	4,718 64	5,451 69	1,982 13		200 00
Monteague	1,410 00	1,500 00	10 00		
Monterey	15,053 50	2,860 01	2,505 11		
Mountain View	2,271 44	846 42	3,620 60		
Napa	7,191 34	17,737 75	3,526 82		3,499 25
National City	6,166 30	8,981 09	7,770 51		177 80
Nevada City	2,517 84	2,370 68	1,200 00	25 75	373 15
Newman	2,889 60	6,650 04	1,200 00		
Newport Beach	2,043 51	1,582 00	2,477 13		
Oakdale	2,889 60	6,650 04	763 05		
Oakland	2,043 51	633 10	71,446 72	1 05	
Oceanside	276,681 85	518,870 25	254,981 38	11,299 30	220,841 98
Ontario	2,853 60	706 00	104 00	10 10	50 00
Orange	5,237 13	2,336 45	200 00	2,250 54	5,241 25
Orland	1,368 28			1,176 74	176 65
Oroville	6,403 21	58 90	50 00	7 25	
Oxnard	11,071 50	6,853 90	2,724 98	2,536 59	1,669 66
Pacific Grove	4,959 67	808 90	1,211 91	1,883 86	6,864 77
Palo Alto	13,937 13	1,240 88	2,276 35	1,888 17	999 33
Pasadena	53,738 11	7,397 10	71,091 48	4,333 72	24,792 53
Petaluma	19,824 03	5,816 44	78,001 45	25,005 78	20,447 81
Piedmont	5,847 84	5,166 44	9,691 78	1,125 60	453 77
Pittsburg	9,836 45	5,220 41	3,968 05	2,308 30	
Placerville	1,902 75	2,071 73	1,748 11	227 13	
Pleasanton	2,652 18	1,715 75	1,455 48	13 50	65 5
Point Arena	4,237 30				65 5
Pomona	14,586 29	10,230 04	9,204 20	717 05	14,228 0
Porterville	24,181 94	10,389 75	1,793 05	1,405 81	1,000 0
Potter Valley	21 87				
Red Bluff	4,065 73	6,829 80	2,655 45	2,567 88	6,864 77
Redding	13,114 64	3,781 66	4,002 24	1,331 59	999 33
Redlands	23,610 38	16,262 12	4,420 64	10,909 28	24,792 53
Redondo Beach	10,098 16	5,795 97	2,360 64	1,482 49	20,447 81
Redwood City	7,000 00	1,800 00	2,500 00		453 77
Richmond	25,426 06	15,425 35	13,364 98	17,542 97	
Rio Vista	8,457 15			614 30	42 8
Riverside	19,307 21	24,882 97	13,550 26	16,682 84	18,180 4
Rocklin	6,639 47	4,920 00	920 00	228 22	183
Roseville	8,729 52	2,482 57	1,548 34	7 00	28,080
Ross	13,714 02	8,156 06	3,162 95		40,350
Sacramento	77,428 88	145,474 90	120,810 53	8,134 67	25,132
St. Helena	8,682 63	2,585 43	1,477 07	850 00	484,745
Salinas City	13,637 84	4,813 96	3,779 95	2,178 13	100
San Anselmo	4,825 62	1,546 10	2,705 86		4,384
San Bernardino	13,910 85	82,124 59	11,938 52	807 79	25,132
San Buenaventura	9,269 09	484 60	1,209 95	28 82	484,745
San Diego	110,128 98	129,183 05	22,754 04	4,980 70	1,532
San Francisco	1,657,173 30	3,248,581 85	650,710 15	885,025 86	1,532
San Jacinto	42,789 37	92,983 75	60,690 00	3,706 00	1,532
San Jose	763 11	2,933 00	40,593 80	40,651 15	5,387
San Juan	19,421 21	1,230 50	1,397 03	1,397 03	600
San Leandro	3,620 98	10,821 17	4,005 14	3,731 45	349 35
San Luis Obispo	9,063 57	4,233 02	9,861 28	2,798 51	1,752
San Mateo	10,661 63	4,244 55	4,672 68	72 00	1,532
San Rafael	24,266 45	8,660 80	4,757 60	3,527 87	1,532
Santa Ana	34,983 86	23,106 69	14,070 25	35 75	5,383
Santa Barbara					

TABLE IV—Continued.

Municipalities Expenditures Classified in Accordance With Governmental Functions Performed.

	General government.	Protection of life and property.	Health conservation and sanitation.	Education (including library).	Charities and corrections.	Recreation (parks and playgrounds).
Santa Clara	\$4,476 15	\$2,124 22	\$4,588 80	\$3,225 27		\$125 00
Santa Cruz	21,788 84	30,976 08	9,884 22			3,798 89
Santa Maria	13,227 51					
Santa Monica	33,607 89	18,352 89	29,748 70	7,100 57		12,138 32
Santa Paula	5,585 35	323 33	1,640 57	2,971 62	\$114 85	
Santa Rosa	5,231 50	9,232 49	3,566 00	3,566 00		
Sausalito	6,273 78	3,070 48	1,866 23	1,498 67	154 12	494 88
Sawelle	2,310 46	1,468 15	338 00		18 50	25 00
Sebastopol	4,394 16	1,109 50	1,037 76			1,900 00
Selma	1,129 65	1,449 22	2,453 82	1,081 20		161 85
Sierra Madre	3,578 08	1,518 80	145 77			
Sisson	4,523 77	683 45	527 94	300 00		230 63
Sonoma	2,762 67	2,851 55	3,072 28		202 89	
South Pasadena	20,867 41	5,713 34	252 87	4,003 43		
Stockton	4,707 69	130 00	510 67		8 20	165 00
South San Francisco	62,298 84	75,174 10	50,514 17	30,126 21	7,448 25	14,180 53
Susun City	13,610 43	231 50	981 62			
Susunville	1,605 00	480 00	308 75			
Tehachapi	1,234 39	69 05	276 66			770 00
Tehama	835 33					
Tulare	3,456 85	2,042 38	4,375 86	1,853 26		
Turlock	8,337 54	2,527 95	860 00	992 32		
Tracy	1,988 56	397 95	1,041 97		83 60	
Utah				1,138 62		
Upland	10,229 73			209 30		
Vacaville	2,731 47	1,628 18	140 00		87 50	8 00
Vallejo	27,236 68	20,715 62	11,133 64			8,145 65
Venice	23,829 51	16,395 96	20,111 72	4,232 94	467 96	4,500 45
Vernon	4,743 30	732 45	120 00		87 45	
Visalia	20,088 87	11,341 46	8,764 05	2,373 85		10,371 41
Watsonville	22,318 88	11,663 47	4,498 02	1,108 15		1,437 02
Whittier	10,273 62	4,063 64	906 50	4,095 53	28 94	1,167 50
Willits	1,628 37	1,112 53	500 00	500 00	119 05	
Willows	4,218 43	2,457 80	1,846 20	655 95	184 25	2,238 00
Winters	2,125 23		425 00			
Woodland	3,875 26	7,827 89	5,516 29	6,303 36	113 80	803 80
Yreka	7,072 67	23 62	91 03	588 35	35 96	
Yuba City	1,855 87		1 83			
Totals	\$4,415,145 86	\$6,483,321 08	\$2,224,538 21	\$2,597,866 86	\$941,632 86	\$1,294,841 39

TABLE IV—Continued.

Municipalities—Expenditures Classified in Accordance With Governmental Functions Performed.

	Street maintenance and light.	Public works (including streets).	Public industries and utilities.	Bond interest and redemption.	Miscellaneous (judgments and refunds).	Total expenditure.
Santa Clara	\$6,364 67	\$25,889 76	\$26,094 56	\$12,527 51		\$85 8
Santa Cruz	22,589 03	16,424 83		17,643 33		121 9
Santa Maria						13 2
Santa Monica	15,688 58			27,588 00		144 1
Santa Paula	4,483 91	14,367 45		980 00		80 5
Santa Rosa	26,514 50		6,046 40	20,435 00	\$160 00	56 5
Sausalito	4,955 54	1,188 44	19,176 95	7,472 03		46 2
Sawelle	4,006 86					8 1
Sebastopol	3,481 39	1,301 00	4,784 00	3,862 46		21 2
Selma	3,806 40	4,015 63		4,875 00	22 00	18 9
Sierra Madre	2,745 90	685 70				7 1
Sisson	1,061 10					7 1
Sonoma	731 00			1,887 50	65 38	6 6
South Pasadena	2,237 79			4,000 00		13 2
South San Francisco	25,745 03					56 5
Stockton	6,620 79					12 1
Stockton	71,230 30	11,401 84	29,586 66	31,270 12		889 2
Susun City	1,044 00			4,844 75		20 7
Susunville	4,007 08			912 50		7 3
Tehachapi	968 46					8 8
Tehama	212 74					1 6
Tulare	6,321 06	59,338 48	158 20	1,750 00		80 2
Turlock	3,898 62		20,445 89	3,941 87		40 8
Tracy	484 05				340 31	3 9
Utah	14,256 74					29 0
Upland	5,159 50	1,988 50		3,467 50		16 0
Vacaville	2,467 15			2,359 34		7 0
Vallejo	40,324 53	2,921 00	56,291 19	40,470 00	5,076 09	211 5
Venice	11,394 46	4,860 00	3,125 50	6,650 00	300 01	91 04
Vernon	11,562 75			1,562 50		7 8
Visalia	11,636 82	100,298 52		12,260 30	46 20	177 23
Watsonville	3,643 82			5,245 00		45 31
Whittier	9,972 19	23,874 00	22,001 89	15,903 11		95 87
Willits	1,896 60	3,106 34		1,652 50		11 26
Willows	3,150 15	5,339 50		2,450 00		22 53
Winters	1,470 00		2,825 97	2,490 50		9 38
Woodland	12,156 29		5,963 68	7,211 46		49 27
Yreka	2,293 55	4,902 91	8,249 62	2,612 50		25 57
Yuba City	1,168 07		1,982 76	2,740 00		7 47
Totals	\$7,149,388 38	\$8,316,657 02	\$7,642,319 79	\$4,729,781 65	\$1,013,472 53	\$43,808 96

TABLE V—Report of Municipal Waterworks.
Fiscal Year of 1910-1911.

City of—	Receipts.					Expenditures.				
	Water sales only.	Miscellaneous receipts.	Total ordinary receipts.	water bonds.	Operating expenses.	Water purchased.	Plant maintenance.	Bond interest and redemption.	Ordinary disbursements.	New construction.
Anahiem	\$8,774 75	\$2,575 28	\$11,349 98		\$7,282 73		\$960 00	\$2,299 50	\$10,542 28	\$2,404 70
Arroyo	6,007 40	96 00	6,103 40		2,460 69	\$26 10	1,311 25	1,775 00	4,794 57	98 40
Bakersfield	1,668 50	450 00	2,118 50	\$4,418 71	1,062 50	315 33	1,392 16	3,190 00	6,822 65	475 37
Bigs	2,854 08	620 70	3,474 78		10,563 95	10,563 95	391 55	1,679 67	30,794 64	50,233 14
Colton	13 00	18 00	31 00	69,069 00	11,497 95	11,497 95		1,295 00	13,177 62	
Covina	6,259 59	669 96	6,929 55		3,243 88			3,727 92	6,971 51	
El Centro	3,118 55	5 38	3,123 93		2,583 11			1,295 00	8,894 31	
Elgin	6,876 94	11 75	6,888 69		2,241 14			1,295 00	8,894 31	
Glendale	14,117 25		14,117 25		2,583 11			1,295 00	8,894 31	
Grass Valley	2,241 14		2,241 14		2,583 11			1,295 00	8,894 31	
Gridley	5,605 20		5,605 20		4,468 92			3,000 00	11,761 86	
Holtville	2,411 96		2,411 96		4,680 13			1,589 50	4,984 50	
Imperial	3,259 18		3,259 18		4,176 80			3,575 00	10,050 07	
Lakeport	3,851 50		3,851 50		4,340 30			3,104 50	9,826 56	
Lemoore	4,848 30		4,848 30		14,319 88			1,042 50	13,846 24	
Lincoln	12,168 73		12,168 73		6,013 47			2,862 50	18,031 23	
Lodi	5,991 97		5,991 97		1,169,174 41			34,650 02	7,788 82	
Lompoc	96,814 17		96,814 17		2,766 71			9,577 50	100,000 00	
Los Angeles	589 60		589 60		12,800 76			1,045 48	13,886 00	
Mayfield	1,513 40		1,513 40		3,767 09			8,065 69	12,832 10	
Modesto	23,231 30		23,231 30		12,664 65			1,786 75	35,017 64	
Monrovia	20,661 64		20,661 64		8,767 09			3,840 00	29,421 63	
Mountain View	3,877 06		3,877 06		1,639 78			3,000 00	8,247 23	
Mountain City	14,682 87		14,682 87		3,910 18			8,065 69	22,647 66	
Newport Beach	7,664 15		7,664 15		4,402 40			618 00	12,072 55	
Oceanside	5,160 30		5,160 30		22,728 13			3,218 74	18,387 32	
Orange	25,804 66		25,804 66		6,994 73			1,252 50	32,799 39	
Palo Alto	3,255 91		3,255 91		16,887 32			46,923 23	24,817 77	
Pleasanton	14,166 73		14,166 73		8,853 22			3,483 12	22,019 05	
Porterville	14,166 73		14,166 73		12,722 79			3,218 74	27,887 32	
Raceland	4,726 35		4,726 35		8,853 22			3,483 12	12,072 55	
San Bernardino	57,999 79		57,999 79		15,985 24			13,886 00	71,885 99	
San Diego	167,060 84		167,060 84		45,705 06			13,886 00	222,765 90	
San Francisco										

Totals	\$1,988,499 81	\$154,278 05	\$2,142,777 86	\$253,857 93	\$726,094 12	\$93,142 28	\$632,568 83	\$555,206 26	\$2,028,011 49	\$570,041 84
San Jacinto	2,397 70	5 00	2,397 70		1,101 01		148 56	2,687 50	3,987 07	
San Juan	20,236 85	570 00	20,806 85		25,496 00		2,808 80	10,900 00	37,000 00	
San Luis Obispo	27,758 41	616 50	28,374 91		7,287 05		2,808 80	10,900 00	37,000 00	
Santa Ana	46,146 92	296 50	46,443 42		7,587 47		2,808 80	10,900 00	57,738 65	
Santa Barbara	16,197 05	487 60	16,684 65		3,240 00		2,808 80	10,900 00	18,496 80	
Santa Clara	4,785 98	430 00	5,215 98		3,240 00		2,808 80	10,900 00	8,036 78	
Santa Rosa	16,086 88	91 55	16,178 43		5,318 10		2,808 80	10,900 00	21,906 40	
Sebastopol	2,937 43	125 00	3,062 43		2,652 48		2,808 80	10,900 00	5,461 28	
Shasta	5,708 49	125 00	5,833 49		1,500 00		2,808 80	10,900 00	9,141 29	
Tullock	77,799 48	940 65	78,740 13		16,482 52		2,808 80	10,900 00	89,922 50	
Union	24,774 48	1,180 61	25,955 09		14,224 70		2,808 80	10,900 00	36,889 50	
Whittier	10,183 85	60 00	10,243 85		5,283 33		2,808 80	10,900 00	15,337 18	
Woodland	10,183 85	60 00	10,243 85		5,283 33		2,808 80	10,900 00	15,337 18	
Yuba City	2,713 45	188 27	2,901 72		1,982 76		2,808 80	10,900 00	4,791 53	

TABLE VI—Report of Municipal Waterworks. Other Data.

Fiscal Year of 1910-1911.

City of—	Number consumers at end of fiscal year.	Gallons water used during year.	Minimum flat rate per month.	Minimum rate per 1000 gallons.	Minimum meter rate per month.	Number miles mains.	Number fire hydrants.	Plant operated by gravity or pumps.	Value of plant and system.	Remarks.
Anaheim	604	74,000,000	\$1 00	\$0 12 1/2	\$1 00	7.00	48	Pumps	\$32,300 00	
Antioch	298	150,000,000	1 25	75	70	11.50	48	Pumps	15,000 00	
Azusa	507	No record	1 00	35	9.00	9.00	27	Pumps	30,000 00	Not determined
Bigs	84	No record	1 00	35	9.00	9.00	27	Pumps	255,000 00	Not determined
Calistoga	144	No record	1 00	15	34.80	4.00	60	Both	15,000 00	
Colton	1,100	No record	1 00	15	34.80	4.00	40	Pumps	60,000 00	
Coverdale	220	45,000,000	1 00	30	4.50	10.50	23	Pumps	30,000 00	Not determined
El Centro	700	36,000,000	50	16 1/2	1 00	10.50	42	Both	160,000 00	
Elgin	517	No record	1 10	08	3.50	10.00	48	Pumps	34,000 00	
Grass Valley	150	15,000,000	75	11	50	10.00	32	Pumps	118,108 61	
Healdsburg	537	131,800,000	50	08	11	10.00	48	Pumps	118,108 61	
Holtville	160	No record	50	16 1/2	1 50	9.00	12	Both	25,000 00	
Imperial	210	65,550,000	1 25	20	1 00	5.50	50	Pumps	27,000 00	
Lemoore	175	27,000,000	1 25	20	5.00	5.00	50	Gravity	35,000 00	
Limehorn	346	No record	1 00	15	10.00	12.00	71	Gravity	65,939 88	
Lodi	615	No record	1 00	15	12.00	12.00	29	Gravity	65,000 00	
Lompoc	375	No record	1 00	09 1/2	464.72	464.72	3,016	Both	14,973,414 00	
Los Angeles	59,272	No record	50	09 1/2	8.50	8.50	20	Pumps	31,530 00	
Mayfield	248	23,889,000	1 00	20	21.00	21.00	90	Pumps	95,000 00	
Modesto	1,179	174,294,000	1 00	20	35.00	35.00	125	Both	261,630 81	
Monrovia	1,149	199,233,620	1 00	15	8.00	8.00	37	Pumps	38,000 00	
Mountain View	280	10,150,000	1 00	15	1 00	13.50	18	Pumps	22,000 00	
Newport Beach	475	No record	1 00	15	1 00	5.00	18	Pumps	80,750 00	
Oceanside	261	No record	1 00	15	1 00	5.00	18	Pumps	80,750 00	
Ontario	908	91,000,000	1 25	25	1 25	15.00	49	Pumps	50,000 00	
Palo Alto	1,180	123,698,124	1 00	20	1 00	20.00	113	Pumps	100,998 00	
Pleasanton	360	No record	75	15	1 00	5.00	103	Pumps	35,000 00	
Porterville	487	No record	75	15	1 00	7.00	85	Pumps	60,000 00	
Sacramento	9,500	No record	50	15	1 00	90.00	225	Both	2,250,000 00	
San Bernardino	3,560	247,870,000	1 00	15	1 00	90.00	225	Both	650,000 00	
San Diego	9,318	1,633,869,504	1 00	11	1 00	230.17	623	Gravity	10,000,000 00	
San Francisco										
San Jacinto										
San Luis Obispo	1,168	No record	75	13	1 00	35.00	52	Both	13,500 00	Not determined
Santa Ana	2,480	558,099,683	1 00	30	1 00	54.75	178	Gravity	225,186 50	Not determined
Santa Barbara	2,130	335,000,000	1 00	10	1 00	22.00	215	Pumps	82,365 00	
Santa Clara	1,109	No record	1 00	25	1 00	15.00	183	Pumps	570,000 00	
Santa Rosa	1,800	No record	1 00	30	1 50	23.00	164	Pumps	107,000 00	
Sausalito	519	34,000,000	1 00	20	50	5.25	40	Pumps	27,600 00	
Sebastopol	279	17,379,000	1 00	15	50	9.00	27	Gravity	45,000 00	
Suisun	175	No record	50	20	40.00	8.00	45	Pumps	45,000 00	
Turlock	253	35,000,000	1 00	15	40.00	8.00	27	Gravity	45,000 00	
Vallejo	2,386	700,000,000	75	04	1 00	25.00	112	Pumps	175,000 00	
Whittier	1,513	606,069,330	1 00	25	1 25	20.00	70	Pumps	108,000 00	
Woodland	810	No record	80	20	1 50	8.00	28	Both	103,500 00	
Yreka	252	No record	1 00	25	1 50	4.25	30	Pumps	35,000 00	
Yuba City	173	No record	1 00	25	1 50	4.25	30	Pumps	35,000 00	

List—

TABLE VII—Comparative Statement of Municipal Water Plants.
Fiscal Years of 1909-1910 and 1910-1911.

City of—	Ordinary receipts.		Ordinary expenditures.	
	1909-1910.	1910-1911.	1909-1910.	1910-1911.
Anahiem	\$12,404 40	\$11,849 98	\$10,272 98	\$10,542 23
Calexico	1,860 00	3,568 36	2,680 00	6,822 65
Colton	24,544 00	31,857 98	4,965 15	30,794 64
Elmore	3,100 00	3,123 93	3,761 38	4,557 51
Grass Valley	14,575 75	14,117 25	10,700 56	8,894 81
Healdsburg	5,747 59	5,665 20	4,008 82	9,397 96
Lemoore	3,145 60	4,176 60	4,076 55	4,884 50
Lincoln	5,000 00	4,840 30	2,715 00	5,625 75
Los Angeles	1,095,571 11	1,169,174 41	\$89,394 06	1,042,508 49
Mayfield	4,079 40	4,063 15	5,475 41	5,531 73
Monrovia	18,469 85	21,062 64	18,000 00	34,650 02
Mountain View	3,475 28	4,087 66	4,404 00	5,533 84
Palo Alto	27,866 97	29,168 92	17,214 62	21,571 02
Sacramento	140,966 60	147,148 80	65,060 44	55,883 23
San Diego	164,726 29	191,376 85	251,090 46	198,728 33
San Jacinto	2,427 50	2,397 70	4,718 85	3,987 07
Santa Barbara	41,471 58	45,442 42	13,390 19	17,477 05
Santa Clara	16,833 42	16,684 65	13,227 44	12,822 20
Sebastopol	2,913 05	2,937 43	1,900 98	2,652 48
Suisun	3,556 98	5,838 49	1,015 00	13,054 72
Valejo	71,366 98	78,740 13	52,205 50	55,152 52
Winters	8,014 00	3,110 38	2,074 00	4,316 62
Woodland	10,423 75	10,242 35	4,102 62	6,661 18
Yreka	6,829 25	5,629 75	6,114 48	4,656 31
Totals	\$1,683,893 55	\$1,815,729 73	\$1,092,747 51	\$1,566,196 36

TABLE VIII—Report of Municipal Electric Plants.
For Fiscal Year of 1910-1911.

City of—	Revenues.		Disbursements.	
	Light and power.	Other revenues.	Charge to city for light and power.	Total ordinary expenditures.
Alameda	\$84,921 40	\$1,237 57	\$82,776 25	\$60,823 87
Anahiem	18,288 65	3,028 48	3,104 00	\$8,387 50
Biggs	6,422 49	81 25		2,743 00
Colton	2,490 25	788 05		487 50
Glendale	15,116 50			370 50
Gridley	3,882 82			
Healdsburg	14,469 39	333 23	2,339 20	
Healdsburg	7,304 47			
Healdsburg	14,032 80			
Lodi	16,385 80	800 30	863 50	3,075 00
Palo Alto	35,444 34	3,268 14	44,703 74	1,262 50
Pasadena	67,005 06	41,683 51	18,061 60	13,415 89
Riverside	112,672 04	5,248 82	128,401 51	14,001 61
Santa Clara	8,497 10	806 55	9,303 65	7,663 56
Ukiah	16,778 10	370 40	1,102 50	14,617 40
Totals	\$420,601 21	\$19,727 71	\$100,890 09	\$375,663 70
Alameda	\$120,601 21	\$19,727 71	\$100,890 09	\$375,663 70
Anahiem	18,288 65	3,028 48	3,104 00	\$8,387 50
Biggs	6,422 49	81 25		2,743 00
Colton	2,490 25	788 05		487 50
Glendale	15,116 50			370 50
Gridley	3,882 82			
Healdsburg	14,469 39	333 23	2,339 20	
Healdsburg	7,304 47			
Healdsburg	14,032 80			
Lodi	16,385 80	800 30	863 50	3,075 00
Palo Alto	35,444 34	3,268 14	44,703 74	1,262 50
Pasadena	67,005 06	41,683 51	18,061 60	13,415 89
Riverside	112,672 04	5,248 82	128,401 51	14,001 61
Santa Clara	8,497 10	806 55	9,303 65	7,663 56
Ukiah	16,778 10	370 40	1,102 50	14,617 40

OTHER DATA.

City of—	Number of sumers end of fiscal year.	Kilowatts generated.	Kilowatts purchased.	Meter rate for light per 1000 k.w.	Meter rate for power per 1000 k.w.	Light rates per month.	Miles of pole line and conduits.	Value of plant and system.	How is current generated.	Remarks.
Alameda	3,229	2,858,291	None	\$70 00	\$35 00	\$1 00	17.50	\$430,168 89	Steam plant	City buys its power
Anahiem	524	390,550	None	80 00	60 00	1 75	6.00	41,150 00	Steam plant	
Biggs	65	No record	831,530	40 00	27 50	1 50	9.00	5,000 00	Water & steam	
Colton	891	243,104	480	100 00	100 00	1 00	13.75	294,899 40	Water & steam	
Gridley	170	702	243,104	100 00	100 00	1 00	13.75	294,899 40	Water & steam	
Healdsburg	463	563,453	773,005	60 00	60 00	1 00	13.75	294,899 40	Water & steam	
Lodi	323	563,453	773,005	60 00	60 00	1 00	13.75	294,899 40	Water & steam	
Palo Alto	1,148	2,763,872	3,915,140	100 00	100 00	1 00	13.75	294,899 40	Water & steam	
Pasadena	3,267	2,763,872	3,915,140	100 00	100 00	1 00	13.75	294,899 40	Water & steam	
Riverside	3,267	2,763,872	3,915,140	100 00	100 00	1 00	13.75	294,899 40	Water & steam	
Santa Clara	218	2,763,872	3,915,140	100 00	100 00	1 00	13.75	294,899 40	Water & steam	

Comparative Statement of Municipal Electric Light Plants.

City of—	Ordinary receipts.		Ordinary disbursements.	
	1909-1910.	1910-1911.	1909-1910.	1910-1911.
Alameda	\$87,650 36	\$121,935 22	\$49,681 46	\$60,823 37
Anaheim	18,180 90	21,421 13	13,186 32	17,067 93
Biggs	2,479 00	2,490 25	10,855 20	2,512 07
Colton	11,328 24	15,904 55	1,974 00	14,517 40
Glendale	6,100 51	17,131 82	27,943 53	14,001 61
Headsburg	12,603 26	14,082 80	8,016 65	11,538 92
Palo Alto	41,429 29	44,703 74	29,327 05	34,689 13
Pasadena	74,940 35	111,900 71	59,268 07	74,248 75
Riverside	137,469 17	128,401 51	85,973 89	90,075 40
Santa Clara	10,234 97	9,303 65	2,213 43	5,346 74
Ukiah	20,484 55	18,251 00	16,058 88	15,123 75
Totals	\$422,820 60	\$505,476 38	\$304,408 48	\$339,995 07

TABLE IX—Report of Municipal Gas Works.
Fiscal Year 1910-1911.

City of—	Receipts.						Disbursements.			
	Sales gas only.	Other receipts.	Total receipts.	Operating expenses.	Plant maintenance.	Bond interest and redemption.	Total ordinary expenditures.	New construction.		
Santa Clara	\$16,903 55	\$231 35	\$17,134 90	\$7,954 58	\$346 73	\$2,009 36	\$10,340 67	\$540 62		

OTHER DATA.

City of—	Number consumers end of fiscal year.	Cubic feet gas made.	Meter rate per 1000 feet.	Minimum rate per month.	Miles of mains.	Character of gas made.	Barrels oil used.	Value of plant and system.
Santa Clara	610	14,492 400	\$1 50	\$0 50	15	Oil	3,816	\$41,000 00

Comparative Statement.
Years of 1909-1910 and 1910-1911.

City of—	Receipts.		Expenditures.	
	1909-1910.	1910-1911.	1909-1910.	1910-1911.
Santa Clara	\$18,000 72	\$17,134 90	\$10,628 79	\$10,340 67

TABLE XI. Counties—Receipts Classified as Ordinary and Proceeds of Bond Sales
Fiscal Year July 1, 1910, to June 30, 1911.

	Total ordinary.	Bond sales.	Grand total.
Alameda	\$3,509,016 24		\$3,509,016 24
Alpine	14,911 55		14,911 55
Amador	154,675 23		154,675 23
Butte	624,773 12	\$11,097 85	635,870 97
Calaveras	165,595 35		165,595 35
Columbia	243,765 18		243,765 18
Contra Costa	628,462 66	34,217 67	662,680 33
Del Norte	79,491 65		79,491 65
El Dorado	157,165 99		157,165 99
Fresno	1,363,238 78	104,234 58	1,467,473 36
Glenn	290,764 29	1,000 00	291,764 29
Humboldt	619,004 31		619,004 31
Imperial	388,713 40	21,700 00	410,413 40
Inyo	147,885 09	1,905 62	149,790 71
Kern	745,552 03	21,648 39	767,200 42
Kings	277,367 80	10,993 77	288,361 57
Lake	108,523 35		108,523 35
Lassen	1,255 00		1,255 00
Los Angeles	8,071,519 08	1,843,960 00	9,915,479 08
Madera	213,238 67	70,741 65	283,980 32
Marin	421,077 01	10,425 00	431,502 01
Mariposa	67,489 03		67,489 03
Mendocino	333,005 12	6,632 00	339,637 12
Mered	521,039 08		521,039 08
Modoc	132,085 76	33,225 87	165,311 63
Monterey	48,468 00		48,468 00
Napa	506,880 80	48,521 96	555,402 76
Nevada	312,570 13		312,570 13
Orange	243,125 99	34,104 25	277,230 24
Placer	656,527 54	114,268 28	770,795 82
Plumas	270,755 84	7,575 75	278,331 59
Riverside	121,973 65		121,973 65
Sacramento	632,569 40	293,719 09	926,288 49
San Benito	1,352,054 81	525,526 50	1,877,581 31
San Bernardino	126,302 31		126,302 31
San Diego	511,104 36	22,259 32	533,363 68
San Joaquin	954,511 03	1,316,042 39	2,270,553 42
San Luis Obispo	852,169 42	1,178,060 50	1,990,229 92
San Mateo	368,829 49	12,156 67	380,986 16
Santa Barbara	504,896 74	136,762 27	641,658 01
Santa Clara	611,493 94	16,662 35	628,156 29
Santa Cruz	1,220,112 38	35,170 60	1,255,282 98
Shasta	377,457 15		377,457 15
Sierra	419,981 09	3,350 00	423,331 09
Siskiyou	74,512 05		74,512 05
Solano	418,586 23		418,586 23
Sonoma	452,296 48	88,519 45	540,815 93
Stanislaus	780,438 22	61,408 45	841,846 67
Sutter	440,928 03	152,646 86	593,574 89
Tehama	377,820 61	3,000 00	380,820 61
Trinity	291,478 54		291,478 54
Tulare	94,543 02		94,543 02
Tuolumne	777,763 43	76,560 34	854,323 77
Ventura	190,481 07		190,481 07
Yolo	524,897 60	412,748 05	937,645 65
Yuba	431,048 09		431,048 09
	179,922 64		179,922 64
Total (exclusive of San Francisco)	\$24,634,215 57	\$6,711,710 42	\$31,345,925 99
San Francisco (included in municipal statistics)	15,443,906 37	3,156,749 47	18,600,655 84
Grand total (if San Francisco be regarded as a county)	\$50,078,121 94	\$9,868,460 89	\$59,946,582 83

TABLE X—Report of Municipal Wharves.

City of—	Total receipts.	Operating expenses.	Betterments and extensions.	Bond interest and redemption.	Total expenditures.	Remarks.
Benicia	\$2,133 00	\$679 75	\$500 00		\$1,179 75	
Berkeley	2,043 22	1,850 26	1,642 40	\$6,669 31	10,161 97	
Napa	75 00					Leased
Oakland	16,089 80	3,834 07			3,834 07	
Oceanside		114 34			114 34	Pleasure pier
Sacramento	10,769 75	7,373 30	4,480 80		7,822 10	
Santa Monica	390 00					Concession
Stockton	11,536 12	9,262 14		2,200 00	11,462 14	
Vallejo	1,550 95	2,321 67	2,021 00		5,242 67	
Totals	\$44,697 84	\$25,435 53	\$5,512 20	\$8,869 31	\$39,817 04	

Comparative Statement of Municipal Wharves.

City of—	Total receipts.		Total expenditures.	
	1900-1910.	1910-1911.	1900-1910.	1910-1911.
Benicia	\$2,042 41	\$2,133 00	\$648 75	\$1,179 75
Berkeley	2,454 08	2,043 22	8,792 10	10,161 07
Oakland	13,267 90	16,089 80	4,204 17	3,834 07
Oceanside				114 34
Sacramento	9,042 10	10,769 75	11,972 90	7,822 10
Stockton	10,651 11	11,536 12	10,015 56	11,462 14
Vallejo	1,589 55	1,550 95	1,353 35	5,242 67

Fiscal Year July 1, 1910, to June 30, 1911.

[illegible]

APPENDIX.

A List of Municipal Bonds, with Dates of Issue and of Maturity, Rates of Interest and Amounts Outstanding December 1, 1911.

City or town.	Bonds issued for.	Year of issue.	Year of maturity.	Amount of issue.	Interest.	Amount outstanding.
Alameda	Schools	1894	1894	\$41,000 00	5 %	\$24,600 00
	City hall	1894	1894	50,000 00	5	30,000 00
	Schools	1894	1894	100,000 00	4	77,500 00
	Municipal improvement	1901	1941	305,000 00	4 1/2	282,125 00
	Municipal improvement	1908	1948	180,000 00	4 1/2	175,500 00
Alhambra	Main street bridge	1907	1927	18,000 00	4 1/2	16,000 00
	Public library	1907	1927	10,000 00	4 1/2	8,000 00
	Drainage No. 1	1907	1924	8,500 00	4 1/2	6,500 00
	Drainage No. 2	1907	1927	11,500 00	4 1/2	9,500 00
	Fire protection	1907	1927	12,500 00	4 1/2	10,500 00
	City hall	1907	1923	8,000 00	4 1/2	6,000 00
Alturas	Main street bridge	1906	1918	8,000 00	5	3,500 00
	Water works			32,000 00		32,000 00
	Fire protection			2,000 00		2,000 00
Anaheim	Electric light plant	1894	1894	7,000 00	6	4,200 00
	Electric light and water add.	1896	1896	18,000 00	6	11,700 00
	Electric light and water add.	1906	1946	48,000 00	5	42,000 00
	Paving street intersections	1910	1925	7,500 00	5	7,000 00
	Electric light addition	1911	1931	8,500 00	5	8,500 00
	Sewer system	1911	1931	90,000 00	5	90,000 00
Antioch	Water system	1903	1924	22,000 00	5	15,000 00
	Sewer system	1903	1924	8,000 00	5	5,200 00
	Sewer system	1903	1924	35,000 00	5	28,000 00
Arcata	Water works (purchase)	1900	1940	21,500 00	4	11,500 00
Auburn	City hall (purchase)	1903	1946	10,000 00	6	8,000 00
Azusa	Water works improvement	1906	1946	11,000 00	6	9,900 00
	Acquiring city park	1908	1948	7,000 00	6	6,650 00
	Street improvement	1910	1950	40,000 00	6	40,000 00
Bakersfield	Fire department	1903	1923	35,000 00	4 1/2	31,000 00
	Sewer system	1907	1947	120,000 00	4 1/2	108,000 00
	Kern fire department	1904	1924	10,000 00	4	6,500 00
Belvedere	Sewer system	1899	1899	10,000 00	5	7,500 00
	Street improvement	1908	1931	36,000 00	4 1/2	30,000 00
	Street improvement	1909	1922	12,000 00	4 1/2	11,000 00
Benita	City wharf	1904	1914	12,000 00	6	3,000 00
Berkeley	Street improvement	1910	1950	100,000 00	5	100,000 00
	School lots and houses	1902	1942	2,500 00	5	2,500 00
	Municipal improvement	1906	1946	100,000 00	5	75,000 00
Riggs	Light and water plant	1904	1924	298,100 00	4 1/2	268,250 00
Bishop	Municipal improvement	1904	1944	12,000 00	6	7,800 00
	Sewer system	1910	1920	44,000 00	6	38,500 00
Brawley	Water works	1909	1949	12,000 00	6	10,800 00
	Streets and parks	1909	1949	40,000 00	6 1/2	40,000 00
	Fire department	1909	1913	2,000 00	5 1/2	1,000 00
Calistoga	Municipal improvement	1910	1948	18,000 00	6	1,000 00
	Sewer system	1909	1930	37,500 00	6	18,000 00
Chico	Municipal improvement	1911	1941	35,000 00	6	35,000 00
	Sewer system and farm	1902	1942	45,000 00	5	35,000 00
	Municipal improvement	1902	1950	150,000 00	5	146,250 00
Chino	Water plant	1910	1931	40,000 00	5	40,000 00
Claremont	City hall improvement	1910	1931	3,500 00	5	3,500 00
	Street improvement	1910	1931	4,000 00	5	4,000 00
	Municipal improvement	1910	1931	12,500 00	5	12,500 00
Cloverdale	Sewer system	1911	1931	30,000 00	6	25,500 00
Coalinga	Water works improvement	1895	1935	64,000 00	6	48,000 00
Colton	Electric light improvement	1896	1936	20,000 00	6	14,000 00
	Water works improvement	1899	1939	4,000 00	6	3,750 00
	Refunding	1901	1941	4,000 00	6	3,000 00
Colusa	Municipal improvement	1910	1941	63,000 00	5	61,000 00
	Sewer system	1910	1950	50,000 00	5	48,750 00
Corning	Water works	1910	1949	46,500 00	5	50,000 00
	Water works	1910	1949	22,000 00	5	22,000 00
Corona	Drainage	1909	1949	91,000 00	5	88,725 00
	Sewer system	1909	1949	30,000 00	5	29,250 00
	Street improvement	1909	1949	14,500 00	5	14,137 50
Coronado	Construction rock seawall	1907	1946	185,000 00	5	118,500 00
Dinuba	Water works	1908	1934	22,000 00	5 1/2	22,000 00
Dixon	Sewer system	1911	1931	40,000 00	5	40,000 00
East San Jose	Sewer system	1909	1949	60,000 00	5	58,500 00
El Centro	Seattle sewer	1908	1928	40,000 00	5	34,000 00
	Water system	1910	1920	69,000 00	5 1/2	69,000 00
	Artesian well	1910	1920	5,000 00	7	4,000 00

MUNICIPALITIES AND COUNTIES OF CALIFORNIA.
LIST OF MUNICIPAL BONDS—Continued.

City or town.	Bonds issued for.	Year of issue.	Year of maturity.	Amount of issue.	Interest.	Amount outstanding.
El Paso de Robles	Bath house	1905	1930	\$25,000 00	4 %	\$25,000 00
Esimore	Water works	1897	1897	20,000 00	6	20,000 00
Eureka	City hall	1894	1894	100,000 00	4 1/2	100,000 00
	Sewer completion	1894	1894	33,000 00	4 1/2	33,000 00
	Fire apparatus	1894	1894	12,000 00	4 1/2	12,000 00
	Park improvement	1894	1894	5,000 00	4 1/2	5,000 00
	Sewers	1891	1891	85,000 00	4 1/2	85,000 00
	Third ward school	1891	1891	15,000 00	4 1/2	15,000 00
Fairfield	Fifth ward school	1891	1891	15,000 00	4 1/2	15,000 00
Ferndale	Sewer system	1907	1947	20,000 00	5	20,000 00
Fresno	Sewer system	1899	1934	12,000 00	5	12,000 00
	City hall	1906	1943	40,000 00	4 1/2	40,000 00
	Sewer and sewer farm	1906	1943	175,000 00	4 1/2	175,000 00
Gilroy	Play grounds	1910	1941	60,000 00	4 1/2	60,000 00
	Water system	1910	1941	50,000 00	4 1/2	50,000 00
	Gas plant	1891	1911	15,000 00	6	15,000 00
Glendale	Municipal improvement	1903	1918	51,000 00	5	51,000 00
	Fire apparatus	1905	1938	5,000 00	6	5,000 00
	Electric light plant	1907	1947	60,000 00	6	60,000 00
	City hall and library site	1909	1949	18,000 00	5	18,000 00
Grass Valley	Sewer system	1911	1935	40,000 00	5	40,000 00
Gridley	Water and electric system	1899	1942	33,000 00	5	33,000 00
	Electric light and power	1909	1942	17,500 00	5	17,500 00
Hanford	Municipal building	1893	1913	10,000 00	6	10,000 00
	Fire apparatus	1898	1913	20,000 00	6	20,000 00
	Sewer system	1901	1941	40,000 00	6	40,000 00
Hayward	Sewer system	1907	1947	33,000 00	5	33,000 00
Healdsburg	Municipal improvement	1893	1893	33,000 00	5	33,000 00
Hollister	Water and light system	1908	1948	80,000 00	5	80,000 00
	Sewer system	1899	1899	35,000 00	5	35,000 00
Holtville	City hall and streets	1897	1897	90,000 00	4 1/2	90,000 00
Imperial	Water works	1907	1947	37,000 00	6	37,000 00
	Water system	1910	1950	30,000 00	6	30,000 00
	Fire apparatus	1910	1944	1,500 00	6	1,500 00
	City hall	1910	1944	4,500 00	6	4,500 00
	Sewer system	1911	1944	20,000 00	6	20,000 00
Kingsburg	Water system	1899	1899	15,400 00	5	15,400 00
Lakeport	Water system	1902	1932	22,000 00	6	22,000 00
Lincoln	Electric and water plant	1896	1946	15,000 00	7	15,000 00
Lincolnton	Water plant	1901	1931	180,000 00	5	180,000 00
Lindsay	Sewer system	1911	1931	35,000 00	4 1/2	35,000 00
Livermore	Municipal improvement	1908	1933	10,000 00	5	10,000 00
	Park	1910	1930	50,000 00	5	50,000 00
Lodi	Sewer	1908	1938	76,000 00	5	76,000 00
	Water and light	1908	1938	40,000 00	4 1/2	40,000 00
Lompoc	Water works	1902	1942	15,000 00	5	15,000 00
Long Beach	Building pier	1892	1912	9,000 00	7	9,000 00
	Building city hall	1899	1939	4,750 00	5	4,750 00
	Improvement parks	1899	1939	4,000 00	5	4,000 00
	Building bath house	1899	1939	4,000 00	5	4,000 00
	Repairing wharf	1901	1941	6,600 00	5	6,600 00
	Outfall sewer	1903	1943	35,000 00	5	35,000 00
	Public convention hall	1903	1943	100,000 00	5	100,000 00
	Fire apparatus	1905	1935	30,000 00	5	30,000 00
	Repairing pier	1906	1922	16,000 00	5	16,000 00
	Wharves	1909	1949	245,000 00	4 1/2	245,000 00
Los Banos	Sewer system	1909	1939	30,000 00	4 1/2	30,000 00
Los Gatos	Municipal improvement	1905	1925	21,000 00	5	21,000 00
Los Angeles	Build sewers	1892	1912	305,000 00	5	305,000 00
	Build schools	1895	1935	306,000 00	4 1/2	306,000 00
	Build police station	1895	1935	40,000 00	4 1/2	40,000 00
	Build head works	1895	1935	30,000 00	4 1/2	30,000 00
	Refunding	1897	1937	270,000 00	4	270,000 00
	Build fire stations	1898	1938	150,000 00	4	150,000 00
	Build bridges	1898	1938	23,000 00	4	23,000 00
	Buy South Park site	1898	1938	10,000 00	4	10,000 00
	Water tunnels	1901	1941	160,000 00	4	160,000 00
	Build schools	1903	1943	2,000,000 00	3 1/2	2,000,000 00
	Build schools	1903	1943	480,000 00	3 1/2	480,000 00
	Build schools	1903	1943	300,000 00	3 1/2	300,000 00
	Build sewer	1903	1943	1,000,000 00	3 1/2	1,000,000 00
	Build bridges	1903	1943	400,000 00	3 1/2	400,000 00
	Build bridges	1903	1943	100,000 00	3 1/2	100,000 00

LIST OF MUNICIPAL BONDS—Continued.

City or town.	Bonds issued for.	Year of issue.	Year of maturity.	Amount of issue.	Interest.	Amount outstanding.
Los Angeles	Water system	1904	1931	\$337,500 00	3 3/4%	\$250,000 00
	Build reservoir	1904	1914	150,000 00	3 3/4	123,750 00
	Build hospital	1904	1914	50,000 00	3 3/4	41,250 00
	Build aqueduct	1905	1945	1,500,000 00	4	1,312,500 00
	Build sewer	1906	1946	287,500 00	4	258,750 00
	Aqueduct	1907	1947	23,000,000 00	4 1/2	17,761,600 00
	Build bridges (Hollywood)	1905	1920	15,000 00	5	10,000 00
	Buy roller (Hollywood)	1906	1916	5,000 00	5	3,000 00
	Buy fire engine (Hollywood)	1907	1922	15,000 00	5	12,000 00
	Improve streets (Hollywood)	1907	1922	100,000 00	4 3/4	32,000 00
	Build city hall (San Pedro)	1904	1924	30,000 00	5	21,000 00
	Build city hall (San Pedro)	1906	1926	40,000 00	5	34,000 00
	Build wharves (Wilmington)	1908	1948	100,000 00	5	92,500 00
	Water plant	1909	1949	50,000 00	5	32,140 62
	Sewer system	1909	1949	25,000 00	5	32,000 00
	Sewer system	1903	1919	64,000 00	4	3,500 00
	Levee	1870	1896	*58,000 00	8	28,875 00
Madera	Water works	1904	1944	35,000 00	5	35,000 00
	Sewer system	1909	1946	37,000 00	5	30,000 00
	Sewer system	1909	1940	40,000 00	5	21,275 00
	Engine house	1908	1948	23,000 00	5	8,325 00
	Fire apparatus	1903	1943	9,000 00	5	41,250 00
	Sewers, bridges and streets	1903	1943	50,000 00	5	47,500 00
	Municipal improvement	1908	1948	50,000 00	5	8,500 00
	Municipal improvement	1892	1912	85,000 00	5	61,000 00
	Municipal improvement	1909	1928	65,000 00	5	97,500 00
	Municipal improvement	1910	1949	100,000 00	5	24,000 00
Monrovia	Water	1894	1934	36,500 00	6	17,500 00
	Water	1898	1938	25,000 00	6	15,000 00
	Water	1900	1940	20,000 00	6	1,000 00
	Fire apparatus	1905	1915	2,000 00	5	1,000 00
	Public library	1905	1915	2,000 00	5	4,000 00
	Water	1905	1930	5,000 00	5	15,500 00
	Park	1905	1941	18,000 00	5	7,000 00
	Buildings	1905	1945	8,000 00	5	17,500 00
	Water No. 1	1907	1947	20,000 00	5	9,000 00
	Water No. 2	1907	1947	10,000 00	5	4,000 00
Napa	Water No. 4	1907	1927	5,000 00	5	16,000 00
	Water	1909	1942	16,500 00	5	50,000 00
	Water	1910	1910	50,000 00	5	120,000 00
	Water	1910	1910	120,000 00	5	146,250 00
	Sewer	1910	1960	150,000 00	5	23,800 00
	Municipal improvement	1904	1944	28,000 00	4 1/2	8,000 00
	Water works completion	1906	1926	10,000 00	5	47,500 00
	Water works	1906	1949	50,000 00	4 1/2	1,350 00
	Sewer and improvement	1907	1912	27,000 00	5	25,250 00
	Bridge	1892	1912	35,000 00	4	13,500 00
National City	Park, bridge and fire dept.	1902	1919	35,000 00	4	10,000 00
	Bridge	1909	1929	15,000 00	4 1/2	16,000 00
	Municipal improvement	1909	1939	17,000 00	4 1/2	7,500 00
	Municipal improvement	1911	1927	7,500 00	4 1/2	37,500 00
	Water works	1905	1935	60,000 00	6	20,800 00
	Sewer system	1899	1938	25,000 00	6	29,000 00
	Sewer system	1909	1939	32,500 00	4 1/2	39,000 00
	Water works	1909	1950	40,000 00	5	20,000 00
	Schools	1892	1912	40,000 00	5	91,000 00
	Schools	1897	1937	140,000 00	4	529,650 00
Newport Beach	Sewers	1907	1947	588,500 00	4 1/2	892,800 00
	Parks	1907	1947	992,000 00	4 1/2	2,340,000 00
	Municipal improvements	1909	1950	3,733,000 00	4 1/2	1,083,900 00
	School auditorium	1911	1951	2,963,000 00	4 1/2	1,083,900 00
	Water	1913	1943	15,000 00	5	12,375 00
	Water	1907	1947	30,000 00	5	28,500 00
	Wharf	1903	1923	10,000 00	5	6,500 00
	Street	1902	1912	1,250 00	7	250 00
	Water	1901	1951	20,000 00	5	20,000 00
	Reservoir and pipe	1892	1912	12,000 00	6	1,200 00
Ontario	Sewer	1895	1935	9,600 00	6	6,000 00
	Street improvement	1907	1942	35,000 00	5	31,000 00
	City hall and grounds	1910	1950	22,000 00	5	21,450 00
	Complete water system	1910	1951	175,000 00	4 1/2	175,000 00
	Water system	1905	1945	50,000 00	4 1/2	42,500 00
	Outfall sewer	1905	1945	16,000 00	5	16,000 00
	Plaza paving	1910	1920	5,000 00	5	5,000 00
	Levee	1908	1948	80,000 00	5	74,000 00
	Sewer system	1910	1950	120,000 00	5	117,000 00
	Orange	Sewer system	1910	1950	120,000 00	5
Sewer		1910	1960	150,000 00	4 1/2	8,000 00
Water works		1906	1926	10,000 00	4 1/2	9,000 00
Water works completion		1906	1949	50,000 00	4 1/2	16,000 00
Sewer and improvement		1907	1912	27,000 00	5	50,000 00
Bridge		1892	1912	35,000 00	4	120,000 00
Park, bridge and fire dept.		1909	1929	15,000 00	4 1/2	146,250 00
Bridge		1909	1930	17,000 00	4 1/2	23,800 00
Municipal improvement		1911	1927	7,500 00	4 1/2	8,000 00
Municipal improvement		1895	1935	60,000 00	6	47,500 00
Oroville	Water works	1899	1938	25,000 00	6	47,500 00
	Sewer system	1909	1939	32,500 00	4 1/2	8,000 00
	Sewer system	1909	1950	40,000 00	5	47,500 00
	Water works	1909	1912	40,000 00	5	16,000 00
	Schools	1897	1937	140,000 00	4	13,500 00
	Sewers	1907	1947	588,500 00	4 1/2	10,000 00
	Parks	1907	1947	992,000 00	4 1/2	7,500 00
	Municipal improvements	1909	1950	3,733,000 00	4 1/2	37,500 00
	School auditorium	1911	1951	2,963,000 00	4 1/2	29,000 00
	Water	1913	1943	15,000 00	5	39,000 00

LIST OF MUNICIPAL BONDS—Continued.

City or town.	Bonds issued for.	Year of issue.	Year of maturity.	Amount of issue.	Interest.	Amount outstanding.
San Anselmo.	Streets	1909	1938	\$43,500 00	4 1/2%	\$40,500 00
	Sewers	1909	1920	13,500 00	4 1/2	13,500 00
	Municipal improvement	1910	1942	32,000 00	5	31,000 00
San Bernardino.	Hubbard water	1903	1943	163,000 00	4	130,400 00
	Artificial water	1903	1943	68,000 00	4	54,400 00
	Street	1903	1928	110,000 00	4 1/2	104,500 00
San Buenaventura	Sewer extension	1903	1923	8,000 00	5	4,800 00
	City hall	1903	1923	2,000 00	5	1,200 00
	Cross walks	1903	1923	3,000 00	5	2,200 00
	Plaza walks	1903	1923	188,780 00	5	124,980 00
	Municipal improvement	1907	1927	9,500 00	5	175,500 00
	Park	1907	1927	200,000 00	4 1/2	450,000 00
San Diego.	Refunding	1901	1941	37,000 00	4 1/2	29,000 00
	Water	1903	1943	5,000 00	4 1/2	1,000 00
	Bridge	1903	1943	140,000 00	4 1/2	132,000 00
	Sewer extension	1903	1943	190,000 00	4 1/2	150,200 00
	Water improvement	1903	1943	75,000 00	4 1/2	63,750 00
	"B" street conduit.	1905	1945	54,000 00	4 1/2	45,900 00
	Thirtieth street water main.	1906	1946	59,108 55	4 1/2	53,108 55
	Water extension and enlarge-	1907	1947	265,891 45	4 1/2	237,801 45
	ment	1907	1945	151,933 71	4 1/2	135,933 71
	Reservoir	1907	1942	70,000 00	4 1/2	62,000 00
	Boulevard and road	1907	1917	5,000 00	4 1/2	4,000 00
	Concrete culvert	1907	1941	50,000 00	4 1/2	44,000 00
	Fire department	1907	1940	65,000 00	4 1/2	57,000 00
	Sewer (University Heights)	1907	1943	52,894 54	4 1/2	46,894 54
	Sewer (Florence Heights)	1907	1917	4,648 54	4 1/2	2,648 54
	Sewer (East Side)	1907	1933	12,834 58	4 1/2	10,834 58
	Sewer (La Jolla)	1907	1916	4,389 34	4 1/2	2,389 34
	Sewer (North Ward outfall)	1907	1942	34,112 00	4 1/2	30,112 00
	Sewer (South and Lincoln parks)	1907	1918	5,500 00	4 1/2	3,500 00
San Francisco.	Water addition	1907	1926	9,400 00	4 1/2	7,400 00
	North Park sewer	1911	1932	340,000 00	4 1/2	340,000 00
	Switzer Canyon sewer	1911	1932	92,500 00	4 1/2	92,500 00
	West Side sewer	1911	1932	26,000 00	4 1/2	26,000 00
	Park improvement	1911	1932	74,500 00	4 1/2	74,500 00
	County jail and hall of justice	1911	1932	*1,000,000 00	4 1/2	*250,000 00
	Golden Gate Park extension	1911	1932	687,000 00	4 1/2	174,000 00
	Hospital building	1911	1932	380,000 00	4 1/2	278,800 00
	Library	1911	1932	1,400,000 00	4 1/2	1,000,000 00
	Mission Park	1911	1932	1,647,000 00	4 1/2	1,248,200 00
	Play grounds	1911	1932	293,000 00	4 1/2	248,200 00
	Schools	1911	1932	711,000 00	4 1/2	577,800 00
	Sewers	1911	1932	3,592,000 00	4 1/2	2,800,000 00
	Streets	1911	1932	1,821,000 00	4 1/2	1,400,000 00
	Fire protection	1911	1932	6,200,000 00	4 1/2	4,200,000 00
	Garbage disposal	1911	1932	1,000,000 00	4 1/2	848,000 00
	Hall of justice	1911	1932	1,000,000 00	4 1/2	848,000 00
	Hospital	1911	1932	2,000,000 00	4 1/2	1,320,000 00
	Schools	1911	1932	5,000,000 00	4 1/2	3,500,000 00
	Sewers	1911	1932	4,000,000 00	4 1/2	2,800,000 00
	Water supply	1911	1932	600,000 00	4 1/2	450,000 00
	Polytechnic high school	1911	1932	600,000 00	4 1/2	450,000 00
	Geary street railway	1911	1932	2,020,000 00	4 1/2	1,100,000 00
	Hetch Hetchy water supply	1911	1932	145,000,000 00	4 1/2	145,000,000 00
	Water works	1911	1932	43,000 00	4 1/2	25,800 00
	High school	1911	1932	40,000 00	4 1/2	25,800 00
	Municipal improvement	1911	1932	75,000 00	4 1/2	48,750 00
	Municipal improvement	1911	1932	215,000 00	4 1/2	135,125 00
	Municipal improvement	1911	1932	160,000 00	4 1/2	135,125 00
	Water works	1911	1932	377,000 00	4 1/2	377,000 00
	Sewer	1911	1932	12,000 00	4 1/2	11,400 00
	Water	1911	1932	18,000 00	4 1/2	17,000 00
	Sewer	1911	1932	30,000 00	4 1/2	26,100 00
	Water system	1911	1932	80,000 00	4 1/2	58,000 00
	Sewer system	1911	1932	38,000 00	4 1/2	26,100 00
	Municipal improvement	1911	1932	180,000 00	4 1/2	171,000 00
	Municipal improvement	1911	1932	35,400 00	4 1/2	23,320 00

*Only \$250,000 issued.

†Only \$135,000 of the Hetch Hetchy Water supply bonds issued.

LIST OF MUNICIPAL BONDS—Continued.

City or town.	Bonds issued for.	Year of issue.	Year of maturity.	Amount of issue.	Interest.	Amount outstanding.
San Rafael.	Sewer system	1892	1912	\$25,000 00	5 %	\$2,000 00
	City hall	1907	1917	13,500 00	5	25,000 00
	Sewer	1898	1938	26,000 00	5	18,000 00
Santa Ana.	City hall	1903	1924	65,000 00	4 1/2	43,000 00
	School house	1903	1915	20,000 00	4 1/2	13,000 00
	Fire department	1903	1915	12,000 00	4 1/2	8,000 00
	Water works	1903	1915	8,000 00	4 1/2	5,000 00
Santa Barbara.	Oak Park	1911	1931	100,000 00	5	77,000 00
	Boulevard	1911	1931	20,000 00	5	15,000 00
	Outfall sewer	1892	1912	15,000 00	5	12,000 00
	Water works	1891	1911	19,000 00	5	16,000 00
	Water works extension	1903	1943	60,000 00	4 1/2	46,000 00
	Water works tunnel No. 1	1903	1943	200,000 00	4 1/2	165,000 00
	Water works tunnel No. 2	1903	1943	200,000 00	4 1/2	165,000 00
	Ocean boulevard	1910	1950	*200,000 00	4 1/2	*80,000 00
	Main sewer	1903	1943	50,000 00	4 1/2	41,000 00
	Bridges	1903	1943	14,000 00	4 1/2	11,000 00
	High school building	1901	1941	20,000 00	4 1/2	16,000 00
	Eastern boulevard	1907	1947	60,000 00	4 1/2	45,000 00
	Municipal improvement	1907	1947	50,000 00	4 1/2	47,000 00
	Water works	1899	1949	43,000 00	4 1/2	41,000 00
Santa Clara.	Gas works	1895	1935	60,000 00	5	36,000 00
	High school	1900	1940	30,000 00	5	21,000 00
	Water, light and power	1905	1945	50,000 00	5	42,000 00
	School house repairs	1907	1947	21,000 00	4 1/2	18,000 00
	Sewer outlet	1907	1947	9,000 00	4 1/2	7,000 00
Santa Cruz.	Refunding	1907	1947	30,000 00	4 1/2	27,000 00
Santa Monica.	Sewer improvement No. 1	1894	1934	360,000 00	4	216,000 00
	Town hall	1897	1937	40,000 00	6	27,000 00
	Bridge	1902	1937	35,000 00	5	27,000 00
	Bridge	1902	1937	25,000 00	5	17,000 00
	Fire apparatus	1906	1941	6,500 00	4 1/2	4,500 00
	Sewer improvement No. 2	1906	1941	17,500 00	5	15,500 00
	Crematorium	1906	1943	37,000 00	5	33,000 00
	Storm drain	1906	1926	10,000 00	5	8,000 00
	Bridge No. 3	1906	1934	14,000 00	5	12,000 00
	Sewer and lighthouse	1906	1936	15,000 00	5	13,000 00
Santa Paula.	City hall	1907	1947	160,000 00	5	145,000 00
Santa Rosa.	Sewer system	1910	1940	7,000 00	5	4,900 00
	Water works	1905	1925	45,000 00	5	40,500 00
	Sewer	1905	1925	165,000 00	4	150,000 00
	Street and bridge	1905	1925	72,500 00	4	60,500 00
	Fire engine	1905	1925	25,000 00	4	21,000 00
Sausalito.	Water	1909	1949	100,000 00	4	85,000 00
Sebastopol.	Municipal improvement	1905	1945	100,000 00	5	95,000 00
Selma.	Municipal improvement	1908	1928	50,000 00	5	45,000 00
Sonoma.	City hall	1905	1925	10,000 00	5	7,500 00
	Sewer	1905	1925	20,000 00	5	15,000 00
Sonoma.	Municipal improvement	1904	1924	50,000 00	5	45,000 00
Stockton.	Improvement channels	1891	1911	40,000 00	5	35,000 00
	Outfall sewer	1900	1940	22,000 00	4	20,000 00
	Storm sewer	1906	1946	30,000 00	4	27,500 00
	Sanitary sewers	1906	1946	30,000 00	4	27,500 00
	Asphalt streets	1906	1946	10,000 00	4	9,000 00
Suisun.	Water	1897	1937	187,000 00	5	172,000 00
	Sewers	1897	1937	42,000 00	5	36,250 00
	Sewers	1906	1926	25,000 00	5	20,000 00
	Sewer system	1910	1950	10,000 00	5	7,500 00
	Water	1909	1949	27,000 00	5	23,250 00
	Sewer	1910	1950	26,000 00	5	22,500 00
	Water	1910	1950	10,000 00	5	7,500 00
	Sewer	1910	1950	15,000 00	5	12,000 00
	Electric light	1896	1936	25,000 00	5	20,000 00
	Street improvement	1906	1946	40,000 00	5	36,000 00
	Sewer	1906	1946	40,000 00	5	36,000 00
	Bridge and septic tank	1906	1946	25,000 00	5	22,500 00
	Water	1911	1936	17,800 00	5	17,800 00
	Refunding	1893	1913	250,000 00	5	200,000 00
	Water mains	1895	1915	32,000 00	5	25,000 00
	Water line extension	1902	1922	90,000 00	5	75,000 00
	Reservoir	1905	1925	90,000 00	5	75,000 00
	Water extension	1908	1928	85,000 00	5	70,000 00

*Only \$80,000 issued at this time.

LIST OF MUNICIPAL BONDS—Continued.

City or town.	Bonds issued for.	Year of issue.	Year of maturity.	Amount of issue.	Interest.	Amount outstanding.
Venice	Sewers No. 1.	1905	1915	\$20,000 00	5 %	\$17,000 00
	Fire No. 1.	1905	1925	5,000 00	5	3,500 00
	Sewer No. 2.	1905	1935	15,000 00	5	12,000 00
	Sewer No. 3.	1906	1908	20,000 00	5	17,500 00
	Fire No. 2.	1906	1916	10,000 00	5	8,750 00
Vernon	Building	1906	1926	5,000 00	5	3,750 00
	Garbage crematory	1906	1926	10,000 00	5	8,750 00
	Municipal realty	1906	1926	5,000 00	5	3,750 00
	Street	1911	1931	100,000 00	5	100,000 00
	High school	1895	1935	10,000 00	5	6,250 00
Visalia	Sewer	1901	1911	80,000 00	5	60,000 00
	City hall	1908	1948	45,000 00	5	41,625 00
	Municipal improvement	1910	1930	55,500 00	5	53,112 50
	Sewer	1899	1910	40,000 00	5	29,000 00
	Sewer	1910	1930	22,000 00	5	21,425 00
Watsonville	Convention hall	1910	1930	16,000 00	4 1/2	15,600 00
	Water	1899	1939	40,000 00	5	28,000 00
	Water improvement	1900	1940	5,000 00	5	3,625 00
	Fire and reservoir.	1902	1942	5,000 00	5	3,875 00
	Water works improvement.	1905	1945	110,000 00	5	93,500 00
Whittier	Water works improvement.	1905	1945	110,000 00	5	101,500 00
	Sewer	1909	1949	30,000 00	5	28,000 00
	Sewer	1909	1939	40,000 00	4 1/2	35,000 00
	Fire apparatus	1911	1931	40,000 00	5	38,000 00
	Water	1901	1941	18,000 00	5	16,625 00
Willits	Refunding	1899	1940	77,950 00	6	56,500 00
	Water and sewer.	1907	1948	20,000 00	5	18,000 00
	Water works	1902	1939	55,000 00	5	43,000 00
	Water works	1908	1938	30,000 00	6	28,000 00
	Water works	1908	1938	30,000 00	6	28,000 00