JOHN CHIANG
California State Controller

May 10, 2007

To the Citizens, Governor, and Members of the Legislature of the State of California:

I am pleased to submit the *Counties Annual Report* for the fiscal year ended June 30, 2005. This 95th edition is published to assist public officials responsible for county management and planning, and to inform all those interested in the fiscal functions of county government.

Although my staff has made a considerable effort to review the presented information for accuracy, it should be noted that the data are compiled from unaudited county reports submitted to the State Controller's Office. The revenue account titles and the classification of expenditures by functions and activities used in this report are in accordance with *Accounting Standards and Procedures for Counties of California*, as prescribed in Government Code Section 30200.

Following are highlights of the financial activities of California's counties (excluding the City and County of San Francisco) for the fiscal year ended June 30, 2005:

- Total revenues increased from $46.9 billion in the 2003-04 fiscal year to $49.7 billion in the 2004-05 fiscal year, an increase of 6.01%. State government, the largest revenue source, decreased by 1.66%, from $15.6 billion to $15.3 billion.
- Total expenditures increased from $45.0 billion in the 2003-04 fiscal year to $46.5 billion in the 2004-05 fiscal year, an increase of 3.32%. Public assistance, the largest expenditure, increased by 3.12%, from $12.6 billion to $13.0 billion.
- Total outstanding long-term financial obligations increased from $23.3 billion in the 2003-04 fiscal year to $24.1 billion in the 2004-05 fiscal year, an increase of 3.48%, mainly due to an increase of $836.3 million in the issuance of pension obligation bonds.

I wish to join the staff of the Division of Accounting and Reporting in thanking the county officials whose cooperation and hard work made this report possible.

Sincerely,

Original Signed By:

JOHN CHIANG
California State Controller

This Page Intentionally Left Blank

Contents

INTRODUCTION iii

County Revenues, Other Financing Sources, and Enterprise Revenues iv
County Expenditures, Other Financing Uses, and Enterprise Expenses xii
Long-Term Financial Obligations xvii
County Assessed Valuation xx
Appropriations Limits xxi
Financial Section Notes xxi

FINANCIAL SECTION

Table 1. Summary of County Statistics for the Fiscal Year Ended June 30, 2005 1

Table 2. Summary of Assessed Valuation for Counties for the Fiscal Year Ended June 30, 2006 2

Table 3. Summary of Property Taxes Allocated and Voter Approved Taxes Levied for the Fiscal Year Ended June 30, 2006 3

Table 4. Summary of County Revenues for the Fiscal Year Ended June 30, 2005 4

Table 5. Summary of County Expenditures by Function and Activity for the Fiscal Year Ended June 30, 2005 6

Table 6. Detailed Statements by County of County Revenues, County Expenditures and Appropriation Limits, Long-Term Debt, and Enterprise/Activity Revenues and Expenses for the Fiscal Year Ended June 30, 2005 14

SUPPLEMENTAL INFORMATION

Appendix A: Revenue Sources and Expenditure Functions of the City and County of San Francisco for the Fiscal Year Ended June 30, 2005 255

Appendix B: Percentage of Local Sales Tax Collected Within Cities Allocated to Counties as of July 1, 2005 261

Appendix C: Definitions 263

State Controller's Office Publication List 267

Acknowledgements 268

This Page Intentionally Left Blank

Introduction

Fifty-seven county governments (excluding the City and County of San Francisco) reported revenues of $49.7 billion for fiscal year 2004-05, a 6.01% increase from the prior year. This total includes county revenues, other financing sources, and enterprise/activity revenues.

The five largest revenue sources by dollar amount and percentage of total county revenues were: state government, $15.3 billion (30.80%); federal government, $8.5 billion (17.03%); property taxes, $8.0 billion (16.00%); enterprise revenues, $6.4 billion (12.88%); and charges for current services, $5.0 billion (10.14%). These percentages are based on statewide total county revenues, other financing sources, and enterprise/activity revenues.

County expenditures totaled $46.5 billion, a 3.32% increase from the prior year. The four largest expenditures by dollar amount and percentage of total county expenditures were: public assistance, $13.0 billion (27.89%); public protection, $12.4 billion (26.58%); health and sanitation, $7.1 billion (15.23%); and enterprise expenses, $6.7 billion (14.45%). These percentages are based on statewide total county expenditures, other financing uses, and enterprise/activity expenses.

As of June 30, 2005, California's population (excluding the City and County of San Francisco) was estimated at 36.0 million people. The three most populous counties—Los Angeles, Orange, and San Diego, representing approximately 45.36% of the population—received 42.41% of the statewide total county revenues. Their respective percentages of population and statewide total county revenues were: Los Angeles County, 28.40% and 29.17%; Orange County, 8.49% and 6.12%; and San Diego County, 8.47% and 7.12%. These percentages are based on statewide total county revenues and other financing sources.

The three most populous counties accounted for 42.64% of the statewide total county expenditures, as follows: Los Angeles, 28.72%; Orange, 6.49%; and San Diego, 7.43%. These percentages are based on statewide total county expenditures and other financing uses.

The State's 57 counties reported long-term financial obligations totaling $24.1 billion, a 3.48% increase from the prior year. This includes general obligation bonds, pension obligation bonds, revenue bonds, improvement district bonds, special assessment act bonds, lease-purchase obligations, state and federal construction loans, and other long-term debt.

The City and County of San Francisco, by reason of its combined functions as both a city and a county, is included in this publication's county totals only for area in square miles, the 2000 federal census, estimated population (see Table 1), assessed valuation (see Table 2), and property taxes (see Table 3). San Francisco is not included in Tables 4 through 6 or in the Introduction figures of this publication. San Francisco's revenues and expenditures are contained in Appendix A of this publication. Its financial transactions are included in the *Cities Annual Report*, also published by the California State Controller's Office.

County Revenues, Other Financing Sources, and Enterprise Revenues

Total revenues for the 2004-05 fiscal year were $49.7 billion, an increase of $2.8 billion (6.01%) from the prior year. County revenues (including other financing sources) of $43.3 billion accounted for 87.12% of the total, with the remaining $6.4 billion coming from enterprises/activities such as airports, hospitals, refuse, transportation, and other enterprises. Airport, hospital, and refuse operations may be reported as non-enterprise activities and are included in the enterprise/activity totals. See Figures 1 and 2 for a 10-year comparison.

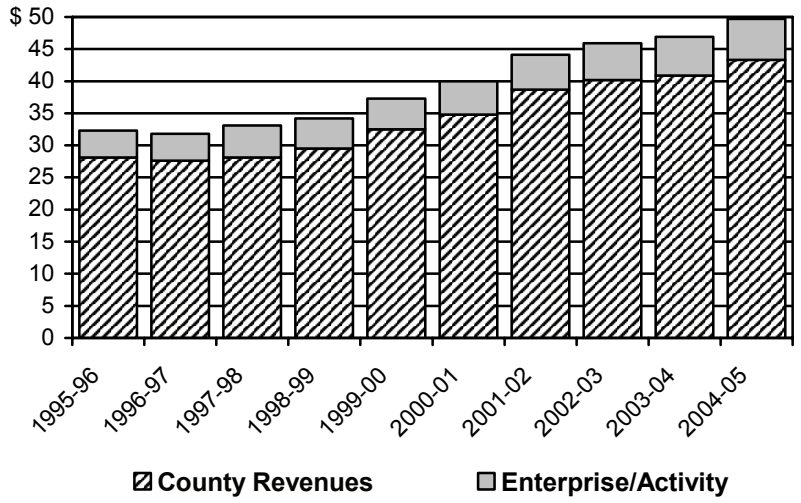
Figure 1

County Revenues, Other Financing Sources, and Enterprise/Activity Revenues
Ten-Year Comparison
(Excluding Transfers In)
(Amounts in thousands)

Year	County Revenues	Enterprise/ Activity	Total	Percentage Increase (Decrease) From Prior Year	Per Capita
1995-96	$ 28,139,345	$ 4,231,944	$ 32,371,289	(2.60) %	$ 1,020.41
1996-97	27,642,479	4,205,327	31,847,806	(1.62)	996.74
1997-98	28,057,353	4,965,774	33,023,127	3.69	1,016.67
1998-99	29,530,818	4,672,521	34,203,339	3.57	1,036.40
1999-00	32,449,237	4,834,064	37,283,301	9.00	1,111.25
2000-01	34,793,479	5,205,339	39,998,818	7.28	1,175.59
2001-02	38,694,307	5,400,379	44,094,686	10.24	1,287.68
2002-03	40,249,028	5,687,057	45,936,085	4.18	1,320.03
2003-04	40,950,347	5,968,142	46,918,489	2.14	1,327.20
2004-05	43,330,975	6,405,757	49,736,732	6.01	1,381.15

Figure 2

County Revenues, Other Financing Sources, and Enterprise/Activity Revenues
Ten-Year Trend by Fiscal Year
(Excluding Transfers In)
(Amounts in billions)



County Revenues by Source and Other Financing Sources

In the 2004-05 fiscal year, county revenues (including other financing sources) of $43.3 billion represented an increase of $2.4 billion (5.81%) from the prior year. The combined property tax, sales and use tax, and other local taxes provided 22.31% of the total county revenues. The principal source of revenue was the state government, at 35.35%. The federal government was also a major contributor, at 19.54%.

Figure 3 presents further detail on county revenues by source and other financing sources. Figure 4 illustrates the major revenues by source. Figure 5 presents a 10-year comparison of county revenues by source and other financing sources. See Appendix C for definitions of various types of county revenue.

Figure 3

County Revenues by Source and Other Financing Sources
(Excluding Transfers In)
(Amounts in thousands)

Revenues	2003-04	Percent of Total	2004-05	Percent of Total	Percentage Increase (Decrease) From Prior Year
Taxes					
Property	$ 5,229,239	12.77 %	$ 7,956,359 [1]	18.36 %	52.15 %
Sales and Use	498,767	1.22	540,994	1.25	8.47
Other	1,022,747	2.50	1,170,404	2.70	14.44
Total Taxes	6,750,753	16.49	9,667,757	22.31	43.21
Special Benefit Assessments	18,354	0.04	19,671	0.05	7.18
Licenses, Permits, and Franchises	475,346	1.16	520,746	1.20	9.55
Fines, Forfeitures, and Penalties	861,794	2.10	904,593	2.09	4.97
Use of Money and Property	436,886	1.06	593,437 [2]	1.37	35.83
Intergovernmental Revenues					
State Agencies	15,575,760	38.04	15,316,479	35.35	(1.66)
Federal Agencies	8,675,561	21.19	8,468,779	19.54	(2.38)
Other Agencies	462,711	1.13	567,850 [3]	1.31	22.72
Total Intergovernmental Revenues	24,714,032	60.36	24,353,108	56.20	(1.46)
Charges for Current Services	4,799,137	11.72	5,043,502	11.64	5.09
Miscellaneous Revenue	925,650	2.26	1,002,232	2.31	8.27
Other Financing Sources	1,968,395	4.81	1,225,929 [4]	2.83	(37.72)
Total	**$ 40,950,347**	**100.00 %**	**$ 43,330,975**	**100.00 %**	**5.81**

[1] The increase in Property Taxes is due to counties receiving property tax revenues in lieu of motor vehicle license fee revenues from the State.

[2] The increase in Use of Money and Property is mainly due to the counties of Alameda, Los Angeles, and Riverside reporting increases in interest revenues and investments.

[3] The increase in Intergovernmental Revenues, Other Agencies, is mainly due to the counties of Los Angeles and Riverside reporting increases in revenues received from special districts and redevelopment and housing agencies, respectively.

[4] The decrease in Other Financing Sources is mainly due to the counties of Fresno, San Bernardino, and San Diego reporting proceeds from the issuance of pension obligation bonds in the 2003-04 fiscal year.

Figure 4

County Revenues by Source and Other Financing Sources
(Excluding Transfers In)

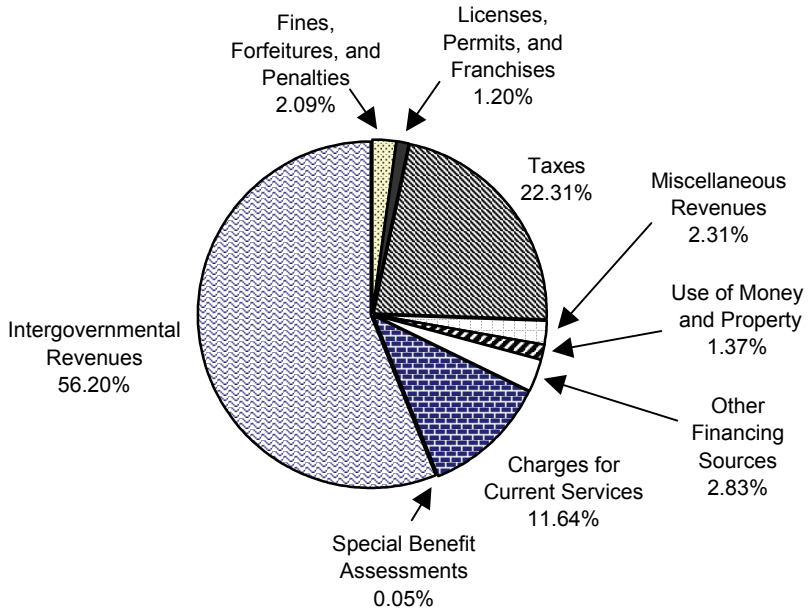
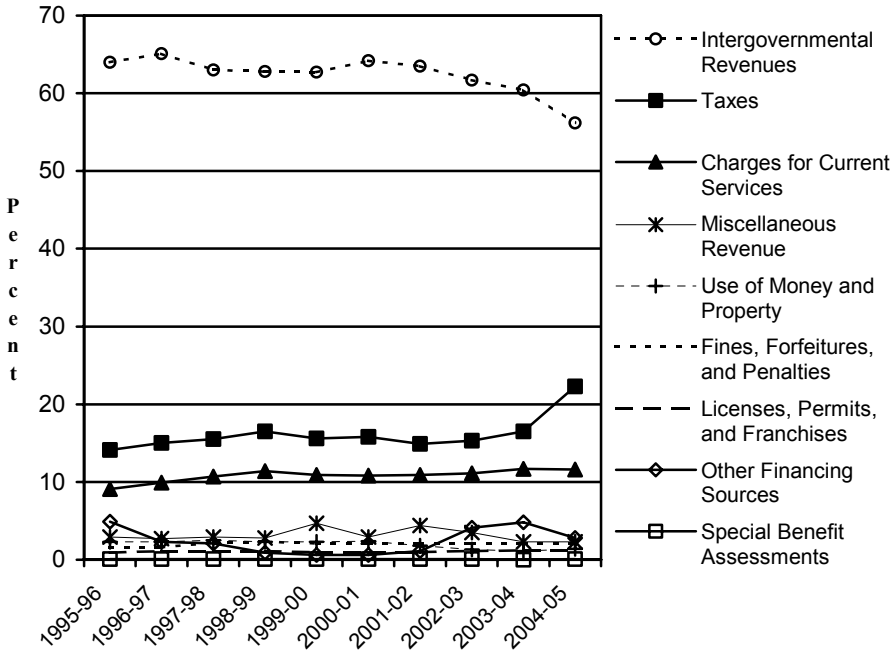


Figure 5

County Revenues and Other Financing Sources as a Percentage of Total Ten-Year Trend by Fiscal Year
(Excluding Transfers In)



Local Taxes – Property

The major portion of local taxes for county general purposes comes from property taxes. In the 2004-05 fiscal year, property taxes generated $8.0 billion, an increase of $2.7 billion (52.15%) from the prior year. This increase is mainly due to counties receiving $2.4 billion in property tax revenues in lieu of motor vehicle in-lieu tax revenue from the State. This shift of tax revenues is reported as Property Tax In-Lieu of Vehicle License Fees starting in the 2004-05 fiscal year (see Appendix C).

Under Proposition 13 limitations, counties have the authority to levy an ad valorem property tax rate of just 1%. In addition to the property tax rate of 1%, the county may levy an ad valorem voter-approved debt tax, if it was approved prior to July 1, 1978, or after July 1, 1986. The 1% countywide tax rate is levied on the full assessed value of property; revenues the tax rate generates are allocated to cities, community redevelopment agencies, school districts, special districts, and county operations.

During the 2004-05 fiscal year, property taxes generated $5.5 billion from the 1% secured and unsecured tax rate; voter-approved debt provided $87.2 million.

Fifty-seven counties levied supplemental property taxes. Supplemental countywide secured and unsecured taxes totaled $383.0 million. The revenues generated by the supplemental tax roll for less than countywide secured and unsecured taxes totaled $19.3 million. Supplemental voter-approved debt and prior-year secured and unsecured taxes totaled $4.2 and $30.5 million, respectively. See Figure 6 for a 10-year comparison.

Figure 6

Local Taxes – Property
Ten-Year Comparison
(Amounts in thousands)

Year	Total Property Tax	Percentage Increase (Decrease) From Prior Year	As a Percentage of Total County Revenues [2]
1995-96	$ 3,264,909	1.56 %	11.60 %
1996-97	3,356,961	2.82	12.14
1997-98	3,480,033	3.67	12.40
1998-99	3,666,926	5.37	12.42
1999-00	3,902,326	6.42	12.03
2000-01	4,252,508	8.97	12.22
2001-02	4,587,927	7.89	11.86
2002-03	4,908,687	6.99	12.20
2003-04	5,229,239	6.53	12.77
2004-05	7,956,359 [1]	52.15	18.36

[1] The increase in Total Property Tax is due to the inclusion of Property Tax In-Lieu of Vehicle License Fee revenues.

[2] Total County Revenues excludes transfers in and enterprise/activity revenues.

Local Taxes – Sales and Use

County local sales and use tax ordinances produced revenues of $591.0 million in the 2004-05 fiscal year, an increase of $45.8 million (8.40%) from the prior year. The revenue was derived from taxable sales in unincorporated areas, local transportation taxes, a quarter cent of the statewide sales tax from the Local Transportation Fund (LTF) for transit purposes, and, in many instances, a percentage of sales tax revenue generated within a city when an agreement existed to share sales tax revenue between a city and its respective county (see Appendix B). Also included is $109.0 million in property tax revenues received by counties in lieu of 0.25% of local sales and use taxes shifted to the State. This revenue is reported as In-Lieu Local Sales and Use Taxes starting in the 2004-05 fiscal year (see Appendix C) and is included in the Sales and Use Taxes revenue in Table 6. See Figure 7 for a 10-year comparison.

Figure 7

Local Taxes – Sales and Use
Ten-Year Comparison
(Amounts in thousands)

Year	Sales and Use Taxes	Transit	Total	Percentage Increase (Decrease) From Prior Year
1995-96	$ 340,479	$ 34,474	$ 374,953	7.47 %
1996-97	395,682 [1]	34,025	429,707	14.60
1997-98	391,900	35,807	427,707	(0.47)
1998-99	410,259	40,329	450,588	5.35
1999-00	454,561	44,445	499,006	10.75
2000-01	492,227	49,075	541,302	8.48
2001-02	477,912	60,005 [3]	537,917	(0.63)
2002-03	488,306	44,762	533,068	(0.90)
2003-04	498,767	46,433	545,200	2.28
2004-05	540,994 [2]	49,976	590,970	8.40

[1] The increase in County Sales and Use Taxes was mainly due to a reclassification of $38.0 million from the Orange County Transportation Authority to the County of Orange.

[2] Sales and Use Taxes includes In-Lieu Local Sales and Use Tax revenues.

[3] This increase in Transit revenues was mainly due to the counties of Los Angeles and San Diego reporting $3.2 million and $12.3 million, respectively, in LTF, sales and use tax revenue for operating purposes.

Local Taxes – Other

In addition to property tax and sales and use tax monies, the counties received revenues totaling $1.0 billion from a variety of other taxes in the 2004-05 fiscal year, an increase of $131.3 million (14.59%) from the prior year. The property transfer tax on the sale of real estate accounted for 36.67% of this total. Figure 8 presents a three-year comparison. Refer to Appendix C for definitions of other local tax revenues.

Figure 8

Local Taxes – Other
(Amounts in thousands)

Local Taxes	2002-03	2003-04	Percentage Increase (Decrease) From Prior Year	2004-05	Percentage Increase (Decrease) From Prior Year
Property Transfer	$ 234,321	$ 315,300 [2]	34.56 %	$ 378,272 [2]	19.97 %
Transient Lodging	96,117	99,337	3.35	107,184	7.90
Timber Yield	4,296	4,214	(1.91)	4,486	6.45
Aircraft	20,173	21,419	6.18	22,495	5.02
Utility Users	76,823	76,422	(0.52)	78,492	2.71
Other	189,146 [1]	383,601 [1]	102.81	440,697 [1]	14.88
Total	**$ 620,876**	**$ 900,293**	**45.00**	**$ 1,031,626**	**14.59**

[1] The variance in Other Taxes is mainly due to the voters of Santa Clara County approving a ½¢ local sales tax increase, referred to as Measure B, in April 1997. The County of Santa Clara recognized Measure B revenue in the amount of $132.3 million in the 2002-03 fiscal year, $136.7 million in the 2003-04 fiscal year, and $139.8 million in the 2004-05 fiscal year.

Additionally, the voters of Los Angeles County approved a special tax on structural improvements within the county, referred to as Health Services Measure B, in November 2002. The county recognized Health Services Measure B revenue in the amount of $176.5 million in the 2003-04 fiscal year and $179.8 million in the 2004-05 fiscal year.

[2] The increase in Property Transfer taxes is due to a general increase in property sales throughout the State.

Intergovernmental Revenue

County revenues derived from intergovernmental agencies during the 2004-05 fiscal year totaled $24.4 billion (56.20%) of county revenues. This was a decrease of $360.9 million (1.46%) from the prior year. Subventions and allocations from the State accounted for $15.3 billion (35.35%) of county revenues. Federal funds and funds from other agencies amounted to $9.0 billion (20.85%) of county revenues.

For the most part, use of such funds was restricted to specific assistance programs, the majority of which required county participation. For example, $6.1 billion in state funds and $6.3 billion in federal funds were restricted to use in public assistance programs and administration.

Unrestricted revenue from intergovernmental agencies included $71.4 million in homeowners' property tax relief; $558.7 million in motor vehicle in-lieu tax revenues, also known as state motor vehicle license fee revenues; and $1.4 billion in realignment revenues, also received from state motor vehicle license fees. The Health and Welfare Realignment Program, established in 1991, transferred the financial responsibility for most of the mental health and public health programs, and some of the social service programs, from the State to local governments and provided realignment revenues. See Figures 9 and 10 for a 10-year comparison. See Table 6 for additional detail on intergovernmental revenue.

Figure 9

Intergovernmental Agencies Revenue
Ten-Year Trend by Fiscal Year
(Amounts in billions)

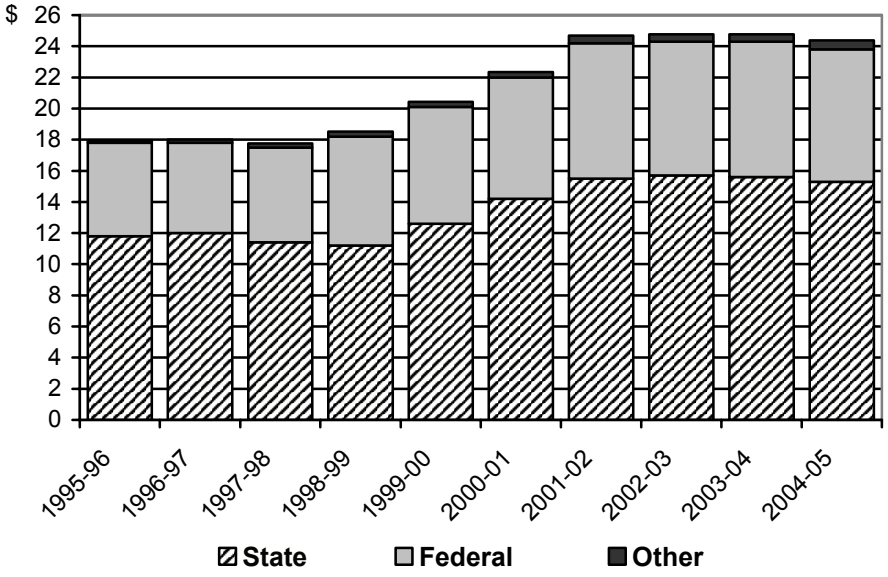


Figure 10

Intergovernmental Agencies Revenue
Ten-Year Comparison
(Amounts in thousands)

Year	State	Federal	Other	Total	Percentage Increase (Decrease) From Prior Year
1995-96	$ 11,828,105	$ 6,034,459	$ 165,606	$ 18,028,170	3.62 %
1996-97	11,965,748	5,816,691	210,386	17,992,825	(0.20)
1997-98	11,359,682	6,061,997	259,067	17,680,746	(1.73)
1998-99	11,234,338	6,988,408	320,925	18,543,671	4.88
1999-00	12,579,549	7,450,264	320,006	20,349,819	9.74
2000-01	14,155,076	7,827,475	349,413	22,331,964	9.74
2001-02	15,447,536	8,652,658	482,798	24,582,992	10.08
2002-03	15,746,978	8,592,627	474,682	24,814,287	0.94
2003-04	15,575,760	8,675,561	462,711	24,714,032	(0.40)
2004-05	15,316,479	8,468,779	567,850	24,353,108	(1.46)

County Enterprise/Activity Revenues

During the 2004-05 fiscal year, county enterprises/activities generated revenues totaling $6.4 billion. This was an increase of $437.6 million (7.33%) from the prior year. These enterprises/activities included airports, hospitals, refuse, transportation, and other enterprises. Airports, hospitals, and refuse may be reported as non-enterprise activities and are included in the enterprise/activity totals. Table 6 presents details of these enterprise/activity revenues. See Figures 11 and 12 for a three-year comparison. Refer to Appendix C for the definition of enterprise/activity.

Figure 11

County Enterprise/Activity Revenues
(Amounts in thousands)

Type of Enterprise/Activity	2002-03	2003-04	Percentage Increase (Decrease) From Prior Year	2004-05	Percentage Increase (Decrease) From Prior Year
Airports	$ 284,331	$ 297,831	4.75 %	$ 353,582 [1]	18.72 %
Hospitals	4,785,784	4,970,449	3.86	5,342,492	7.49
Refuse	450,045	528,831	17.51	542,984	2.68
Transportation	70,892	73,926	4.28	78,320	5.94
Other	96,005	97,105	1.15	88,377	(8.99)
Total	**$ 5,687,057**	**$ 5,968,142**	**4.94**	**$ 6,405,755**	**7.33**

[1] The increase in Airport revenues is mainly due to the counties of Orange and Sacramento receiving additional state and federal grants for construction projects.

Figure 12

Number of County Enterprises/Activities by Type

Type of Enterprise/Activity	2002-03 Number of Enterprises/ Activities [1]	2003-04 Number of Enterprises/ Activities [2]	Percentage Increase (Decrease) From Prior Year	2004-05 Number of Enterprises/ Activities [3]	Percentage Increase (Decrease) From Prior Year
Airports	46	46	— %	47	2.17 %
Hospitals	20	20	—	20	—
Refuse	32	33	3.13	33	—
Transportation	32	32	—	32	—
Other	25	25	—	25	—
Total	**155**	**156**	**0.65**	**157**	**0.64**

[1] As of the 2002-03 fiscal year, the County of Mono began reporting a hospital activity and the County of San Diego ceased reporting a transportation enterprise.

[2] As of the 2003-04 fiscal year, the County of Riverside began reporting a refuse enterprise.

[3] As of the 2004-05 fiscal year, the County of Modoc began reporting an airport activity; the County of Nevada ceased reporting an other enterprise, waste water; and the County of Plumas began reporting an other enterprise, sanitation.

County Expenditures, Other Financing Uses, and Enterprise Expenses

Total expenditures for the 2004-05 fiscal year were $46.5 billion, an increase of $1.5 billion (3.32%) from the prior year. County expenditures (including other financing uses) of $39.8 billion comprised 85.54% of the total. The remaining $6.7 billion balance consisted of expenses from county enterprises/activities such as airports, hospitals, refuse, transportation, and others. Airport, hospital, and refuse operations may be reported as non-enterprise activities and are included in the enterprise/activity totals. See Figures 13 and 14 for a 10-year comparison.

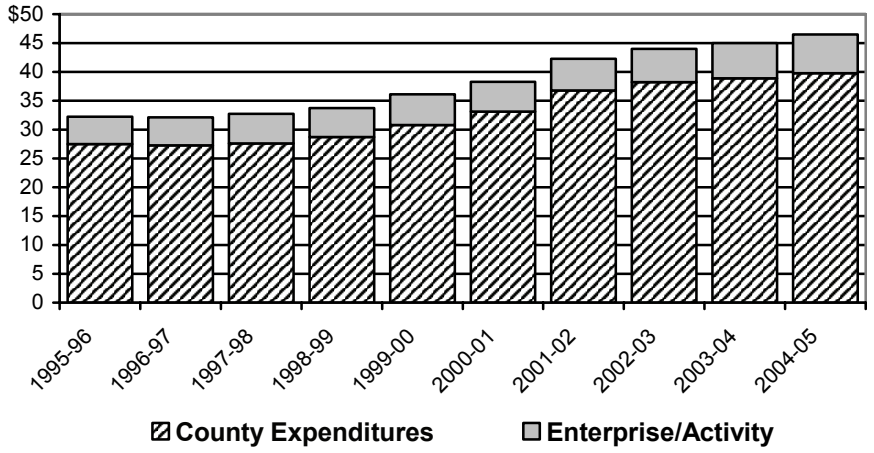
Figure 13

County Expenditures, Other Financing Uses, and Enterprise/Activity Expenses
Ten-Year Comparison
(Excluding Transfers Out)
(Amounts in thousands)

Year	County Expenditures	Enterprise/ Activity	Total	Percentage Increase (Decrease) From Prior Year	Per Capita
1995-96	$ 27,515,990	$ 4,670,426	$ 32,186,416	(5.61) %	$ 1,014.58
1996-97	27,274,177	4,785,861	32,060,038	(0.39)	1,003.38
1997-98	27,623,565	5,108,825	32,732,390	2.10	1,007.72
1998-99	28,714,512	4,980,499	33,695,011	2.94	1,020.99
1999-00	30,830,653	5,277,379	36,108,032	7.16	1,076.22
2000-01	33,097,630	5,165,415	38,263,045	5.97	1,124.57
2001-02	36,811,979	5,511,565	42,323,544	10.61	1,235.96
2002-03	38,177,551	5,854,584	44,032,135	4.04	1,265.31
2003-04	38,909,922	6,072,735	44,982,657	2.16	1,272.44
2004-05	39,757,595	6,718,351	46,475,946	3.32	1,290.60

Figure 14

County Expenditures, Other Financing Uses, and Enterprise/Activity Expenses
Ten-Year Trend by Fiscal Year
(Excluding Transfers Out)
(Amounts in billions)



County Expenditures and Other Financing Uses (Excluding Enterprises)

County expenditures (including other financing uses) amounted to $39.8 billion for the 2004-05 fiscal year (excluding enterprises), an increase of $847.7 million (2.18%) from the prior year. The principal areas of expenditure were public assistance, 32.60%, and public protection, 31.07%. Figure 15 presents comparative detail on county expenditures. Figure 16 illustrates the major expenditures by function. See Figure 17 for a 10-year comparison of county expenditures. Refer to Appendix C for definitions of county expenditures.

Figure 15

County Expenditures by Function and Other Financing Uses
(Excluding Transfers Out)
(Amounts in thousands)

Expenditures	2003-04	Percent of Total	2004-05	Percent of Total	Percentage Increase (Decrease) From Prior Year
Public Assistance	$ 12,569,000	32.30 %	$ 12,961,148	32.60 %	3.12 %
Public Protection	11,777,817	30.27	12,351,246	31.07	4.87
Health and Sanitation	7,203,009	18.51	7,079,186	17.81	(1.72)
General	3,878,505	9.97	3,794,283	9.54	(2.17)
Debt Service	1,277,714	3.28	1,409,281	3.54	10.30
Public Ways and Facilities	1,460,972	3.76	1,401,553	3.52	(4.07)
Education	374,041	0.96	388,158	0.98	3.77
Recreation and Cultural Services	368,864	0.95	372,740	0.94	1.05
Total	**$ 38,909,922**	**100.00 %**	**$ 39,757,595**	**100.00 %**	**2.18**

Figure 16

County Expenditures by Function and Other Financing Uses

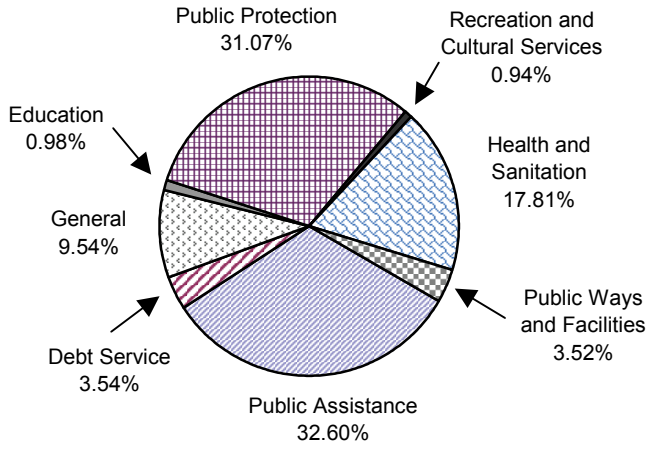
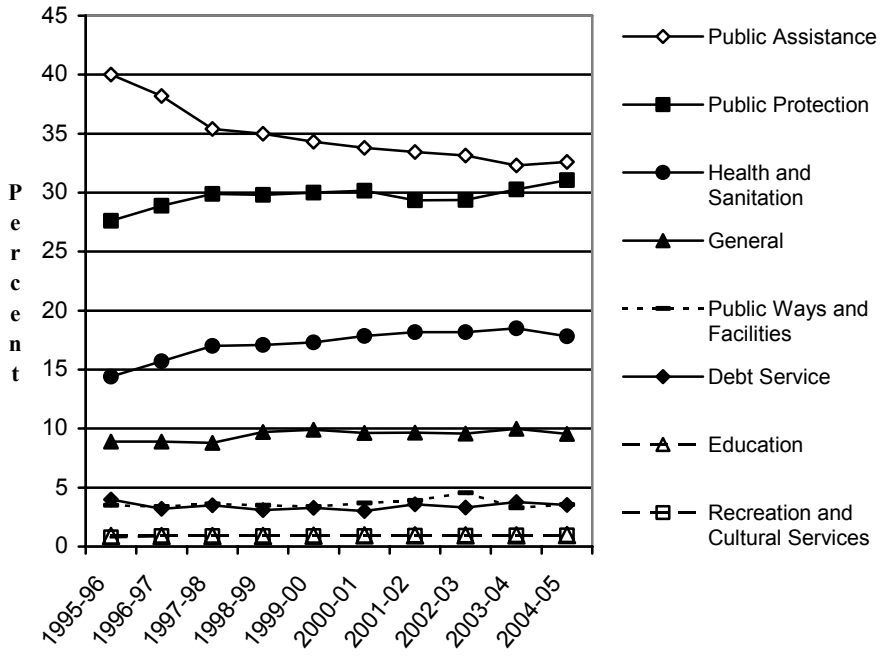


Figure 17

County Expenditures and Other Financing Uses as a Percentage of Total Ten-Year Trend by Fiscal Year



Public Assistance

County expenditures for public assistance totaled $13.0 billion in the 2004-05 fiscal year, an increase of $392.1 million (3.12%) from the prior year. Figure 18 presents detail on public assistance expenditures, and Figure 19 presents a 10-year comparison.

Figure 18

Public Assistance
(Amounts in thousands)

Public Assistance	2002-03	2003-04	Percentage Increase (Decrease) From Prior Year	2004-05	Percentage Increase (Decrease) From Prior Year
Welfare	$ 8,734,626	$ 8,747,090	0.14 %	$ 8,941,888	2.23 %
Social Services	2,653,057	2,767,954	4.33	2,983,522	7.79
General Relief	259,364	269,232	3.80	279,044	3.64
Other					
Care of Court Wards	62,882	53,989	(14.14)	48,155	(10.81)
Veterans Services	12,491	12,421	(0.56)	12,585	1.32
Other Assistance	930,299	718,314	(22.79)	695,954	(3.11)
Total Other	1,005,672	784,724	(21.97)	756,694	(3.57)
Total	**$ 12,652,719**	**$ 12,569,000**	**(0.66)**	**$ 12,961,148**	**3.12**

Figure 19

Public Assistance
Ten-Year Comparison
(Amounts in thousands)

Year	Welfare	Social Services	General Relief	Other	Total	Per Capita
1995-96	$ 8,533,809	$ 1,475,750	$ 426,999	$ 560,114	$ 10,996,672	$ 346.64
1996-97	7,952,172	1,580,608	342,336	533,299	10,408,415	325.75
1997-98	7,173,414	1,694,920	338,818	575,681	9,782,833	301.18
1998-99	7,159,453	1,825,887	287,252	781,735	10,054,327	304.66
1999-00	7,465,167	1,973,293	279,685	861,224	10,579,369	315.32
2000-01	7,779,850	2,281,266	262,554	862,586	11,186,256	328.77
2001-02	8,609,344	2,432,781	257,870	1,013,936	12,313,931	359.60
2002-03	8,734,626	2,653,057	259,364	1,005,672	12,652,719	363.59
2003-04	8,747,090	2,767,954	269,232	784,724	12,569,000	355.54
2004-05	8,941,888	2,983,522	279,044	756,694	12,961,148	359.92

Public Protection

County expenditures for public protection totaled $12.4 billion in the 2004-05 fiscal year. This was an increase of $573.4 million (4.87%) from the prior year. See Figure 20 for details on public protection expenditures and Figure 21 for a 10-year comparison.

Figure 20

Public Protection
(Amounts in thousands)

Public Protection	2002-03	2003-04	Percentage Increase (Decrease) From Prior Year	2004-05	Percentage Increase (Decrease) From Prior Year
Judicial	$ 3,568,584	$ 3,665,311	2.71 %	$ 3,764,747	2.71 %
Police Protection	3,069,223	3,184,970	3.77	3,371,539	5.86
Detention and Correction	3,279,724	3,515,886	7.20	3,701,475	5.28
Other					
Fire Protection	266,206	312,632	17.44	351,565	12.45
Flood Control and Soil and Water Conservation	16,903	6,392 [1]	(62.18)	9,333 [2]	46.01
Protective Inspection	262,455	271,427	3.42	286,173	5.43
Other Protection	747,796	821,199	9.82	866,414	5.51
Total Other	1,293,360	1,411,650	9.15	1,513,485	7.21
Total	**$ 11,210,891**	**$ 11,777,817**	**5.06**	**$ 12,351,246**	**4.87**

[1] The decrease in Flood Control and Soil and Water Conservation is mainly due to the County of San Diego reclassifying approximately $10.6 million in wastewater expenditures to Health and Sanitation expenditures.

[2] The increase in Flood Control and Soil and Water Conservation is mainly due to the County of El Dorado reporting an increase in erosion control activities.

Figure 21

Public Protection
Ten-Year Comparison
(Amounts in thousands)

Year	Judicial	Police Protection	Detention and Correction	Other	Total	Per Capita
1995-96	$ 2,937,906	$ 1,726,345	$ 2,109,881	$ 809,003	$ 7,583,135	$ 239.04
1996-97	3,030,090	1,773,234	2,192,902	872,268	7,868,494	246.26
1997-98	3,094,538	1,992,196	2,316,366	867,504	8,270,604	254.62
1998-99	2,893,348	2,199,148	2,508,762	952,162	8,553,420	259.18
1999-00	3,005,793	2,437,267	2,748,493	1,045,700	9,237,253	275.32
2000-01	3,150,944	2,723,256	2,949,747	1,154,059	9,978,006	293.26
2001-02	3,422,601	2,939,664	3,205,930	1,234,594	10,802,789	315.47
2002-03	3,568,584	3,069,223	3,279,724	1,293,360	11,210,891	322.16
2003-04	3,665,311	3,184,970	3,515,886	1,411,650	11,777,817	333.16
2004-05	3,764,747	3,371,539	3,701,475	1,513,485	12,351,246	342.98

County Enterprise/Activity Expenses

County enterprise/activity expenses totaled $6.7 billion in the 2004-05 fiscal year. This was an increase of $645.6 million (10.63%) from the prior year. These enterprises/activities include airports, hospitals, refuse, transportation, and other enterprises. Airport, hospital, and refuse operations may be reported as non-enterprise activities and are included in the enterprise/activity totals. Table 6 presents details of these enterprise expenses. See Figure 22 for a three-year comparison. See Figure 12 for the number of enterprises/activities by type. Refer to Appendix C for the definition of enterprise/activity.

Figure 22

County Enterprise/Activity Expenses
(Amounts in thousands)

Type of Enterprise/Activity	2002-03	2003-04	Percentage Increase (Decrease) From Prior Year	2004-05	Percentage Increase (Decrease) From Prior Year
Airports	$ 222,094	$ 228,267	2.78 %	$ 244,840	7.26 %
Hospitals	5,054,296	5,241,619	3.71	5,857,749	11.75
Refuse	400,575	419,819	4.80	442,508	5.40
Transportation	69,910	71,821	2.73	78,173	8.84
Other	107,709	111,209	3.25	95,080	(14.50)
Total	**$ 5,854,584**	**$ 6,072,735**	**3.73**	**$ 6,718,350**	**10.63**

Long-Term Financial Obligations

The counties' total long-term financial obligations on June 30, 2005, were $24.1 billion, an increase of $810.1 million (3.48%) from the prior year. Of the total, lease-purchase obligations of $11.5 billion accounted for 47.58%, bonded indebtedness of $8.8 billion accounted for 36.68%, other long-term debt of $3.3 billion accounted for 13.72%, special assessment act bonds of approximately $463.2 million accounted for 1.92%, and state and federal construction loans of $23.6 million accounted for the remaining 0.10%. Debt service expenditures as a percentage of total county expenditures increased to 3.54% in the 2004-05 fiscal year, compared to 3.28% in the prior year. See Figure 23 for a two-year comparison.

Figure 23

Long-Term Financial Obligations
(Amounts in thousands)

Type of Debt	2003-04	Percent of Total	2004-05	Percent of Total	Percentage Increase (Decrease) From Prior Year
Lease-Purchase Obligations	$ 11,512,621	49.43 %	$ 11,465,948	47.58 %	(0.41) %
Pension Obligation Bonds	7,361,004	31.61	8,197,313	34.02	11.36
Other Long-Term Debt	3,296,045	14.15	3,307,498	13.72	0.35
Revenue Bonds	665,619 [1]	2.86	607,700	2.52	(8.70)
Special Assessment Act Bonds	400,963	1.72	463,205	1.92	15.52
General Obligation Bonds	23,470	0.10	33,833 [2]	0.14	44.15
State Construction Loans	26,433	0.12	20,980	0.09	(20.63)
Federal Construction Loans	2,767	0.01	2,607	0.01	(5.78)
Improvement District Bonds	260	0.00	204	0.00	(21.54)
Total	**$ 23,289,182**	**100.00 %**	**$ 24,099,288**	**100.00 %**	**3.48**

[1] Revenue Bonds include Judgment Obligation Bonds issued by the County of Monterey. On June 30, 2005, the outstanding principal balance was $6.8 million.

[2] The increase in General Obligation Bonds was mainly due to the County of Butte issuing bonds for workers compensation.

Lease-Purchase Obligations

During the past decade, and particularly in recent years, counties have increasingly sought to finance capital expenditures through methods other than the traditional bond issue or "pay as you go." One of the methods frequently used is a lease-purchase plan. In its simplest form, the plan may consist of a nonprofit corporation being created for the sole purpose of issuing certificates of participation. Once issued, the proceeds are used to build a structure on land owned by a governmental agency. The corporation may arrange for conventional financing, secured by a long-term lease with the governmental agency that will be using the facility. The terms of the lease are sufficient to retire the financing, and, upon expiration of the lease, the ownership of the facility transfers to the governmental agency.

As of June 30, 2005, 52 counties were involved in lease-purchase agreements. These agreements, if continued to term, carry a total obligation of $11.5 billion. This was an decrease of $46.7 million (0.41%) from the prior year. See Figures 24 and 25 for a 10-year comparison. All fiscal years presented in Figure 24 are as of June 30.

Figure 24

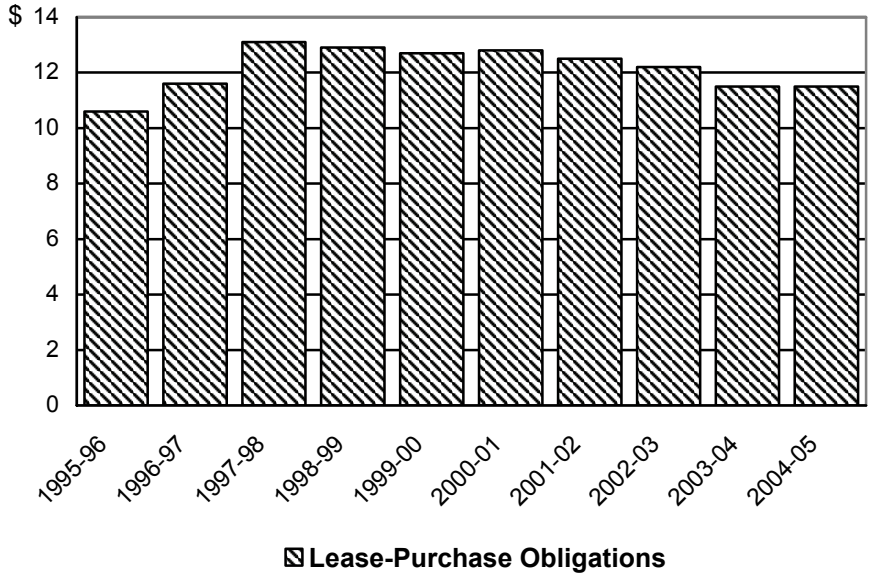
Lease-Purchase Obligations
Ten-Year Comparison
(Amounts in thousands)

Year	Number of Counties	Amount	Percentage Increase (Decrease) From Prior Year
1995-96	40	$ 10,628,307	5.42 %
1996-97	42	11,622,849	9.36
1997-98	45	13,087,462 [1]	12.60
1998-99	46	12,884,670	(1.55)
1999-00	45	12,655,334	(1.78)
2000-01	47	12,796,230	1.11
2001-02	50	12,538,937	(2.01)
2002-03	50	12,240,562	(2.38)
2003-04	50	11,512,621	(5.95)
2004-05	52	11,465,948	(0.41)

[1] The increase was mainly due to the County of Alameda reclassifying approximately $311 million in certificates of participation to lease-purchase obligations.

Figure 25

Lease-Purchase Obligations
Ten-Year Trend by Fiscal Year
(Amounts in billions)



Bonded Indebtedness

The counties' bonded indebtedness totaled $8.8 billion as of June 30, 2005, an increase of $788.7 million (9.80%) from the prior year. The total consisted of $33.8 million in general obligation bonds approved by county taxpayers, $8.8 billion in revenue and pension obligation bonds, and $0.2 million in improvement district bonds supported by revenues from programs financed by the bond issues. Special assessment bonds are not considered debts of the counties and are not included in this schedule; instead, they are detailed in Figure 27. Table 6 presents bonded indebtedness detail. See Figure 26 for a 10-year comparison; all years represented are as of June 30.

Figure 26

Bonded Indebtedness
Ten-Year Comparison
(Amounts in thousands)

Year	General Obligation Bonds	Revenue and Pension Obligation Bonds	Certificates of Participation	Improvement District Bonds	Total
1995-96	$ 70,837	$ 5,894,366	$ 806,155	$ 2,266	$ 6,773,624
1996-97	65,337	6,623,577 [1]	353,563 [3]	1,714	7,044,191
1997-98	57,997	6,672,285	164,085 [4]	1,612	6,895,979
1998-99	53,092	6,592,756	44,480 [5]	1,394	6,691,722
1999-00	47,865	6,166,474	41,524	1,077	6,256,940
2000-01	48,194	5,739,984	57,950 [6]	799	5,846,927
2001-02	41,485	5,476,305	— [7]	514	5,518,304
2002-03	30,225	6,766,156	— [7]	320	6,796,701
2003-04	23,470	8,026,623 [2]	— [7]	260	8,050,353
2004-05	33,833	8,805,013	— [7]	204	8,839,050

[1] The increase was mainly due to the counties of Alameda, Mendocino, and Tulare issuing $627.1 million, $30.7 million, and $41.5 million, respectively, in pension obligation bonds.

[2] Revenue bonds include judgment obligation bonds issued by the County of Monterey. On June 30, 2005, the outstanding principal balance was $6.8 million.

[3] The decrease was mainly due to the County of Orange reclassifying $760.8 million in certificates of participation to a lease-purchase obligation with the Orange County Public Facilities Corporation, the agency that issued the certificates of participation.

[4] The decrease was mainly due to the County of San Luis Obispo reclassifying $10.2 million in certificates of participation to special district debt and the County of Alameda reclassifying approximately $311 million in certificates of participation to lease-purchase obligations.

[5] The decrease was mainly due to the County of Alameda reclassifying approximately $115 million in certificates of participation to lease-purchase obligations.

[6] The increase was mainly due to the counties of Alameda and Monterey reclassifying $7.6 million and $13.4 million, respectively, in revenue bonds to certificates of participation.

[7] The decrease was mainly due to the repayment or reclassification of certificates of participation to lease purchase obligations, resulting in a zero balance in the 2001-02 fiscal year. In the 2004-05 fiscal year, no county reported a certificate of participation.

Special Assessment Act Bonds

Unlike county general obligation bonds, special assessment act bonds represent an unpaid assessment for public works, the cost of which is assessed against the benefited property. The most common bonds are issuances under the Improvement Acts of 1911 and 1915. For 1911 Act bonds, the county has no obligation to the bondholders except to forward to them any money paid by the property owners. For 1915 Act bonds, the county has a contingent liability in the case of delinquencies, and it must either advance the amount of the delinquency or levy a limited tax rate on the benefited area. In the event of an advance, the funds are eventually returned to the county. The total amount outstanding for special assessment act bonds issued through the counties was $463.2 million on June 30, 2005. See Figure 27 for a 10-year comparison.

Figure 27

Special Assessment Act Bonds
Ten-Year Comparison
(Amounts in thousands)

Year	1911 Act Bonds	1915 Act Bonds	Other Act Bonds	Total
1995-96	$ 5,961	$ 1,002,005	$ 2,880	$ 1,010,846
1996-97	4,520	976,421	2,805	983,746
1997-98	4,150	967,981	2,718	974,849
1998-99	2,090	782,512	2,630	787,232
1999-00	1,551	771,703	3,238	776,492
2000-01	3,024 [1]	261,493 [4]	3,297	267,814
2001-02	253 [2]	294,607	3,044	297,904
2002-03	202	355,969	2,786	358,957
2003-04	47 [3]	398,294	2,621	400,962
2004-05	33	460,713	2,459	463,205

[1] The increase was mainly due to a reclassification of 1915 Act Bonds to 1911 Act Bonds by the County of Merced.

[2] The decrease in 1911 Act Bonds was mainly due to a reclassification of approximately $2.6 million in 1911 Act Bonds to 1915 Act Bonds by the County of Merced.

[3] The decrease in 1911 Act Bonds was due to increased principal payments by the County of Sacramento.

[4] The decrease in 1915 Act Bonds was mainly due to a reclassification of approximately $511 million from the County of Orange to Orange County special districts.

County Assessed Valuation

The net assessed valuation for the 2004-05 fiscal year grew by 10.99% from the prior year. For the past 5 and 10 years, net assessed values have grown by an average of 10.19% and 6.68%, respectively. Since the enactment of Proposition 13, locally assessed real property is appraised at the 1975-76 base year value and is adjusted each year after 1975 by the change in the Consumer Price Index (CPI), not to exceed an increase of 2%. Property is reappraised from the 1975-76 base year value to its current full value upon (1) a change in ownership or (2) new construction, as of the date of such transaction or completion of construction (only the newly constructed portion of the property is reappraised). Thereafter, the valuation continues to be increased annually by the change in the CPI, not to exceed 2%. See Figure 28 for a 10-year comparison.

Figure 28

Assessed Valuation
Ten-Year Comparison
(Amounts in thousands)

Year	Gross State and Local Assessed Valuation	Exemptions	Net Assessed Valuation	Percentage Increase (Decrease) From Prior Year
1996-97	$ 1,946,953,068	$ 85,278,150	$ 1,861,674,918	1.15 %
1997-98	2,004,698,241	89,861,896	1,914,836,345	2.86
1998-99	2,100,832,835	92,560,426	2,008,272,409	4.88
1999-00	2,243,316,243	95,103,901	2,148,212,342	6.96
2000-01	2,418,239,160	99,308,004	2,318,931,156	7.95
2001-02	2,635,906,921	102,774,914	2,533,132,007	9.24
2002-03	2,826,966,931	108,314,207	2,718,652,724	7.32
2003-04	3,035,646,695	115,629,160	2,920,017,535	7.41
2004-05	3,278,643,905 [1]	123,320,176 [1]	3,155,323,729 [1]	8.06 [1]
2005-06	3,632,006,871	129,926,796	3,502,080,075	10.99

[1] Restated

Appropriations Limits

Chapter 1025, Statutes of 1987, requires the California State Controller to publish appropriations limits and total annual appropriations subject to the limit for counties. Table 6 of this publication contains this data.

The information provided in Table 6 has not been audited and is presented as submitted by the 57 counties of California, excluding the City and County of San Francisco.

Financial Section Notes

The City and County of San Francisco
The financial transactions of the City and County of San Francisco, by reason of its combined functions as both a city and a county, are included in the tables of the *Cities Annual Report* and reported in Appendix A of the *Counties Annual Report.*

San Francisco is included in the county totals of this publication only for area in square miles, the 2000 federal census, estimated population (see Table 1), assessed valuation (see Table 2), and property taxes (see Table 3). San Francisco is not included in Tables 4 through 6.

County Data Tables
Where dashes appear, the county had no data to report. A dash either represents a zero or means the item is not applicable to the county.

Table 6, Statement of Enterprise/Activity Revenues and Expenses
County enterprises/activities are reported on this statement. The county did not operate the enterprise/activity where there is no data reported. Airport, hospital, and refuse operations may be reported as non-enterprise activities and are included in the enterprise/activity totals of this publication. Refer to Appendix C for the definition of enterprise/activity.

This Page Intentionally Left Blank

Financial Section

This Page Intentionally Left Blank

Table 1. Counties Annual Report — Fiscal Year 2004-05
Summary of General County Statistics

Counties	2000 Federal Census	Estimated Population as of June 30, 2005 *	Class	Area in Square Miles **	Activity Enterprises Reported by Each County ***
Alameda	1,443,741	1,507,500	Chartered	825	
Alpine	1,208	1,262	General Law	727	A
Amador	35,100	37,574	General Law	601	A,R
Butte	203,171	214,119	Chartered	1,665	R,T
Calaveras	40,554	44,796	General Law	1,036	A,R,T
Colusa	18,804	20,880	General Law	1,156	A,R,T
Contra Costa	948,816	1,020,898	General Law	798	A,H,O
Del Norte	27,507	28,895	General Law	1,003	A,T
El Dorado	156,299	173,407	General Law	1,805	A,T
Fresno	799,407	883,537	Chartered	5,998	H,R
Glenn	26,453	28,197	General Law	1,319	A,H,R,T
Humboldt	126,518	131,334	General Law	3,600	A,R
Imperial	142,361	161,800	General Law	4,598	A,R,T
Inyo	17,945	18,592	General Law	10,097	A,R,T,O
Kern	661,645	753,070	General Law	8,170	A,H,R,T,O
Kings	129,461	144,732	General Law	1,436	
Lake	58,309	63,250	General Law	1,327	A,R
Lassen	33,828	35,455	General Law	4,690	A,T
Los Angeles	9,519,338	10,226,506	Chartered	4,079	A,H,T
Madera	123,109	141,007	General Law	2,147	R,O
Marin	247,289	252,485	General Law	588	A,O
Mariposa	17,130	17,991	General Law	1,461	A,R,T
Mendocino	86,265	89,974	General Law	3,510	A,R
Merced	210,554	240,162	General Law	2,008	A,H,R,T
Modoc	9,449	9,700	General Law	4,340	A,H,R
Mono	12,853	13,563	General Law	3,103	A,H,R,T
Monterey	401,762	425,102	General Law	3,324	H
Napa	124,279	133,294	General Law	797	A
Nevada	92,033	98,955	General Law	992	A,T,O
Orange	2,846,289	3,056,865	General Law	785	A,R
Placer	248,399	305,675	Chartered	1,507	A,R,T,O
Plumas	20,824	21,231	General Law	2,618	A,T,O
Riverside	1,545,387	1,877,000	General Law	7,243	A,H,R
Sacramento	1,223,499	1,369,855	Chartered	1,015	A,R,T,O
San Benito	53,234	57,602	General Law	1,397	R,T
San Bernardino	1,709,434	1,946,202	Chartered	20,164	A,H,R
San Diego	2,813,833	3,051,280	Chartered	4,281	A
San Francisco	776,733	799,263	Chartered	91	
San Joaquin	563,598	653,333	General Law	1,436	A,H,R
San Luis Obispo	246,681	260,727	General Law	3,326	A,H,T,O
San Mateo	707,161	723,453	Chartered	531	A,H,T,O
Santa Barbara	399,347	419,260	General Law	2,745	A,R,T
Santa Clara	1,682,585	1,759,585	Chartered	1,316	A,H
Santa Cruz	255,602	260,240	General Law	440	
Shasta	163,256	178,197	General Law	3,850	A,R,T
Sierra	3,555	3,538	General Law	959	A,R,T
Siskiyou	44,301	45,819	General Law	6,318	A,R,T
Solano	394,542	421,657	General Law	872	A,O
Sonoma	458,614	478,440	General Law	1,598	A,R,T,O
Stanislaus	446,997	504,482	General Law	1,521	H,R,T,O
Sutter	78,930	88,945	General Law	607	A
Tehama	56,039	60,019	Chartered	2,976	H,T
Trinity	13,022	13,749	General Law	3,223	A,H,R,T,O
Tulare	368,021	409,871	General Law	4,844	A,R,T
Tuolumne	54,501	58,504	General Law	2,293	A,H,T,O
Ventura	753,197	813,052	General Law	1,864	A,H,T,O
Yolo	168,660	187,743	General Law	1,034	A,R,O
Yuba	60,219	66,734	General Law	639	A
Totals	**33,871,648**	**36,810,358**		**158,693**	

* Department of Finance

** U.S. Department of Commerce

*** A = Airport, H = Hospital , R = Refuse, T = Transit and O = Other

Table 2. Counties Annual Report — Fiscal Year 2004-05
* Summary of Assessed Valuation for Counties, Applicable to Fiscal Year Ended 2005-06

Counties	Gross Total Locally Assessed Valuation	Exemptions	**Net Total Locally Assessed Valuation**	State Assessed Valuation	**Grand Total State and County Assessed Valuation**
Alameda	$ 167,006,444,470	$ 5,900,756,863	**$ 161,105,687,607**	$ 2,625,316,433	**$ 163,731,004,040**
Alpine	568,560,228	1,889,233	**566,670,995**	17,039,063	**583,710,058**
Amador	3,610,203,179	143,892,899	**3,466,310,280**	158,061,217	**3,624,371,497**
Butte	15,013,584,426	851,844,274	**14,161,740,152**	578,766,363	**14,740,506,515**
Calaveras	5,458,546,841	122,499,936	**5,336,046,905**	89,211,876	**5,425,258,781**
Colusa	2,004,646,336	49,243,032	**1,955,403,304**	154,691,191	**2,110,094,495**
Contra Costa	131,011,879,826	4,208,367,830	**126,803,511,996**	2,792,865,488	**129,596,377,484**
Del Norte	1,403,105,948	106,342,581	**1,296,763,367**	37,563,533	**1,334,326,900**
El Dorado	22,190,498,514	610,884,084	**21,579,614,430**	216,993,834	**21,796,608,264**
Fresno	48,040,044,875	2,256,225,687	**45,783,819,188**	2,282,849,495	**48,066,668,683**
Glenn	1,930,848,078	60,391,958	**1,870,456,120**	93,793,173	**1,964,249,293**
Humboldt	8,706,102,966	489,750,050	**8,216,352,916**	207,961,292	**8,424,314,208**
Imperial	7,899,872,318	310,026,249	**7,589,846,069**	242,062,610	**7,831,908,679**
Inyo	3,027,513,551	70,581,399	**2,956,932,152**	82,057,156	**3,038,989,308**
Kern	56,617,631,036	1,907,727,879	**54,709,903,157**	3,100,471,272	**57,810,374,429**
Kings	6,250,342,460	292,518,982	**5,957,823,478**	343,081,483	**6,300,904,961**
Lake	5,333,847,203	218,937,126	**5,114,910,077**	87,713,207	**5,202,623,284**
Lassen	1,722,147,482	92,244,732	**1,629,902,750**	154,072,320	**1,783,975,070**
Los Angeles	855,817,274,378	31,912,089,073	**823,905,185,305**	11,989,640,400	**835,894,825,705**
Madera	9,183,941,931	496,295,480	**8,687,646,451**	312,731,232	**9,000,377,683**
Marin	46,534,722,758	1,472,169,604	**45,062,553,154**	351,780,428	**45,414,333,582**
Mariposa	1,550,464,721	46,224,047	**1,504,240,674**	69,658,334	**1,573,899,008**
Mendocino	7,974,038,617	297,333,765	**7,676,704,852**	194,432,031	**7,871,136,883**
Merced	15,248,405,876	543,964,724	**14,704,441,152**	384,265,729	**15,088,706,881**
Modoc	770,933,902	27,587,491	**743,346,411**	156,044,520	**899,390,931**
Mono	3,829,753,631	34,016,386	**3,795,737,245**	64,781,839	**3,860,519,084**
Monterey	43,110,414,794	1,596,277,635	**41,514,137,159**	1,283,854,287	**42,797,991,446**
Napa	21,575,101,513	792,749,086	**20,782,352,427**	196,058,408	**20,978,410,835**
Nevada	13,108,569,307	407,585,998	**12,700,983,309**	235,640,398	**12,936,623,707**
Orange	344,689,119,711	9,045,436,546	**335,643,683,165**	4,116,987,127	**339,760,670,292**
Placer	46,415,854,516	1,508,440,582	**44,907,413,934**	779,949,652	**45,687,363,586**
Plumas	2,969,014,042	78,778,408	**2,890,235,634**	375,151,934	**3,265,387,568**
Riverside	167,604,287,876	4,993,449,819	**162,610,838,057**	2,712,360,580	**165,323,198,637**
Sacramento	109,328,224,993	4,899,340,996	**104,428,883,997**	1,614,759,081	**106,043,643,078**
San Benito	5,803,753,561	127,643,536	**5,676,110,025**	91,482,814	**5,767,592,839**
San Bernardino	129,766,378,385	5,035,935,884	**124,730,442,501**	4,405,803,696	**129,136,246,197**
San Diego	320,065,169,878	11,555,075,988	**308,510,093,890**	7,010,748,901	**315,520,842,791**
San Francisco	113,970,147,207	4,640,538,142	**109,329,609,065**	82,869,066	**109,412,478,131**
San Joaquin	50,715,004,238	2,073,990,959	**48,641,013,279**	1,381,142,547	**50,022,155,826**
San Luis Obispo	31,320,804,682	724,861,691	**30,595,942,991**	2,619,975,734	**33,215,918,725**
San Mateo	115,865,887,459	3,628,112,227	**112,237,775,232**	1,103,714,300	**113,341,489,532**
Santa Barbara	50,440,039,781	1,983,814,064	**48,456,225,717**	740,282,029	**49,196,507,746**
Santa Clara	250,647,593,493	12,459,253,566	**238,188,339,927**	3,402,839,867	**241,591,179,794**
Santa Cruz	28,996,866,472	920,387,838	**28,076,478,634**	261,375,995	**28,337,854,629**
Shasta	12,861,225,802	799,745,475	**12,061,480,327**	658,922,689	**12,720,403,016**
Sierra	452,389,812	11,028,280	**441,361,532**	40,429,195	**481,790,727**
Siskiyou	3,345,175,983	181,536,296	**3,163,639,687**	223,853,374	**3,387,493,061**
Solano	37,887,016,316	1,500,644,193	**36,386,372,123**	649,309,576	**37,035,681,699**
Sonoma	57,622,836,618	1,799,537,251	**55,823,299,367**	650,906,293	**56,474,205,660**
Stanislaus	34,332,284,084	1,452,226,441	**32,880,057,643**	350,786,153	**33,230,843,796**
Sutter	6,609,519,654	270,308,360	**6,339,211,294**	422,075,969	**6,761,287,263**
Tehama	3,821,977,404	178,480,361	**3,643,497,043**	179,580,894	**3,823,077,937**
Trinity	914,092,923	32,576,141	**881,516,782**	24,257,315	**905,774,097**
Tulare	20,787,603,215	747,204,555	**20,040,398,660**	515,866,283	**20,556,264,943**
Tuolumne	5,385,653,797	238,449,355	**5,147,204,442**	100,534,183	**5,247,738,625**
Ventura	87,474,096,408	2,717,190,610	**84,756,905,798**	1,331,586,864	**86,088,492,662**
Yolo	16,465,503,621	750,417,759	**15,715,085,862**	399,891,883	**16,114,977,745**
Yuba	3,979,640,920	251,972,213	**3,727,668,707**	219,363,911	**3,947,032,618**
Totals	**$ 3,567,036,604,016**	**$ 129,926,795,619**	**$ 3,437,109,808,397**	**$ 64,970,266,517**	**$ 3,502,080,074,914**

* For Details of Assessed Valuation, See Controller's Annual Report of Assessed Valuations for Fiscal Year 2005-06

Table 3. Counties Annual Report — Fiscal Year 2004-05
Summary of Property Taxes Allocated and Voter Approved Taxes Levied, Applicable to the Fiscal Year Ended 2005-06

Counties	Secured and Unsecured	Less Than County Wide	Homeowners	Voter Approved	Voter Approved Homeowners	Unitary and Non-Unitary	**Total Taxes Allocated and Levied**	2004-05 PropertyTax Delinquency Rate*
Alameda	$ 229,065,314	$ 12,633,834	$ 3,173,665	$ —	$ —	$ —	**$ 244,872,813**	1.900
Alpine	3,591,756	—	7,905	—	—	—	**3,599,661**	3.000
Amador	11,703,316	—	197,132	—	—	—	**11,900,448**	5.033
Butte	10,326,892	8,161,386	272,619	—	—	—	**18,760,897**	2.160
Calaveras	8,694,137	946,718	141,310	—	—	—	**9,782,165**	2.500
Colusa	5,397,680	—	63,826	—	—	—	**5,461,506**	6.670
Contra Costa	151,354,931	16,980,592	2,325,182	—	—	—	**170,660,705**	1.680
Del Norte	2,445,498	—	62,999	29,583	819	1,309	**2,540,208**	2.445
El Dorado	44,985,068	4,075,979	639,410	—	—	—	**49,700,457**	2.279
Fresno	64,425,049	6,654,866	1,236,348	—	—	—	**72,316,263**	2.223
Glenn	4,113,999	—	69,626	—	—	—	**4,183,625**	1.700
Humboldt	11,751,300	3,421,808	378,916	—	—	—	**15,552,024**	2.108
Imperial	8,446,734	2,897,871	195,067	—	—	—	**11,539,672**	8.148
Inyo	8,973,019	—	81,930	—	—	—	**9,054,949**	2.100
Kern	110,497,843	48,133,658	1,963,573	—	—	—	**160,595,074**	2.700
Kings	10,366,003	4,928,969	288,905	—	—	—	**15,583,877**	3.970
Lake	11,867,196	—	212,371	—	—	—	**12,079,567**	5.150
Lassen	3,526,215	—	80,990	—	—	—	**3,607,205**	2.400
Los Angeles	1,869,038,680	52,642,511	21,250,670	5,845,129	62,026	2,139,719	**1,950,978,735**	2.350
Madera	12,703,847	133,322	219,533	—	—	—	**13,056,702**	8.400
Marin	74,474,913	8,348,596	731,022	—	—	—	**83,554,531**	1.130
Mariposa	4,035,850	—	75,145	—	—	—	**4,110,995**	2.766
Mendocino	21,400,296	—	322,925	—	—	—	**21,723,221**	2.434
Merced	22,032,739	10,717,989	529,116	—	—	—	**33,279,844**	4.176
Modoc	2,370,617	—	42,876	—	—	—	**2,413,493**	4.140
Mono	11,559,187	—	44,484	—	—	—	**11,603,671**	3.000
Monterey	65,522,332	5,092,034	435,488	—	—	—	**71,049,854**	1.750
Napa	35,768,824	6,127,444	329,116	—	—	—	**42,225,384**	1.500
Nevada	17,836,690	—	248,462	—	—	—	**18,085,152**	1.870
Orange	190,126,357	30,487,426	2,327,528	—	—	—	**222,941,311**	1.132
Placer	79,851,112	4,079,132	959,144	—	—	—	**84,889,388**	1.180
Plumas	6,736,317	—	75,137	—	—	—	**6,811,454**	2.030
Riverside	147,504,673	46,929,288	3,425,715	—	—	—	**197,859,676**	2.500
Sacramento	165,928,640	16,999,298	3,126,282	—	—	—	**186,054,220**	1.500
San Benito	6,627,392	1,982,280	105,306	—	—	—	**8,714,978**	3.000
San Bernardino	129,160,803	8,726,521	2,309,949	—	—	—	**140,197,273**	4.735
San Diego	385,669,904	23,063,813	5,151,177	—	—	—	**413,884,894**	1.600
San Francisco	676,933,654	—	4,173,188	123,233,737	774,989	2,318,885	**807,434,453**	5.800
San Joaquin	94,454,969	9,386,696	1,427,953	—	—	—	**105,269,618**	2.657
San Luis Obispo	72,961,287	5,629,745	828,962	679,025	7,371	23,782	**80,130,172**	1.290
San Mateo	147,077,542	16,869,159	1,478,347	—	—	—	**165,425,048**	1.650
Santa Barbara	92,541,921	—	895,904	—	—	—	**93,437,825**	1.200
Santa Clara	295,172,567	15,773,961	3,086,861	86,869,113	773,013	5,089,588	**406,765,103**	1.712
Santa Cruz	30,236,892	4,510,188	352,471	—	—	—	**35,099,551**	2.400
Shasta	17,615,611	—	363,199	—	—	—	**17,978,810**	3.423
Sierra	2,516,413	—	32,929	—	—	—	**2,549,342**	1.500
Siskiyou	7,224,756	129,324	162,653	—	—	—	**7,516,733**	2.840
Solano	56,144,216	6,252,398	1,146,756	—	—	—	**63,543,370**	1.960
Sonoma	122,011,709	—	1,441,454	—	—	—	**123,453,163**	1.700
Stanislaus	35,819,245	928,942	630,825	—	—	—	**37,379,012**	2.380
Sutter	10,926,274	292,443	174,883	—	—	—	**11,393,600**	1.800
Tehama	6,768,130	2,216,069	224,643	—	—	—	**9,208,842**	2.799
Trinity	2,633,306	—	58,618	—	—	—	**2,691,924**	3.545
Tulare	31,492,416	7,907,195	667,335	—	—	—	**40,066,946**	2.712
Tuolumne	13,023,759	1,833,549	272,495	—	—	—	**15,129,803**	5.250
Ventura	140,057,751	7,299,684	1,694,390	—	—	—	**149,051,825**	1.370
Yolo	11,539,028	2,223,698	208,550	—	—	—	**13,971,276**	0.610
Yuba	8,240,914	—	142,884	167,061	—	285	**8,551,144**	2.890
Totals	**$ 5,825,273,483**	**$ 405,418,386**	**$ 72,566,149**	**$ 216,823,648**	**$ 1,618,218**	**$ 9,573,568**	**$ 6,531,273,452**	

* Percentage is Computed on Basis of all Taxes Extended on Assessment Roll of County

Table 4. Counties Annual Report — Fiscal Year 2004-05
Summary of General County Financing Sources

Counties	----------Taxes---------- Property	Other	Special Benefit Assessments	Licenses Permits and Franchises	Fines Forfeitures and Penalties	From Use of Money and Property	--- From Other Governmental Agencies--- State
Alameda	$ 345,526,482	$ 51,762,454	$ —	$ 5,788,644	$ 18,920,982	$ 23,363,643	$ 694,137,166
Alpine	3,500,920	847,630	—	295,683	171,770	398,793	2,731,925
Amador	13,301,881	3,398,280	—	1,090,117	672,576	812,462	19,342,146
Butte	32,149,480	8,236,185	—	4,584,083	4,569,153	2,277,434	126,921,712
Calaveras	12,454,104	3,871,719	—	6,097,459	1,093,963	647,491	19,047,197
Colusa	6,505,445	1,270,243	—	1,250,832	1,624,102	325,394	16,212,320
Contra Costa	223,846,891	27,024,899	—	29,734,250	21,070,929	10,029,267	347,831,289
Del Norte	4,634,593	1,534,649	—	1,063,244	1,152,177	390,944	24,585,269
El Dorado	57,477,928	40,701,720	—	10,462,680	3,872,505	3,271,217	62,733,212
Fresno	126,542,855	41,072,186	—	8,728,539	11,340,177	10,247,096	466,841,323
Glenn	5,870,490	1,395,366	—	1,077,062	1,490,913	511,787	22,220,359
Humboldt	24,822,325	7,576,466	—	2,668,036	2,499,320	495,166	86,602,335
Imperial	22,221,845	2,904,551	—	3,060,651	5,553,662	2,038,735	101,609,881
Inyo	9,587,261	2,536,085	—	366,369	1,837,061	653,948	15,942,938
Kern	188,150,791	35,905,203	—	15,084,018	24,476,626	11,431,668	360,826,838
Kings	25,978,645	4,566,580	—	1,393,809	1,081,288	1,798,026	62,778,026
Lake	17,445,316	4,303,041	—	2,658,971	1,284,602	694,985	38,173,459
Lassen	5,603,001	1,345,570	—	735,714	1,365,794	1,017,690	22,902,593
Los Angeles	2,673,298,550	452,720,261	7,080,010	49,967,094	295,260,544	168,855,163	4,588,476,295
Madera	20,756,271	10,005,082	—	3,808,983	3,474,235	1,243,928	56,236,756
Marin	129,180,116	9,399,759	1,691,234	8,864,791	8,406,652	4,602,167	108,787,799
Mariposa	4,932,856	10,346,874	—	847,345	709,608	234,362	13,514,203
Mendocino	29,823,454	9,444,177	—	3,007,281	2,950,194	1,202,307	57,885,336
Merced	46,450,675	9,284,761	—	5,023,207	5,104,934	5,009,612	116,675,687
Modoc	3,016,354	381,251	322,488	827,470	250,753	153,505	11,180,524
Mono	11,834,361	2,896,777	—	360,394	678,690	463,228	11,655,759
Monterey	93,178,864	30,228,656	—	18,626,195	9,719,925	7,307,437	186,194,895
Napa	48,496,682	13,034,794	—	7,576,181	3,712,633	1,840,289	61,038,315
Nevada	24,393,342	7,065,150	—	2,845,984	2,380,391	746,041	34,701,002
Orange	346,726,572	75,039,259	129,155	19,620,325	99,882,595	74,142,246	989,116,761
Placer	101,755,037	38,618,150	52,273	11,492,123	9,567,736	6,759,988	112,837,917
Plumas	8,162,366	3,877,920	9,850	2,137,276	974,178	1,015,383	19,013,927
Riverside	299,080,367	77,983,723	—	22,343,114	58,926,465	35,769,624	626,966,534
Sacramento	280,905,799	148,620,632	586,643	39,124,653	29,122,069	34,199,263	709,533,193
San Benito	9,567,822	1,989,071	369,758	1,046,697	697,231	808,839	25,208,986
San Bernardino	277,301,705	46,538,738	2,951,472	20,918,451	38,876,180	18,736,317	811,286,387
San Diego	623,234,701	61,138,902	—	38,406,141	54,111,716	44,114,170	1,234,812,558
San Francisco	—	—	—	—	—	—	—
San Joaquin	142,434,936	37,152,539	—	7,436,302	12,576,168	3,089,930	265,617,014
San Luis Obispo	93,205,394	17,511,649	—	7,645,171	6,880,219	3,823,625	94,360,098
San Mateo	203,211,169	25,542,401	—	13,804,608	9,500,005	21,591,781	290,724,820
Santa Barbara	117,126,172	27,553,768	—	14,585,170	9,828,324	8,148,803	147,554,491
Santa Clara	493,728,373	173,080,041	5,510,470	21,963,631	51,849,732	20,914,534	664,022,690
Santa Cruz	57,056,938	14,290,124	—	10,139,999	9,258,103	3,594,320	110,421,885
Shasta	27,936,230	6,833,313	100,260	4,153,409	4,905,246	2,466,345	105,227,023
Sierra	2,720,277	482,743	—	124,053	235,460	165,756	5,528,875
Siskiyou	11,263,315	2,056,997	—	1,411,668	2,918,486	948,914	37,745,346
Solano	93,277,574	12,145,310	—	19,757,216	12,918,015	7,005,006	180,086,442
Sonoma	140,357,564	27,033,769	—	16,254,507	10,926,799	13,523,038	246,872,171
Stanislaus	67,397,854	58,931,455	—	5,231,004	8,247,853	13,849,245	229,280,127
Sutter	15,957,170	7,184,772	—	3,286,569	2,466,804	1,476,732	45,807,945
Tehama	12,636,244	3,004,902	—	2,487,590	2,430,903	986,080	34,004,502
Trinity	3,591,527	1,481,157	—	548,701	325,969	462,635	15,094,336
Tulare	63,317,350	13,232,745	—	8,684,881	7,147,899	3,025,502	201,687,566
Tuolumne	18,723,718	6,661,646	188,497	2,505,930	2,050,303	690,648	25,310,801
Ventura	195,345,437	17,615,106	—	15,678,760	15,789,883	5,428,107	229,979,301
Yolo	28,305,526	5,200,511	679,182	9,022,321	4,210,923	3,788,458	83,708,039
Yuba	11,049,536	5,536,020	—	3,040,780	1,241,771	848,310	36,882,600
Totals	**$ 7,956,358,451**	**$ 1,711,397,732**	**$ 19,671,292**	**$ 520,746,136**	**$ 904,593,194**	**$ 593,437,384**	**$ 15,316,478,894**

* San Francisco data is located in Appendix A

Table 4. Counties Annual Report — Fiscal Year 2004-05 --- (continued)
Summary of General County Financing Sources

Counties	-- From Other Governmental Agencies- - (continued) Federal	Other	Charges for Current Services	Miscellaneous Revenue	Other Financing Sources	Transfers In	Total Financing Sources and Transfers In
Alameda	$ 261,010,971	$ 32,419,366	$ 245,509,690	$ 34,847,051	$ 163,859,535	$ 27,713,140	**$ 1,904,859,124**
Alpine	1,941,001	36,000	741,923	125,327	—	1,086,374	**11,877,346**
Amador	3,502,706	132,846	4,350,151	788,017	—	—	**47,391,182**
Butte	78,867,555	7,087,558	15,291,326	5,534,565	29,970,527	2,569,656	**318,059,234**
Calaveras	8,390,962	—	3,833,737	1,610,124	332	3,919,795	**60,966,883**
Colusa	3,268,686	21,183	2,280,932	812,969	—	25,694	**33,597,800**
Contra Costa	235,505,228	34,307,239	232,083,489	28,300,373	1,186,028	—	**1,190,919,882**
Del Norte	11,957,769	294,932	3,888,586	506,829	—	190,395	**50,199,387**
El Dorado	31,364,161	1,830,637	22,469,800	3,415,793	2,922,430	1,166,536	**241,688,619**
Fresno	231,091,825	3,597,909	107,557,854	12,297,549	5,284,307	6,129,540	**1,030,731,160**
Glenn	16,359,817	488,467	3,682,676	533,405	2,750,651	167,341	**56,548,334**
Humboldt	47,319,682	—	13,200,349	3,721,786	2,927,537	917,766	**192,750,768**
Imperial	47,226,123	645,226	17,445,432	4,814,384	10,848	1,338,526	**208,869,864**
Inyo	6,503,631	3,798,180	4,393,277	153,044	30,631	1,290,915	**47,093,340**
Kern	228,529,436	2,972,497	109,463,214	11,547,827	1,447,405	—	**989,835,523**
Kings	33,056,031	3,103,570	9,104,880	20,918,005	13,876,052	—	**177,654,912**
Lake	16,318,314	288,765	9,370,381	2,413,208	424,820	2,555,132	**95,930,994**
Lassen	10,027,995	241,231	6,663,128	1,437,526	—	628,726	**51,968,968**
Los Angeles	2,666,161,128	115,441,884	1,403,511,626	211,145,957	5,365,001	226,909,450	**12,864,192,963**
Madera	33,192,640	2,009,163	10,263,794	786,474	10,562	392,483	**142,180,371**
Marin	45,027,838	1,476,142	39,153,750	8,031,422	—	—	**364,621,670**
Mariposa	6,243,913	—	3,344,410	625,011	2,337,801	—	**43,136,383**
Mendocino	34,362,089	87,500	11,998,531	1,258,779	57,520	—	**152,077,168**
Merced	81,349,878	425,332	24,524,432	4,170,166	373,725	116,900	**298,509,309**
Modoc	5,376,527	1,545,911	976,615	89,114	81,643	—	**24,202,155**
Mono	2,640,273	798,031	3,692,168	151,525	—	595	**35,171,801**
Monterey	78,827,049	3,102,611	63,040,846	13,671,940	104,336	40,593,352	**544,596,106**
Napa	12,697,195	2,918,045	20,079,129	2,871,297	9,891,039	899,390	**185,054,989**
Nevada	18,945,524	87,497	11,748,660	1,403,757	44,631	—	**104,361,979**
Orange	413,452,974	39,859,161	342,178,700	250,543,473	2,639,104	15,750,409	**2,669,080,734**
Placer	48,396,219	4,984,034	43,055,201	2,859,778	1,093,231	3,386,501	**384,858,188**
Plumas	8,550,361	—	4,025,547	775,817	—	261,621	**48,804,246**
Riverside	440,502,723	95,701,437	369,053,436	74,833,732	404,958,238	125,071,038	**2,631,190,431**
Sacramento	511,070,123	20,029,643	181,373,624	15,351,407	428,110,113	—	**2,398,027,162**
San Benito	10,846,601	—	4,590,589	750,037	3,099	—	**55,878,730**
San Bernardino	512,941,514	—	349,941,967	52,844,886	3,274,918	—	**2,135,612,535**
San Diego	638,922,805	37,897,256	306,295,372	26,766,915	18,753,243	839,098	**3,085,292,877**
San Francisco	—	—	—	—	—	—	**—**
San Joaquin	171,681,524	5,142,327	75,060,188	10,668,986	—	—	**730,859,914**
San Luis Obispo	57,545,418	2,320,751	36,527,766	9,560,180	710,892	103,130	**330,194,293**
San Mateo	105,380,232	9,528,826	116,647,634	25,137,070	2,897	10,589,412	**831,660,855**
Santa Barbara	98,783,501	22,996,086	123,730,661	10,306,572	20,170,809	278,906	**601,063,263**
Santa Clara	365,231,308	23,810,155	194,113,938	26,957,626	92,962,005	165,926,724	**2,300,071,227**
Santa Cruz	66,434,004	2,651,411	40,907,264	15,334,616	—	—	**330,088,664**
Shasta	53,811,447	3,003,920	17,799,838	3,027,744	129,406	281,271	**229,675,452**
Sierra	2,380,427	—	869,165	169,663	—	—	**12,676,419**
Siskiyou	23,189,814	154,022	4,755,112	970,936	—	206,347	**85,620,957**
Solano	101,320,312	25,391,759	67,251,906	2,459,405	250,145	—	**521,863,090**
Sonoma	53,351,606	14,489,529	56,098,276	32,963,169	—	2,573	**611,873,001**
Stanislaus	127,183,007	3,935,542	67,656,760	7,536,171	697	8,684,237	**597,933,952**
Sutter	23,878,417	1,399,890	6,814,453	2,153,839	40,654	—	**110,467,245**
Tehama	22,009,449	502,449	7,137,186	1,128,619	20,915	4,270	**86,353,109**
Trinity	11,192,585	95,745	2,481,348	792,190	4,574,164	112,841	**40,753,198**
Tulare	139,201,726	7,226,994	55,253,180	18,034,779	1,169,624	1,666,048	**519,648,294**
Tuolumne	13,697,621	988,195	11,957,650	781,446	207,419	—	**83,763,874**
Ventura	122,003,113	17,363,178	129,222,574	21,910,061	3,826,155	21,640,192	**795,801,867**
Yolo	44,025,762	7,115,569	14,337,226	6,260,970	67,359	2,237,690	**208,959,536**
Yuba	24,728,708	2,104,462	10,700,522	3,368,807	6,460	3,331,600	**102,839,576**
Totals	**$ 8,468,779,248**	**$ 567,850,063**	**$ 5,043,501,869**	**$ 1,002,232,118**	**$ 1,225,928,908**	**$ 678,985,614**	**$ 44,009,960,903**

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2004-05
Summary of County Expenditures by Function and Activity

Counties	General Function: Legislative and Administrative	Finance	Counsel	Personnel	Elections	Communications	Property Management
Alameda	$ 8,275,620	$ 44,999,334	$ 3,191,258	$ 9,640,947	$ 6,380,484	$ 6,461	$ 19,563,911
Alpine	635,827	783,621	170,149	—	10,211	30,450	325,220
Amador	868,461	1,728,934	602,308	43,269	262,920	—	374,118
Butte	2,831,292	7,458,528	1,724,005	1,148,290	1,126,818	—	7,530
Calaveras	1,077,456	2,799,971	482,759	—	243,685	33,254	417,463
Colusa	604,165	1,304,651	233,371	4,380	170,596	—	738,267
Contra Costa	9,267,303	28,010,838	3,551,884	6,412,851	5,998,526	1,387,345	18,272,326
Del Norte	691,648	1,434,614	282,971	300,220	114,478	—	736,507
El Dorado	2,199,746	8,291,161	2,631,931	948,738	1,201,440	2,404,214	3,220,068
Fresno	5,398,728	17,505,468	2,606,865	1,712,612	3,474,678	—	17,424,569
Glenn	789,010	1,471,509	122,147	17,308	152,788	—	—
Humboldt	1,137,381	3,756,708	1,581,883	444,655	664,261	131,024	2,647,239
Imperial	3,299,103	4,636,642	1,796,006	744,850	466,259	—	5,825,221
Inyo	1,350,903	1,727,791	489,788	248,591	159,196	—	1,088,562
Kern	9,957,299	14,642,580	2,903,212	1,839,643	2,111,124	1,120,420	17,811,648
Kings	1,037,452	3,654,868	674,376	729,339	571,662	1,051,967	1,908,607
Lake	829,921	2,548,336	558,698	294,861	314,837	6,202	1,079,642
Lassen	655,998	1,608,492	310,679	223,246	211,460	541,216	905,121
Los Angeles	82,906,845	203,409,390	14,183,658	15,665,326	35,273,596	879,863	71,334,403
Madera	1,406,202	4,130,967	874,785	562,540	482,209	—	4,776,500
Marin	3,921,527	10,883,425	3,204,289	3,232,739	2,081,922	6,249,500	4,197,398
Mariposa	922,320	1,725,257	218,991	118,236	141,196	—	1,449,342
Mendocino	1,209,509	2,951,016	527,013	645,053	357,050	—	2,384,521
Merced	2,192,400	8,148,143	1,035,848	1,101,531	631,920	—	1,910,327
Modoc	583,870	1,074,210	79,194	27,484	135,816	—	453,738
Mono	1,153,883	1,927,475	411,800	—	85,621	172,371	693,972
Monterey	5,680,893	17,780,372	3,476,597	1,456,425	2,492,075	8,668,307	7,520,854
Napa	2,376,949	5,413,287	2,372,341	1,237,780	1,035,841	722,928	3,820,040
Nevada	1,056,712	2,659,188	253,820	43,371	928,783	—	494,259
Orange	25,141,428	94,314,393	7,136,117	3,778,471	14,303,061	—	18,006,678
Placer	7,950,269	14,815,728	2,273,804	4,647,518	2,561,906	—	5,748,525
Plumas	1,526,307	2,121,406	308,171	322,146	226,401	—	1,020,593
Riverside	11,479,703	36,761,664	4,417,859	7,143,640	6,923,272	—	40,136,718
Sacramento	5,844,145	32,946,376	4,165,668	15,042,051	14,756,977	—	16,248
San Benito	1,060,923	2,413,037	912,727	358,945	626,671	1,177,271	1,496,010
San Bernardino	9,620,069	55,638,302	7,825,477	11,264,253	5,452,227	—	27,115,890
San Diego	32,169,128	74,693,576	18,626,190	13,868,282	12,323,731	98,011,236	42,827,404
San Francisco	—	—	—	—	—	—	—
San Joaquin	5,503,687	14,887,532	624,179	1,715,803	2,690,791	—	17,367,298
San Luis Obispo	3,007,161	12,119,858	3,132,302	1,651,548	1,124,257	781,728	8,038,403
San Mateo	5,912,363	21,838,738	4,858,738	5,931,100	4,250,304	6,994,249	5,565,219
Santa Barbara	5,620,646	17,561,630	5,385,375	3,261,171	2,747,867	314,870	6,698,408
Santa Clara	14,914,260	51,134,466	6,157,613	11,327,261	17,887,622	9,411,863	29,933,685
Santa Cruz	3,614,204	7,221,095	1,674,247	1,308,144	1,801,768	2,120,199	59,967
Shasta	773,950	5,201,105	19,333	28,920	1,043,212	—	—
Sierra	337,546	1,023,239	236,811	—	15,176	168,084	162,018
Siskiyou	1,011,239	3,434,720	808,596	—	247,727	—	583,066
Solano	5,651,165	9,385,627	2,383,583	1,394,602	3,763,465	—	209,218
Sonoma	4,976,548	22,986,153	4,071,378	4,073,947	3,190,293	2,208,582	14,028,850
Stanislaus	6,035,997	11,684,752	1,807,525	—	2,388,424	—	5,789,267
Sutter	1,443,291	3,748,860	907,965	616,482	519,638	2,185,193	2,618,425
Tehama	527,373	2,353,886	324,894	251,961	267,820	—	1,038,254
Trinity	456,197	1,447,282	144,163	58,726	142,527	—	944,862
Tulare	1,453,817	8,352,002	1,338,896	233,766	1,176,040	691,100	2,012,466
Tuolumne	1,341,872	3,072,228	779,012	624,033	345,599	920,647	2,779,756
Ventura	8,449,711	26,065,233	3,836,546	3,119,231	2,754,559	—	5,773,316
Yolo	2,130,277	4,657,405	717,935	2,186,357	1,216,252	894,619	3,564,288
Yuba	4,682,725	2,035,396	411,791	318,962	287,072	—	893,719
Totals	**$ 326,954,424**	**$ 952,382,465**	**$ 135,839,521**	**$ 143,371,605**	**$ 172,316,111**	**$ 149,285,163**	**$ 435,809,924**

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2004-05 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	General Function--(continued)				Public Protection Function		
	Plant Acquisition	Promotion	Other General	**Total**	Judicial	Police Protection	Detention and Correction
Alameda	$ 72,278,216	$ 1,017,567	$ 5,714,710	**$ 171,068,508**	$ 160,851,527	$ 76,907,655	$ 174,806,857
Alpine	41,170	65,690	595,057	**2,657,395**	578,108	1,546,810	445,625
Amador	4,813,627	21,207	1,294,329	**10,009,173**	4,052,693	7,094,286	4,432,088
Butte	5,708,716	—	721,623	**20,726,802**	22,907,895	12,574,972	22,975,556
Calaveras	2,153,401	123,067	3,842,301	**11,173,357**	1,980,129	6,683,908	2,650,197
Colusa	—	—	56,946	**3,112,376**	2,440,734	3,607,734	3,185,586
Contra Costa	21,872,912	52,935	15,699,371	**110,526,291**	91,744,390	80,603,616	106,212,946
Del Norte	398,137	42,942	1,410,044	**5,411,561**	3,957,360	2,741,249	5,164,537
El Dorado	6,832,966	241,107	5,955,820	**33,927,191**	17,537,350	23,279,478	19,956,707
Fresno	2,751,154	478,008	5,261,099	**56,613,181**	75,273,995	70,418,614	88,053,939
Glenn	2,307,992	6,411	177,186	**5,044,351**	2,902,469	4,133,211	4,528,830
Humboldt	3,939,953	80,535	306,152	**14,689,791**	12,645,670	9,852,412	15,409,953
Imperial	1,583,502	—	355,428	**18,707,011**	10,931,293	12,316,559	15,937,667
Inyo	124,177	388,194	2,124,127	**7,701,329**	3,690,663	4,101,268	5,037,406
Kern	9,456,474	458,943	8,335,638	**68,636,981**	81,090,303	60,561,903	88,355,038
Kings	20,436,289	69,888	715,097	**30,849,545**	11,687,627	9,598,313	15,967,029
Lake	657,996	2,079,308	2,487,423	**10,857,224**	6,555,778	8,322,863	9,778,518
Lassen	178,778	644,509	1,306,758	**6,586,257**	2,868,127	3,443,077	7,026,667
Los Angeles	141,312,226	—	197,177,370	**762,142,677**	1,145,555,943	1,089,177,409	968,789,238
Madera	1,671,259	210,000	2,697,041	**16,811,503**	8,134,284	8,572,126	15,877,372
Marin	4,445,311	30,000	24,833,296	**63,079,407**	31,444,116	18,675,408	25,041,536
Mariposa	3,773,302	334,885	1,083,669	**9,767,198**	2,172,422	3,718,021	2,703,802
Mendocino	551,671	409,706	3,909,650	**12,945,189**	11,529,310	8,975,028	11,286,077
Merced	2,344,490	2,787,845	6,434,392	**26,586,896**	22,086,287	11,798,901	24,614,149
Modoc	—	—	495,128	**2,849,440**	1,508,468	1,468,041	1,088,149
Mono	1,591,191	268,767	3,209,701	**9,514,781**	2,379,085	3,982,726	1,951,665
Monterey	28,796,887	1,172,580	4,959,685	**82,004,675**	37,801,208	31,253,586	52,255,301
Napa	14,583,349	—	12,326,507	**43,889,022**	14,352,028	15,474,950	16,785,544
Nevada	954,937	372,388	1,185,625	**7,949,083**	10,329,070	10,714,311	13,519,302
Orange	46,489,504	39,190	217,072,980	**426,281,822**	287,122,488	264,848,785	240,098,263
Placer	34,721,914	2,823,165	11,400,694	**86,943,523**	26,584,454	36,880,423	33,189,662
Plumas	6,946,971	916,535	623,525	**14,012,055**	2,609,860	5,899,625	2,666,569
Riverside	3,642,415	18,785,964	9,807,027	**139,098,262**	188,563,899	236,474,284	158,949,936
Sacramento	28,058,021	12,649,362	5,126,577	**118,605,425**	155,479,227	192,189,733	162,292,504
San Benito	—	—	—	**8,045,584**	4,014,225	4,081,126	6,232,989
San Bernardino	17,578,714	—	11,175,876	**145,670,808**	148,822,187	201,110,796	168,768,191
San Diego	36,678,069	2,293,820	—	**331,491,436**	333,971,569	209,139,098	296,025,211
San Francisco	—	—	—	**—**	—	—	—
San Joaquin	—	134,737	213,887	**43,137,914**	67,899,091	40,811,791	71,254,584
San Luis Obispo	15,956,392	—	7,958,871	**53,770,520**	23,450,102	22,537,650	20,291,090
San Mateo	6,126,812	—	18,389,329	**79,866,852**	70,379,146	59,882,313	90,880,233
Santa Barbara	23,541,855	—	10,971,558	**76,103,380**	54,600,099	48,625,885	53,679,671
Santa Clara	40,100,600	—	12,045,447	**192,912,817**	210,685,857	91,705,098	228,967,621
Santa Cruz	4,657,553	—	4,006,860	**26,464,037**	25,241,273	20,755,329	32,192,924
Shasta	14,320,737	762,262	1,898,905	**24,048,424**	20,924,752	16,979,868	20,070,986
Sierra	—	38,952	112,870	**2,094,696**	395,927	1,911,210	479,849
Siskiyou	4,538,929	136,080	2,103,695	**12,864,052**	7,234,209	8,927,350	6,608,259
Solano	25,323,203	232,952	14,160,036	**62,503,851**	52,694,224	47,758,693	33,977,189
Sonoma	36,322,988	3,201,590	16,198,303	**111,258,632**	53,420,323	49,278,344	80,708,698
Stanislaus	26,751,909	543,759	13,358,160	**68,359,793**	47,878,223	36,490,435	45,277,117
Sutter	1,281,787	—	4,884,579	**18,206,220**	7,755,349	6,470,590	8,907,446
Tehama	1,424,326	35,078	412,418	**6,636,010**	4,903,285	5,903,546	7,457,875
Trinity	164	165,000	1,294,113	**4,653,034**	2,501,579	2,273,188	3,201,868
Tulare	—	—	(79,075)	**15,179,012**	44,456,189	30,816,113	45,657,245
Tuolumne	1,598,465	432,109	3,415,041	**15,308,762**	5,077,902	8,601,346	5,748,501
Ventura	3,035,382	—	3,045,522	**56,079,500**	87,486,904	104,381,340	116,254,153
Yolo	1,332,913	—	2,875,694	**19,575,740**	22,734,912	7,395,392	24,953,427
Yuba	421,820	221,332	—	**9,272,817**	6,871,938	7,811,098	12,845,626
Totals	**$ 736,411,526**	**$ 54,768,369**	**$ 687,144,065**	**$ 3,794,283,173**	**$ 3,764,747,525**	**$ 3,371,538,884**	**$ 3,701,474,968**

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2004-05 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	Public Protection Function--(continued)					Public Ways and Facilities Function	
	Fire Protection	Flood Control and Soil and Water Conservation	Protective Inspection	Other Protection	**Total**	Roads	Transportation Terminals
Alameda	$ —	$ —	$ 4,601,384	$ 60,950,807	**$ 478,118,230**	$ 28,055,961	$ —
Alpine	330,793	—	280,224	621,798	**3,803,358**	2,147,876	—
Amador	434,677	—	1,298,244	3,659,457	**20,971,445**	5,214,145	—
Butte	13,700,003	857,039	1,651,455	7,783,498	**82,450,418**	10,418,440	—
Calaveras	447,111	—	2,659,404	1,923,586	**16,344,335**	6,118,635	—
Colusa	—	3,440	1,008,809	1,227,490	**11,473,793**	3,787,383	64,751
Contra Costa	—	582,101	16,288,497	29,691,183	**325,122,733**	85,108,001	—
Del Norte	—	—	520,535	1,517,790	**13,901,471**	5,145,888	—
El Dorado	—	5,548,586	6,612,688	9,187,014	**82,121,823**	34,169,181	—
Fresno	—	—	7,849,118	20,721,216	**262,316,882**	34,576,835	—
Glenn	—	14,906	2,160,205	1,575,807	**15,315,428**	2,510,532	—
Humboldt	—	48,314	1,520,917	6,725,844	**46,203,110**	12,168,173	—
Imperial	3,323,134	—	3,371,513	8,030,959	**53,911,125**	7,356,970	—
Inyo	—	—	510,043	5,042,915	**18,382,295**	3,593,439	233,431
Kern	79,864,048	—	9,915,553	9,599,797	**329,386,642**	27,309,712	—
Kings	6,422,554	—	2,220,241	1,476,711	**47,372,475**	4,887,106	—
Lake	—	—	2,066,624	2,307,679	**29,031,462**	4,595,168	—
Lassen	—	—	714,455	2,743,330	**16,795,656**	4,058,932	—
Los Angeles	19,432,166	—	23,703,709	179,342,981	**3,426,001,446**	205,210,513	—
Madera	4,500,542	212,874	2,124,868	2,973,433	**42,395,499**	9,631,421	—
Marin	13,951,042	—	3,194,914	13,460,539	**105,767,555**	5,886,052	—
Mariposa	996,808	—	930,343	2,501,389	**13,022,785**	4,044,293	—
Mendocino	—	348,337	1,822,293	4,485,473	**38,446,518**	10,595,869	—
Merced	9,797,870	152,744	3,942,505	6,557,972	**78,950,428**	11,623,561	—
Modoc	—	—	607,496	879,310	**5,551,464**	5,254,207	—
Mono	—	—	496,568	2,554,586	**11,364,630**	4,091,065	—
Monterey	—	644,693	11,087,535	17,771,011	**150,813,334**	16,014,513	—
Napa	8,102,913	—	4,122,905	9,757,868	**68,596,208**	7,914,259	—
Nevada	—	—	2,501,604	5,296,913	**42,361,200**	6,853,724	—
Orange	—	—	11,548,105	78,371,979	**881,989,620**	36,010,886	—
Placer	3,730,189	—	4,963,247	13,040,774	**118,388,749**	26,077,052	—
Plumas	—	—	2,228,580	736,756	**14,141,390**	6,039,865	—
Riverside	113,143,831	—	24,233,809	24,608,133	**745,973,892**	88,171,572	—
Sacramento	—	—	14,695,828	28,090,398	**552,747,690**	73,023,433	—
San Benito	878,426	—	952,865	2,366,543	**18,526,174**	5,775,196	—
San Bernardino	1,882,097	—	11,577,857	14,547,833	**546,708,961**	39,867,678	—
San Diego	—	—	12,742,586	74,898,775	**926,777,239**	90,605,440	—
San Francisco	—	—	—	—	**—**	—	—
San Joaquin	—	318,623	11,296,293	13,687,235	**205,267,617**	33,776,106	—
San Luis Obispo	11,719,882	—	4,157,456	14,913,848	**97,070,028**	34,333,691	—
San Mateo	5,073,485	—	2,892,019	17,554,271	**246,661,467**	18,643,775	—
Santa Barbara	32,316,372	—	7,840,453	21,784,717	**218,847,197**	28,296,923	—
Santa Clara	1,385,293	101,076	9,003,230	21,191,785	**563,039,960**	86,824,163	—
Santa Cruz	2,652,323	—	6,236,888	10,171,358	**97,250,095**	18,167,330	—
Shasta	—	—	2,714,698	5,819,158	**66,509,462**	15,631,982	1,000
Sierra	—	—	167,225	480,617	**3,434,828**	2,491,598	—
Siskiyou	437,593	—	1,420,347	2,553,270	**27,181,028**	8,552,653	—
Solano	—	—	3,560,413	15,463,652	**153,454,171**	11,629,584	—
Sonoma	—	—	3,449,863	26,786,921	**213,644,149**	40,386,295	—
Stanislaus	870,308	—	5,657,493	14,140,645	**150,314,221**	11,929,860	259,440
Sutter	437,093	—	1,977,235	615,063	**26,162,776**	5,085,784	—
Tehama	2,310,356	—	1,298,689	2,036,557	**23,910,308**	6,785,879	—
Trinity	9,556	—	706,793	3,586,524	**12,279,508**	7,752,825	—
Tulare	10,545,402	—	8,402,464	8,209,835	**148,087,248**	17,292,103	—
Tuolumne	2,868,933	—	647,093	3,665,188	**26,608,963**	6,404,943	—
Ventura	—	—	7,627,347	16,842,711	**332,592,455**	28,288,919	—
Yolo	—	—	1,617,427	6,793,547	**63,494,705**	5,887,241	—
Yuba	—	500,651	2,771,923	3,087,530	**33,888,766**	5,819,956	—
Totals	**$ 351,564,800**	**$ 9,333,384**	**$ 286,172,875**	**$ 866,413,979**	**$ 12,351,246,415**	**$ 1,327,894,586**	**$ 558,622**

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2004-05 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	Public Ways and Facilities Function (continued)			Health Function			
	Transportation Systems	Parking Facilities	**Total**	Public Health	Medical Care	Mental Health	Drug and Alcohol Abuse Services
Alameda	$ —	$ 1,566,945	**$ 29,622,906**	$ 88,564,363	$ 101,766,335	$ 181,211,420	$ 25,692,084
Alpine	—	—	**2,147,876**	657,551	21,864	178,317	317,451
Amador	—	—	**5,214,145**	2,583,740	—	1,885,961	1,009,361
Butte	—	—	**10,418,440**	13,117,955	7,046,495	28,259,152	3,792,756
Calaveras	—	—	**6,118,635**	3,199,248	—	2,101,680	996,785
Colusa	—	—	**3,852,134**	3,592,338	83,154	1,437,522	985,561
Contra Costa	546,916	—	**85,654,917**	63,043,621	2,834,970	94,955,684	15,881,269
Del Norte	—	—	**5,145,888**	2,081,586	—	3,598,068	641,414
El Dorado	—	—	**34,169,181**	14,869,766	—	8,929,797	2,460,570
Fresno	2,292,244	—	**36,869,079**	73,295,104	19,010,219	73,694,532	17,123,342
Glenn	—	—	**2,510,532**	3,692,403	378,518	5,196,580	1,233,242
Humboldt	—	—	**12,168,173**	21,745,930	1,941,399	21,085,985	2,258,952
Imperial	—	—	**7,356,970**	18,593,679	—	17,231,635	2,309,263
Inyo	—	—	**3,826,870**	4,032,089	—	2,325,397	688,403
Kern	—	—	**27,309,712**	29,957,375	1,701,103	68,244,000	12,515,498
Kings	—	—	**4,887,106**	7,118,544	3,493,302	8,444,195	1,814,466
Lake	—	—	**4,595,168**	4,859,118	—	7,191,732	2,703,273
Lassen	216,056	—	**4,274,988**	3,228,542	—	3,227,974	1,529,384
Los Angeles	—	5,733,959	**210,944,472**	646,347,687	376,658,669	954,330,553	149,800,462
Madera	—	—	**9,631,421**	3,272,611	5,899,374	7,079,888	1,626,114
Marin	2,008,780	—	**7,894,832**	31,876,023	9,370,579	25,985,598	6,287,297
Mariposa	—	8,000	**4,052,293**	1,883,007	—	1,295,678	568,025
Mendocino	—	—	**10,595,869**	6,142,433	2,127,774	12,489,606	2,258,336
Merced	—	—	**11,623,561**	12,498,752	4,716,217	17,464,529	2,973,734
Modoc	—	—	**5,254,207**	2,115,700	—	1,730,945	767,257
Mono	—	—	**4,091,065**	3,113,314	2,282,466	2,541,628	—
Monterey	—	—	**16,014,513**	55,397,854	2,541,142	33,942,878	5,228,341
Napa	—	—	**7,914,259**	12,389,033	—	12,641,145	4,095,289
Nevada	—	—	**6,853,724**	6,113,022	2,019,050	6,256,039	1,609,658
Orange	—	4,283,593	**40,294,479**	136,092,079	115,519,018	147,622,124	38,288,543
Placer	—	—	**26,077,052**	11,183,988	68,665	23,555,826	—
Plumas	—	—	**6,039,865**	4,630,884	—	2,424,696	1,406,776
Riverside	—	977,834	**89,149,406**	40,055,051	22,503,041	80,622,716	24,679,145
Sacramento	66,600	—	**73,090,033**	338,337,542	109,447,823	30,652,574	21,297,788
San Benito	—	—	**5,775,196**	3,628,160	—	2,620,434	658,254
San Bernardino	6,388,191	—	**46,255,869**	84,860,651	126,870,885	102,153,170	15,953,335
San Diego	—	—	**90,605,440**	103,251,629	97,430,796	216,164,846	52,692,212
San Francisco	—	—	**—**	—	—	—	—
San Joaquin	—	—	**33,776,106**	30,646,691	—	47,516,861	13,981,342
San Luis Obispo	—	—	**34,333,691**	22,885,076	7,544,329	22,670,261	4,217,347
San Mateo	982,287	—	**19,626,062**	49,167,333	1,874,041	79,192,945	13,549,641
Santa Barbara	—	—	**28,296,923**	29,175,892	42,752,435	47,135,781	9,865,437
Santa Clara	46,275,964	260,453	**133,360,580**	113,294,551	3,661,710	188,611,827	37,635,578
Santa Cruz	—	170,317	**18,337,647**	22,586,233	17,057,227	37,908,603	6,428,473
Shasta	111,163	—	**15,744,145**	12,742,115	6,439,324	19,226,663	3,777,024
Sierra	—	—	**2,491,598**	827,668	—	813,037	569,061
Siskiyou	4,610	—	**8,557,263**	4,814,184	—	9,198,238	852,808
Solano	—	—	**11,629,584**	33,833,322	21,009,247	38,524,705	5,183,775
Sonoma	—	—	**40,386,295**	52,889,826	—	39,436,489	15,476,813
Stanislaus	—	—	**12,189,300**	19,986,090	27,146,305	50,952,365	5,384,446
Sutter	—	—	**5,085,784**	9,710,914	—	19,121,388	—
Tehama	1,070,116	—	**7,855,995**	3,252,869	1,953,340	5,685,419	1,451,259
Trinity	135,230	—	**7,888,055**	2,404,044	10,735	2,044,515	892,907
Tulare	—	—	**17,292,103**	21,272,339	32,309,089	36,216,327	8,534,292
Tuolumne	—	—	**6,404,943**	4,577,100	—	4,741,845	795,615
Ventura	—	—	**28,288,919**	48,263,892	21,640,192	42,613,642	14,923,024
Yolo	—	—	**5,887,241**	14,114,395	4,552,042	13,350,366	3,781,258
Yuba	—	—	**5,819,956**	5,542,728	—	—	—
Totals	**$ 60,098,157**	**$ 13,001,101**	**$ 1,401,552,466**	**$ 2,363,409,634**	**$ 1,203,682,874**	**$ 2,915,735,781**	**$ 571,443,740**

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2004-05 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	---Health Function--- (continued) Total	-------Sanitation------- Refuse Collection Total	----------Public Assistance Function---------- Welfare	Social Services	General Relief	Care of Court Wards	Veteran's Services
Alameda	$ 397,234,202	$ —	$ 296,587,023	$ 117,167,099	$ 21,925,188	$ 1,492,996	$ —
Alpine	1,175,183	5,000	1,065,525	226,711	751	—	—
Amador	5,479,062	—	5,588,621	1,433,461	12,604	—	84,122
Butte	52,216,358	—	74,625,622	38,585,792	793,516	191,593	145,551
Calaveras	6,297,713	—	10,680,354	905,669	42,580	179,662	—
Colusa	6,098,575	—	5,710,370	33,302	35,791	21,547	51,841
Contra Costa	176,715,544	—	202,813,717	102,723,936	4,601,900	—	565,243
Del Norte	6,321,068	—	12,292,421	3,046,816	43,246	—	80,641
El Dorado	26,260,133	—	23,128,943	9,923,236	63,196	—	297,242
Fresno	183,123,197	—	360,649,495	80,262,369	4,061,325	—	259,679
Glenn	10,500,743	—	12,817,104	6,292,284	164,804	—	66,901
Humboldt	47,032,266	—	45,766,345	6,537,484	1,567,901	—	93,999
Imperial	38,134,577	—	50,813,405	10,640,639	59,309	—	102,642
Inyo	7,045,889	27,019	5,120,062	—	173,675	—	85,703
Kern	112,417,976	—	300,244,972	3,393,413	333,488	—	421,544
Kings	20,870,507	—	42,726,303	1,083,688	81,127	—	376,961
Lake	14,754,123	—	27,868,964	903,674	207,175	—	164,079
Lassen	7,985,900	—	12,216,847	1,149,294	245,276	—	47,466
Los Angeles	2,127,137,371	—	2,817,436,483	1,189,608,623	168,872,240	8,222,974	1,893,993
Madera	17,877,987	960,650	43,187,823	1,960,177	902,546	—	186,130
Marin	73,519,497	—	18,789,744	19,226,122	7,336,025	48,774	69,518
Mariposa	3,746,710	—	3,883,306	3,105,930	32,360	—	41,162
Mendocino	23,018,149	—	25,394,523	23,076,540	932,238	—	227,419
Merced	37,653,232	—	90,882,899	19,847,034	423,812	—	127,438
Modoc	4,613,902	—	4,477,335	450,693	89,714	156,453	30,674
Mono	7,937,408	—	2,501,183	758,051	20,497	—	26,264
Monterey	97,110,215	160,095	110,665,054	2,699,369	521,973	—	476,883
Napa	29,125,467	—	14,764,114	7,013,118	327,538	622,652	84,814
Nevada	15,997,769	—	15,015,132	2,934,420	154,940	1,076,916	128,076
Orange	437,521,764	—	442,628,125	149,380,980	5,773,946	—	—
Placer	34,808,479	—	45,183,032	25,244,945	480,984	—	259,285
Plumas	8,462,356	—	7,152,872	129,226	—	219,133	176,049
Riverside	167,859,953	—	424,472,713	188,632,391	579,040	2,017,329	715,925
Sacramento	499,735,727	—	514,242,190	45,116,312	12,727,614	—	—
San Benito	6,906,848	—	11,848,526	1,989,102	2,335	96,029	55,892
San Bernardino	329,838,041	—	734,464,972	1,270,757	1,304,789	—	1,110,129
San Diego	469,539,483	9,848,272	490,353,451	365,059,279	1,771,818	7,534,453	684,034
San Francisco	—	—	—	—	—	—	—
San Joaquin	92,144,894	207,445	245,129,825	14,806,814	3,151,880	5,747,186	273,920
San Luis Obispo	57,317,013	387,918	48,915,107	18,740,615	4,457,286	6,963,876	290,624
San Mateo	143,783,960	6,726,889	58,858,366	69,559,748	15,012,150	—	—
Santa Barbara	128,929,545	—	75,543,849	17,033,133	1,574,528	1,856,295	229,165
Santa Clara	343,203,666	881,699	329,707,537	200,976,808	3,407,477	8,343,541	509,529
Santa Cruz	83,980,536	—	78,668,299	4,367,779	619,814	73,357	273,215
Shasta	42,185,126	—	70,290,140	—	811,226	—	195,289
Sierra	2,209,766	—	1,844,592	585,023	—	—	—
Siskiyou	14,865,230	—	17,690,305	1,284,524	91,754	100,012	57,585
Solano	98,551,049	—	121,674,867	14,902,532	9,031,093	37,047	472,184
Sonoma	107,803,128	—	93,276,473	19,125,277	702,234	—	400,078
Stanislaus	103,469,206	—	109,480,018	80,592,162	—	—	—
Sutter	28,832,302	—	20,872,714	4,818,283	50,527	—	40,177
Tehama	12,342,887	2,141	29,693,560	299,706	269,780	84,742	32,161
Trinity	5,352,201	—	5,262,932	—	31,423	—	28,576
Tulare	98,332,047	—	135,038,719	55,982,618	2,376,480	382,277	191,988
Tuolumne	10,114,560	5,706,639	14,722,043	92,883	—	305,945	99,880
Ventura	127,440,750	—	93,736,176	29,994,696	374,372	—	—
Yolo	35,798,061	—	46,070,009	12,307,214	402,018	2,379,809	180,259
Yuba	5,542,728	287	37,353,065	6,240,649	12,677	—	173,543
Totals	$7,054,272,029	$ 24,914,054	$ 8,941,888,166	$ 2,983,522,400	$ 279,043,980	$ 48,154,598	$ 12,585,472

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2004-05 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	Public Assistance Function (continued): Other Public Assistance	Public Assistance Function (continued): Total	Education Function: School Administration	Education Function: Library Services	Education Function: Agricultural Education	Education Function: Other Education	Education Function: Total
Alameda	$ 79,654,610	**$ 516,826,916**	$ —	$ 17,531,565	$ 184,971	$ —	**$ 17,716,536**
Alpine	28,829	**1,321,816**	46,337	247,860	—	100,571	**394,768**
Amador	—	**7,118,808**	—	774,162	129,299	—	**903,461**
Butte	471,089	**114,813,163**	—	2,325,122	208,118	—	**2,533,240**
Calaveras	889,907	**12,698,172**	—	550,834	169,895	—	**720,729**
Colusa	33,343	**5,886,194**	626	509,791	209,633	—	**720,050**
Contra Costa	47,826,717	**358,531,513**	—	21,457,840	301,771	—	**21,759,611**
Del Norte	91,855	**15,554,979**	—	—	22,466	29,636	**52,102**
El Dorado	2,424,233	**35,836,850**	—	2,227,238	242,935	—	**2,470,173**
Fresno	5,726,041	**450,958,909**	—	19,552,416	408,406	—	**19,960,822**
Glenn	1,620,821	**20,961,914**	45,000	111,643	189,958	—	**346,601**
Humboldt	2,536,973	**56,502,702**	—	1,957,003	103,789	—	**2,060,792**
Imperial	15,641,998	**77,257,993**	—	549,718	260,060	248,699	**1,058,477**
Inyo	159,335	**5,538,775**	—	613,741	75,215	—	**688,956**
Kern	44,809,528	**349,202,945**	—	7,704,974	361,195	—	**8,066,169**
Kings	7,743,067	**52,011,146**	—	1,093,841	136,605	—	**1,230,446**
Lake	1,203,026	**30,346,918**	—	824,536	135,546	—	**960,082**
Lassen	—	**13,658,883**	—	—	97,653	—	**97,653**
Los Angeles	96,193,380	**4,282,227,693**	—	86,701,864	—	—	**86,701,864**
Madera	302,849	**46,539,525**	—	1,152,010	121,206	—	**1,273,216**
Marin	6,184,127	**51,654,310**	—	8,817,282	199,194	—	**9,016,476**
Mariposa	1,472,962	**8,535,720**	168,400	402,311	99,421	30,000	**700,132**
Mendocino	—	**49,630,720**	—	1,121,758	195,135	—	**1,316,893**
Merced	8,215,643	**119,496,826**	—	1,587,965	215,551	—	**1,803,516**
Modoc	15,864	**5,220,733**	—	357,068	89,095	4,591	**450,754**
Mono	—	**3,305,995**	—	—	27,678	—	**27,678**
Monterey	10,827,174	**125,190,453**	—	5,591,086	531,132	—	**6,122,218**
Napa	6,188,801	**29,001,037**	—	—	310,176	—	**310,176**
Nevada	3,626,166	**22,935,650**	—	2,252,969	84,389	—	**2,337,358**
Orange	31,884,266	**629,667,317**	—	28,908,269	—	—	**28,908,269**
Placer	3,318,840	**74,487,086**	—	3,781,958	247,710	—	**4,029,668**
Plumas	540,847	**8,218,127**	—	599,683	72,035	—	**671,718**
Riverside	—	**616,417,398**	—	9,468,210	331,505	—	**9,799,715**
Sacramento	—	**572,086,116**	—	15,006,629	380,966	—	**15,387,595**
San Benito	2,550,017	**16,541,901**	—	511,231	68,014	—	**579,245**
San Bernardino	46,049,835	**784,200,482**	2,750,753	13,146,712	—	—	**15,897,465**
San Diego	76,320,814	**941,723,849**	—	27,166,462	611,863	—	**27,778,325**
San Francisco	—	**—**	—	—	—	—	**—**
San Joaquin	11,118,736	**280,228,361**	—	5,252,792	331,947	—	**5,584,739**
San Luis Obispo	5,252,527	**84,620,035**	—	6,449,655	247,609	1,029,208	**7,726,472**
San Mateo	50,145,309	**193,575,573**	—	—	117,544	—	**117,544**
Santa Barbara	14,542,517	**110,779,487**	—	2,541,702	221,259	—	**2,762,961**
Santa Clara	12,052,990	**554,997,882**	—	24,958,810	289,494	—	**25,248,304**
Santa Cruz	763,004	**84,765,468**	—	3,821,125	150,136	—	**3,971,261**
Shasta	5,914,475	**77,211,130**	—	1,059,815	184,005	—	**1,243,820**
Sierra	64,755	**2,494,370**	—	23,018	12,441	—	**35,459**
Siskiyou	7,941	**19,232,121**	—	772,913	122,717	—	**895,630**
Solano	3,618,365	**149,736,088**	—	14,984,819	252,912	—	**15,237,731**
Sonoma	8,038,602	**121,542,664**	—	—	797,219	—	**797,219**
Stanislaus	11,545,023	**201,617,203**	—	8,924,333	360,470	—	**9,284,803**
Sutter	—	**25,781,701**	—	1,169,915	148,620	—	**1,318,535**
Tehama	605,474	**30,985,423**	—	470,655	90,849	—	**561,504**
Trinity	4,364	**5,327,295**	—	256,572	33,165	—	**289,737**
Tulare	19,618,523	**213,590,605**	—	2,540,011	839,338	—	**3,379,349**
Tuolumne	—	**15,220,751**	—	1,180,001	140,356	—	**1,320,357**
Ventura	44,136,283	**168,241,527**	—	8,986,423	375,804	—	**9,362,227**
Yolo	2,967,838	**64,307,147**	—	3,102,880	226,542	—	**3,329,422**
Yuba	1,004,039	**44,783,973**	—	779,547	58,582	—	**838,129**
Totals	**$ 695,953,722**	**$ 12,961,148,338**	**$ 3,011,116**	**$ 371,880,737**	**$ 11,823,594**	**$ 1,442,705**	**$ 388,158,152**

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2004-05 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	Recreation and Cultural Services: Recreation Facilities	Cultural Services	Veteran's Memorial Building	Small Craft Harbors	Total	Debt Service Function: Retirement of Long-Term Debt
Alameda	$ —	$ —	$ 492,759	$ —	**$ 492,759**	$ 64,906,323
Alpine	383,972	—	—	—	**383,972**	30,000
Amador	110,196	137,668	—	—	**247,864**	—
Butte	48,312	—	234,165	—	**282,477**	5,325,172
Calaveras	—	15,504	—	—	**15,504**	725,752
Colusa	—	—	10,249	—	**10,249**	417,562
Contra Costa	—	—	—	—	**—**	24,563,504
Del Norte	297,758	11,266	—	—	**309,024**	425,000
El Dorado	862,589	106,800	—	—	**969,389**	1,883,547
Fresno	2,645,035	—	—	—	**2,645,035**	2,465,000
Glenn	—	—	—	—	**—**	310,833
Humboldt	665,228	—	32,370	—	**697,598**	972,316
Imperial	2,070	—	—	—	**2,070**	2,402,857
Inyo	979,601	191,171	—	—	**1,170,772**	532,107
Kern	12,037,319	—	83,241	—	**12,120,560**	35,646,494
Kings	1,232,781	—	—	—	**1,232,781**	—
Lake	736,350	115,952	—	—	**852,302**	—
Lassen	219,067	—	—	—	**219,067**	503,275
Los Angeles	122,690,343	55,613,732	—	—	**178,304,075**	279,552,604
Madera	—	18,631	—	—	**18,631**	79,295
Marin	3,495,908	—	3,214,476	—	**6,710,384**	3,771,135
Mariposa	287,167	416,426	—	—	**703,593**	182,248
Mendocino	—	280,189	—	—	**280,189**	4,523,234
Merced	1,243,966	—	—	—	**1,243,966**	3,304,879
Modoc	106,601	59,572	—	—	**166,173**	75,000
Mono	617,598	2,757	—	—	**620,355**	626,535
Monterey	6,967,320	—	—	—	**6,967,320**	2,460,000
Napa	937,436	—	—	—	**937,436**	2,180,000
Nevada	—	—	—	—	**—**	1,364,651
Orange	567,009	—	—	12,136,353	**12,703,362**	59,776,934
Placer	2,427,807	554,868	—	—	**2,982,675**	2,212,573
Plumas	110,887	174,111	63,447	—	**348,445**	210,204
Riverside	—	175,095	—	—	**175,095**	15,353,255
Sacramento	15,637,736	—	—	—	**15,637,736**	10,256,633
San Benito	137,876	—	—	—	**137,876**	170,000
San Bernardino	14,403,438	4,487,192	—	—	**18,890,630**	25,761,486
San Diego	19,912,251	—	—	—	**19,912,251**	52,237,419
San Francisco	—	—	—	—	**—**	—
San Joaquin	3,099,449	111,467	—	—	**3,210,916**	5,212,338
San Luis Obispo	4,492,762	—	—	—	**4,492,762**	1,163,550
San Mateo	8,599,169	—	—	—	**8,599,169**	7,171,110
Santa Barbara	7,767,267	660,816	—	—	**8,428,083**	5,742,959
Santa Clara	30,016,139	—	—	—	**30,016,139**	9,391,692
Santa Cruz	5,588,920	386,317	48,600	—	**6,023,837**	4,101,907
Shasta	31,794	—	66,542	—	**98,336**	887,650
Sierra	143,814	—	—	—	**143,814**	—
Siskiyou	28,279	91,727	—	—	**120,006**	56,155
Solano	1,044,001	—	23,794	—	**1,067,795**	7,237,765
Sonoma	9,064,867	—	1,410,020	—	**10,474,887**	10,036,282
Stanislaus	7,093,198	—	—	—	**7,093,198**	11,717,666
Sutter	117,881	199,553	106,699	—	**424,133**	221,091
Tehama	113,207	—	112,002	—	**225,209**	1,113,480
Trinity	—	5,043	—	—	**5,043**	360,000
Tulare	1,852,669	106,802	—	—	**1,959,471**	10,806,695
Tuolumne	1,104,688	23,400	—	—	**1,128,088**	—
Ventura	—	—	—	—	**—**	27,976,480
Yolo	832,463	5,000	—	—	**837,463**	439,758
Yuba	—	—	—	—	**—**	220,000
Totals	**$ 290,754,188**	**$ 63,951,059**	**$ 5,898,364**	**$ 12,136,353**	**$ 372,739,964**	**$ 709,064,405**

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2004-05 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	Debt Service Function---(continued)---: Interest on Long-Term Debt	Interest on Short-Term Notes and Warrants	Total	Total of Financing Uses	Transfers Out	Total Financing Uses and Transfers Out
Alameda	$ 17,234,444	$ —	$ 82,140,767	$ 1,693,220,824	$ 14,253,255	$ 1,707,474,079
Alpine	41,441	—	71,441	11,960,809	—	11,960,809
Amador	—	—	—	49,943,958	330,750	50,274,708
Butte	3,237,612	392,000	8,954,784	292,395,682	—	292,395,682
Calaveras	52,978	—	778,730	54,147,175	4,407,187	58,554,362
Colusa	282,547	2,078	702,187	31,855,558	119,036	31,974,594
Contra Costa	33,899,475	2,416	58,465,395	1,136,776,004	49,135,151	1,185,911,155
Del Norte	441,638	—	866,638	47,562,731	—	47,562,731
El Dorado	608,357	—	2,491,904	218,246,644	781,598	219,028,242
Fresno	20,232,702	—	22,697,702	1,035,184,807	—	1,035,184,807
Glenn	58,637	—	369,470	55,049,039	18,508	55,067,547
Humboldt	886,636	—	1,858,952	181,213,384	—	181,213,384
Imperial	4,458,631	—	6,861,488	203,289,711	1,031,592	204,321,303
Inyo	118,298	—	650,405	45,032,310	1,673,103	46,705,413
Kern	23,076,080	—	58,722,574	965,863,559	30,080,727	995,944,286
Kings	—	—	—	158,454,006	—	158,454,006
Lake	—	—	—	91,397,279	44,449	91,441,728
Lassen	102,362	—	605,637	50,224,041	662,842	50,886,883
Los Angeles	54,684,001	9,961,778	344,198,383	11,417,657,981	693,301,419	12,110,959,400
Madera	65,934	—	145,229	135,653,661	26,143	135,679,804
Marin	8,347,271	—	12,118,406	329,760,867	2,990,092	332,750,959
Mariposa	126,709	—	308,957	40,837,388	1,033,707	41,871,095
Mendocino	7,897,285	3,091,904	15,512,423	151,745,950	—	151,745,950
Merced	4,774,540	—	8,079,419	285,437,844	1,126,000	286,563,844
Modoc	19,150	—	94,150	24,200,823	47,983	24,248,806
Mono	121,584	—	748,119	37,610,031	432,890	38,042,921
Monterey	4,603,339	962,503	8,025,842	492,408,665	23,988,200	516,396,865
Napa	1,826,208	—	4,006,208	183,779,813	—	183,779,813
Nevada	642,354	—	2,007,005	100,441,789	7,375	100,449,164
Orange	64,419,452	—	124,196,386	2,581,563,019	—	2,581,563,019
Placer	1,355,243	—	3,567,816	351,285,048	7,830,171	359,115,219
Plumas	709,640	—	919,844	52,813,800	—	52,813,800
Riverside	26,492,476	137,748,651	179,594,382	1,948,068,103	525,071,038	2,473,139,141
Sacramento	33,666,757	19,216,195	63,139,585	1,910,429,907	420,000,000	2,330,429,907
San Benito	64,472	—	234,472	56,747,296	—	56,747,296
San Bernardino	30,656,864	3,945,150	60,363,500	1,947,825,756	41,259,175	1,989,084,931
San Diego	65,776,610	17,546,206	135,560,235	2,953,236,530	24,866,117	2,978,102,647
San Francisco	—	—	—	—	—	—
San Joaquin	2,222,718	—	7,435,056	670,993,048	18,563,062	689,556,110
San Luis Obispo	4,240,215	—	5,403,765	345,122,204	—	345,122,204
San Mateo	13,283,146	—	20,454,256	719,411,772	48,230,612	767,642,384
Santa Barbara	2,168,365	1,705,000	9,616,324	583,763,900	110,124	583,874,024
Santa Clara	14,027,700	538,681	23,958,073	1,867,619,120	252,530,346	2,120,149,466
Santa Cruz	3,562,661	628,041	8,292,609	329,085,490	32,896	329,118,386
Shasta	2,826,350	—	3,714,000	230,754,443	2,104,272	232,858,715
Sierra	—	—	—	12,904,531	—	12,904,531
Siskiyou	8,743	—	64,898	83,780,228	588,699	84,368,927
Solano	9,612,305	74,007	16,924,077	509,104,346	6,462,310	515,566,656
Sonoma	10,324,122	—	20,360,404	626,267,378	—	626,267,378
Stanislaus	11,269,445	363,621	23,350,732	575,678,456	8,011,569	583,690,025
Sutter	201,883	—	422,974	106,234,425	—	106,234,425
Tehama	519,237	28,999	1,661,716	84,181,193	873,515	85,054,708
Trinity	613,625	—	973,625	36,768,498	—	36,768,498
Tulare	5,714,018	—	16,520,713	514,340,548	4,061,903	518,402,451
Tuolumne	—	—	—	81,813,063	1,813,366	83,626,429
Ventura	7,135,305	4,393,545	39,505,330	761,510,708	37,366,373	798,877,081
Yolo	657,876	174,514	1,272,148	194,501,927	170,422	194,672,349
Yuba	71,359	—	291,359	100,438,015	900	100,438,915
Totals	**$ 499,440,800**	**$ 200,775,289**	**$ 1,409,280,494**	**$ 39,757,595,085**	**$ 2,225,438,877**	**$ 41,983,033,962**

* San Francisco data is located in Appendix A

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Alameda

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 225,834,995
Less Than County Wide Funds - Secured and Unsecured	12,166,758
Property Tax In-Lieu of Vehicle License Fees	106,936,949
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	587,780
Total Property Taxes	**345,526,482**
Other Taxes	
Sales and Use Taxes	16,525,058
Transportation Tax (Non-Transit)	2,389,066
Property Transfer	19,408,565
Transient Lodging	489,643
Timber Yield	—
Aircraft	1,164,720
Construction Development Taxes	—
Utility Users Tax	8,572,360
Other	3,213,042
Total Other Taxes	**51,762,454**
Total Taxes	**397,288,936**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	19,679
Business Licenses	80,576
Construction Permits	2,454,106
Road Privileges and Permits	515,220
Zoning Permits	137,315
Franchises	1,815,548
Other	766,200
Total Licenses Permits and Franchises	**5,788,644**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	4,645,572
Other Court Fines	3,591,608
Forfeitures and Penalties	9,464,837
Penalties and Cost on Delinquent Taxes	1,218,965
Total Fines, Forfeitures and Penalties	**18,920,982**
Revenue from Use of Money and Property	
Interest	19,155,007
Rents and Concessions	4,208,636
Royalties	—
Total Revenue from the Use of Money and Property	**23,363,643**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	20,650,101
Motor Vehicle In-Lieu Tax	161,408
Realignment from the Vehicle License Fee Fund	60,377,446
Public Assistance Administration	65,587,520
Public Assistance Programs	146,094,394
Realignment for Social Services	62,817,113
Health:	
Aid for Mental Health	37,747,640
Realignment for Mental Health	43,751,285
Medically Indigent Adults	—
Alcohol and Drug Abuse	13,530,971
Other Aid for Health	72,487,204
Realignment for Health Services	17,666,305
Homeowners' Property Tax Relief	3,282,211
Open Space Tax Relief	140,245
SB90 Mandated Costs	98,785
Public Safety Fund	116,292,812
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	5,272,850
Office of Criminal Justice and Planning Programs	709,706
Library	—
District Attorney Programs	1,512,559
Law Enforcement	134,636
Other	25,821,975
Total State	**694,137,166**
Federal	
Public Assistance Administration	135,019,953
Public Assistance Programs	72,872,497
Health Administration	13,291,102
Workforce Investment Act (WIA)	8,517,289
Community Development Block Grant	2,701,366
Health Grants	11,976,624
Other:	
Community Oriented Policing Services (COPS)	899,611
Office of Criminal Justice and Planning Programs	386,100
DEA Programs/Drug and Alcohol Programs	9,977,674
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	1,871,139
Law Enforcement	—
Other	3,497,616
Total Federal	**261,010,971**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	32,419,366
Total Other Aid	**32,419,366**
Charges for Current Services	
Assessments and Tax Collection Fees	6,279,167
Property Tax Administrative Fees	10,057,559
Auditing and Accounting Fees	526,603
Communication Services	60,805
Election Services	2,382,359
Legal Services	4,959,756
Planning and Engineering Services	680,397
Agricultural Services	184,433
Civil Process Services	466,734
Court Fees and Costs	9,133,640
Booking Fees	1,254,564
Estate Fees	856,849
Human Services	752,699
Law Enforcement Services	44,317,367
Recording Fees	10,449,509
Road and Street Services	817,294
Health Fees	28,941,459
Mental Health Services	69,445,409
California Children Services	7,751,646
Sanitation Services	—
Institutional Care and Services	23,493,968
Library Services	2,071,734
Park and Recreation Fees	—
Other:	
Personnel Services	520,391
Building Maintenance and Grounds	—
Administrative Services	3,525,723
Other	16,579,625
Total Charges for Current Services	**245,509,690**
Miscellaneous Revenue	
Other Sales	302,522
Tobacco Settlement	16,559,485
Welfare Repayments	—
Cancelled Warrants	—
Other	17,985,044
Total Miscellaneous Revenue	**34,847,051**
Other Financing Sources	
Sale of Fixed Assets	25,168,971
Proceeds from the Sale of Bonds	138,690,564
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**163,859,535**
Total General County Revenues Before Transfers	**1,877,145,984**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	27,713,140
Total General County Revenues and Transfers In	**$ 1,904,859,124**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Alameda

General	
Board of Supervisors	$ 3,984,875
Clerk of the Board	1,094,176
Administrative Officer	3,196,569
Other	—
Total Legislative and Administrative	**8,275,620**
Finance	
Auditor-Controller	10,798,896
Treasurer-Tax Collector	7,492,417
Assessor	17,493,767
Other	9,214,254
Total Finance	**44,999,334**
Counsel	
County Counsel	3,191,258
Other	—
Total Counsel	**3,191,258**
Total Personnel	**9,640,947**
Total Elections	**6,380,484**
Total Communications	**6,461**
Total Property Management	**19,563,911**
Plant Acquisition	
Jails	48,060,935
Courts	3,046,754
Other	21,170,527
Total Plant Acquisition	**72,278,216**
Total Promotion	**1,017,567**
Total Other General	**5,714,710**
Total General	**171,068,508**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	32,422,061
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	11,527,197
County Clerk	—
Grand Jury (Including Audit)	175,861
District Attorney-Prosecution	45,885,803
District Attorney-Family Support	25,403,330
Public Defender	30,487,005
Court Appointed Counsel	4,292,177
Other	10,658,093
Total Judicial	**160,851,527**
Total Police Protection	**76,907,655**
Detention and Correction	
Adult Detention	100,008,278
Juvenile Detention	29,410,628
Probation	45,387,951
Total Detention and Correction	**174,806,857**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	1,407,236
Building Inspector	2,531,784
Other	662,364
Total Protective Inspection	**4,601,384**
Other Protection	
Local Agency Formation Commission (LAFCO)	71,410
Recorder	7,632,273
Coroner	4,601,014
Emergency Services	1,501,803
Planning and Zoning	31,609,634
Pound	1,852,742
Other	13,681,931
Total Other Protection	**60,950,807**
Total Public Protection	**478,118,230**

Public Ways and Facilities	
Total Roads	28,055,961
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	1,566,945
Total Public Ways and Facilities	**29,622,906**
Health	
Total Public Health	88,564,363
Total Medical Care	101,766,335
Total Mental Health	181,211,420
Total Drug and Alcohol Abuse Services	25,692,084
Total Health	**397,234,202**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	42,566,958
Aid Programs - Cash (Grants)	254,020,065
Total Welfare	**296,587,023**
Social Services	
Administration and Programs	117,167,099
Other	—
Total Social Services	**117,167,099**
General Relief	
Aid to Indigents	21,884,160
Indigent Burial	41,028
Total General Relief	**21,925,188**
Total Care of Court Wards	**1,492,996**
Total Veteran Services	**—**
Other Public Assistance	
Workforce Investment Act (WIA)	72,101,283
Other	7,553,327
Total Other Public Assistance	**79,654,610**
Total Public Assistance	**516,826,916**
Education	
Total School Administration	—
Total Library Services	17,531,565
Total Agricultural Education	184,971
Total Other Education	—
Total Education	**17,716,536**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	—
Total Veteran Memorial Building	492,759
Total Small Craft Harbors	—
Total Recreation and Cultural	**492,759**
Debt Service	
Total Retirement of Long-Term Debt	64,906,323
Total Interest on Long-Term Debt	17,234,444
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**82,140,767**
Total General County Expenditures Before Transfers	**1,693,220,824**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	14,253,255
Total General County Expenditures and Transfers Out	**$ 1,707,474,079**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 1,352,516,468	$ 396,617,383	$ 955,899,085

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Alameda

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1995	2004	$ 310,150,000	$ 310,150,000	$ 310,150,000	$ —
1996 Pension Obligation Bonds	1996	2005	2018	935,505,000	902,191,450	—	902,191,450
Total Pension Obligation Bonds				**1,245,655,000**	**1,212,341,450**	**310,150,000**	**902,191,450**
Special Assessment Bonds							
1915 Act - Tennyson-Alquire A.D.	1999	1999	2012	1,435,000	1,435,000	615,900	819,100
1915 Act - West Happyland A.D.	1999	1999	2011	395,000	395,000	150,000	245,000
Total Special Assessment Bonds				**1,830,000**	**1,830,000**	**765,900**	**1,064,100**
Other Long-Term Debt Schedule							
Lease - Storm/Basin Cleaner	—	—	—	—	—	—	—
ABAG 40 2004B Refunding	—	—	—	—	—	—	5,340,000
Broom sweeper	—	—	—	—	—	—	50,957
Compensated Absences	—	—	—	—	—	—	48,371,008
Office Furnishings	—	—	—	—	—	—	1,081,968
Total Other Long-Term Debt Schedule				—	—	—	**54,843,933**
County Total Bonds and Other Long-Term Debt				**$ 1,247,485,000**	**$ 1,214,171,450**	**$ 310,915,900**	**$ 958,099,483**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 536,388,677**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Alameda

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	$	—
Current Year Capital Outlay (Enterprise Activity)	$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	$	—
Current Year Capital Outlay (Enterprise Activity)	$	—

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	$	—
Current Year Capital Outlay	$	—

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: The Pension Obligation Bonds reported constitute a contingent liability for the county. Although special districts, as employees of the county, make contributions to aid in the retirement of the bonds, the county is ultimately responsible for the debt.
   Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Alpine

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 3,075,650
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	91,692
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	333,578
Total Property Taxes	**3,500,920**
Other Taxes	
Sales and Use Taxes	198,551
Transportation Tax (Non-Transit)	—
Property Transfer	90,774
Transient Lodging	558,305
Timber Yield	—
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**847,630**
Total Taxes	**4,348,550**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	177
Business Licenses	2,350
Construction Permits	268,930
Road Privileges and Permits	2,800
Zoning Permits	—
Franchises	20,874
Other	552
Total Licenses Permits and Franchises	**295,683**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	2,141
Other Court Fines	130,698
Forfeitures and Penalties	38,931
Penalties and Cost on Delinquent Taxes	—
Total Fines, Forfeitures and Penalties	**171,770**
Revenue from Use of Money and Property	
Interest	80,357
Rents and Concessions	318,436
Royalties	—
Total Revenue from the Use of Money and Property	**398,793**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	529,368
Motor Vehicle In-Lieu Tax	7,790
Realignment from the Vehicle License Fee Fund	—
Public Assistance Administration	383,864
Public Assistance Programs	98,866
Realignment for Social Services	87,110
Health:	
Aid for Mental Health	94,786
Realignment for Mental Health	74,378
Medically Indigent Adults	—
Alcohol and Drug Abuse	—
Other Aid for Health	258,670
Realignment for Health Services	—
Homeowners' Property Tax Relief	8,452
Open Space Tax Relief	—
SB90 Mandated Costs	—
Public Safety Fund	128,069
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	106,470
Office of Criminal Justice and Planning Programs	—
Library	1,699
District Attorney Programs	—
Law Enforcement	500,000
Other	452,403
Total State	**2,731,925**
Federal	
Public Assistance Administration	268,105
Public Assistance Programs	125,841
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	—
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	5,469
DEA Programs/Drug and Alcohol Programs	442,339
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	10,796
Road Projects	270,741
Law Enforcement	39,295
Other	778,415
Total Federal	**1,941,001**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	36,000
Total Other Aid	**36,000**
Charges for Current Services	
Assessments and Tax Collection Fees	—
Property Tax Administrative Fees	—
Auditing and Accounting Fees	—
Communication Services	—
Election Services	235
Legal Services	2,329
Planning and Engineering Services	28,338
Agricultural Services	—
Civil Process Services	363
Court Fees and Costs	—
Booking Fees	—
Estate Fees	—
Human Services	—
Law Enforcement Services	9,666
Recording Fees	16,251
Road and Street Services	315,712
Health Fees	37,578
Mental Health Services	—
California Children Services	—
Sanitation Services	—
Institutional Care and Services	—
Library Services	1,282
Park and Recreation Fees	11,149
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	8,997
Other	310,023
Total Charges for Current Services	**741,923**
Miscellaneous Revenue	
Other Sales	553
Tobacco Settlement	—
Welfare Repayments	—
Cancelled Warrants	—
Other	124,774
Total Miscellaneous Revenue	**125,327**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**10,790,972**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	1,086,374
Total General County Revenues and Transfers In	**$ 11,877,346**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Alpine

General	
Board of Supervisors	$ 284,460
Clerk of the Board	179,175
Administrative Officer	172,192
Other	—
Total Legislative and Administrative	**635,827**
Finance	
Auditor-Controller	252,383
Treasurer-Tax Collector	185,084
Assessor	254,506
Other	91,648
Total Finance	**783,621**
Counsel	
County Counsel	77,687
Other	92,462
Total Counsel	**170,149**
Total Personnel	**—**
Total Elections	**10,211**
Total Communications	**30,450**
Total Property Management	**325,220**
Plant Acquisition	
Jails	—
Courts	—
Other	41,170
Total Plant Acquisition	**41,170**
Total Promotion	**65,690**
Total Other General	**595,057**
Total General	**2,657,395**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	58,756
Fifty Percent Excess Revenue Calculation	44,276
Other Trial Court	362,887
County Clerk	—
Grand Jury (Including Audit)	1
District Attorney-Prosecution	61,642
District Attorney-Family Support	165
Public Defender	49,248
Court Appointed Counsel	—
Other	1,133
Total Judicial	**578,108**
Total Police Protection	**1,546,810**
Detention and Correction	
Adult Detention	198,964
Juvenile Detention	46,535
Probation	200,126
Total Detention and Correction	**445,625**
Total Fire Protection	**330,793**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	11,294
Building Inspector	268,930
Other	—
Total Protective Inspection	**280,224**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	—
Coroner	—
Emergency Services	128,354
Planning and Zoning	205,856
Pound	—
Other	287,588
Total Other Protection	**621,798**
Total Public Protection	**3,803,358**

Public Ways and Facilities	
Total Roads	2,147,876
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**2,147,876**
Health	
Total Public Health	657,551
Total Medical Care	21,864
Total Mental Health	178,317
Total Drug and Alcohol Abuse Services	317,451
Total Health	**1,175,183**
Sanitation	
Total Refuse Collection and Disposal	5,000
Total Sanitation	**5,000**
Public Assistance	
Welfare	
Administration	906,846
Aid Programs - Cash (Grants)	158,679
Total Welfare	**1,065,525**
Social Services	
Administration and Programs	226,711
Other	—
Total Social Services	**226,711**
General Relief	
Aid to Indigents	751
Indigent Burial	—
Total General Relief	**751**
Total Care of Court Wards	**—**
Total Veteran Services	**—**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	28,829
Total Other Public Assistance	**28,829**
Total Public Assistance	**1,321,816**
Education	
Total School Administration	46,337
Total Library Services	247,860
Total Agricultural Education	—
Total Other Education	100,571
Total Education	**394,768**
Recreation and Cultural Services	
Total Recreation Facilities	383,972
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**383,972**
Debt Service	
Total Retirement of Long-Term Debt	30,000
Total Interest on Long-Term Debt	41,441
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**71,441**
Total General County Expenditures Before Transfers	**11,960,809**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 11,960,809**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 4,130,967	$ 3,252,452	$ 878,515

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Alpine

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	$ 347,204
Total Other Long-Term Debt Schedule				—	—	—	**347,204**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 347,204**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 926,055**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Alpine

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	—
Total Operating Expenses		11,036
Net Operating Income (Loss)		**(11,036)**
Total Non-Operating Revenue		10,945
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(91)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(91)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Amador

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 10,824,611
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	2,544,118
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	(66,848)
Total Property Taxes	**13,301,881**
Other Taxes	
Sales and Use Taxes	2,411,064
Transportation Tax (Non-Transit)	399,966
Property Transfer	482,889
Transient Lodging	104,361
Timber Yield	—
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**3,398,280**
Total Taxes	**16,700,161**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	56,747
Business Licenses	—
Construction Permits	536,672
Road Privileges and Permits	62,603
Zoning Permits	68,721
Franchises	353,121
Other	12,253
Total Licenses Permits and Franchises	**1,090,117**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	58,899
Other Court Fines	613,677
Forfeitures and Penalties	—
Penalties and Cost on Delinquent Taxes	—
Total Fines, Forfeitures and Penalties	**672,576**
Revenue from Use of Money and Property	
Interest	812,462
Rents and Concessions	—
Royalties	—
Total Revenue from the Use of Money and Property	**812,462**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,373,245
Motor Vehicle In-Lieu Tax	193,705
Realignment from the Vehicle License Fee Fund	1,975,858
Public Assistance Administration	1,526,044
Public Assistance Programs	2,164,000
Realignment for Social Services	1,592,161
Health:	
Aid for Mental Health	865,451
Realignment for Mental Health	1,023,107
Medically Indigent Adults	48,032
Alcohol and Drug Abuse	878,801
Other Aid for Health	625,804
Realignment for Health Services	1,771,378
Homeowners' Property Tax Relief	200,675
Open Space Tax Relief	110,367
SB90 Mandated Costs	82,034
Public Safety Fund	2,281,983
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	622,099
Office of Criminal Justice and Planning Programs	131,598
Library	—
District Attorney Programs	—
Law Enforcement	253,538
Other	1,622,266
Total State	**19,342,146**
Federal	
Public Assistance Administration	1,350,486
Public Assistance Programs	481,884
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	39,040
Health Grants	77,874
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	98,815
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	903,593
Law Enforcement	165,629
Other	385,385
Total Federal	**3,502,706**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	132,846
Total Other Aid	**132,846**
Charges for Current Services	
Assessments and Tax Collection Fees	155,195
Property Tax Administrative Fees	—
Auditing and Accounting Fees	—
Communication Services	—
Election Services	47,123
Legal Services	43,010
Planning and Engineering Services	485,951
Agricultural Services	37,889
Civil Process Services	3,628
Court Fees and Costs	354,992
Booking Fees	12,165
Estate Fees	—
Human Services	35,217
Law Enforcement Services	1,134,372
Recording Fees	351,008
Road and Street Services	1,022,188
Health Fees	200,004
Mental Health Services	24,223
California Children Services	—
Sanitation Services	405,050
Institutional Care and Services	295
Library Services	11,856
Park and Recreation Fees	10,942
Other:	
Personnel Services	—
Building Maintenance and Grounds	15,043
Administrative Services	—
Other	—
Total Charges for Current Services	**4,350,151**
Miscellaneous Revenue	
Other Sales	6,050
Tobacco Settlement	385,505
Welfare Repayments	43,314
Cancelled Warrants	—
Other	353,148
Total Miscellaneous Revenue	**788,017**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**47,391,182**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 47,391,182**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Amador

General	
Board of Supervisors	$ 684,419
Clerk of the Board	—
Administrative Officer	184,042
Other	—
Total Legislative and Administrative	**868,461**
Finance	
Auditor-Controller	348,770
Treasurer-Tax Collector	520,420
Assessor	851,240
Other	8,504
Total Finance	**1,728,934**
Counsel	
County Counsel	602,308
Other	—
Total Counsel	**602,308**
Total Personnel	**43,269**
Total Elections	**262,920**
Total Communications	**—**
Total Property Management	**374,118**
Plant Acquisition	
Jails	790,610
Courts	188,775
Other	3,834,242
Total Plant Acquisition	**4,813,627**
Total Promotion	**21,207**
Total Other General	**1,294,329**
Total General	**10,009,173**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	265,707
Fifty Percent Excess Revenue Calculation	127,020
Other Trial Court	—
County Clerk	—
Grand Jury (Including Audit)	79,704
District Attorney-Prosecution	2,926,245
District Attorney-Family Support	—
Public Defender	542,638
Court Appointed Counsel	—
Other	111,379
Total Judicial	**4,052,693**
Total Police Protection	**7,094,286**
Detention and Correction	
Adult Detention	2,546,535
Juvenile Detention	99,506
Probation	1,786,047
Total Detention and Correction	**4,432,088**
Total Fire Protection	**434,677**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	599,409
Building Inspector	698,835
Other	—
Total Protective Inspection	**1,298,244**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	505,603
Coroner	193,434
Emergency Services	312,804
Planning and Zoning	330,512
Pound	537,954
Other	1,779,150
Total Other Protection	**3,659,457**
Total Public Protection	**20,971,445**

Public Ways and Facilities	
Total Roads	5,214,145
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**5,214,145**
Health	
Total Public Health	2,583,740
Total Medical Care	—
Total Mental Health	1,885,961
Total Drug and Alcohol Abuse Services	1,009,361
Total Health	**5,479,062**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	2,037,365
Aid Programs - Cash (Grants)	3,551,256
Total Welfare	**5,588,621**
Social Services	
Administration and Programs	1,433,461
Other	—
Total Social Services	**1,433,461**
General Relief	
Aid to Indigents	12,204
Indigent Burial	400
Total General Relief	**12,604**
Total Care of Court Wards	**—**
Total Veteran Services	**84,122**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	—
Total Other Public Assistance	**—**
Total Public Assistance	**7,118,808**
Education	
Total School Administration	—
Total Library Services	774,162
Total Agricultural Education	129,299
Total Other Education	—
Total Education	**903,461**
Recreation and Cultural Services	
Total Recreation Facilities	110,196
Total Cultural Services	137,668
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**247,864**
Debt Service	
Total Retirement of Long-Term Debt	—
Total Interest on Long-Term Debt	—
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**—**
Total General County Expenditures Before Transfers	**49,943,958**
Transfers Out	
Total Transfers Out to Enterprises	330,750
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 50,274,708**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 25,348,091	$ 15,442,353	$ 9,905,738

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Amador

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	$ 1,465,417
Postclosure Landfill Liability	—	—	—	—	—	—	731,600
Total Other Long-Term Debt Schedule				—	—	—	**2,197,017**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 2,197,017**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ —**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Amador

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	139,529
Total Operating Expenses		228,330
Net Operating Income (Loss)		**(88,801)**
Total Non-Operating Revenue		59,849
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(28,952)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(28,952)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	278,460
Total Operating Expenses		1,197,756
Net Operating Income (Loss)		**(919,296)**
Total Non-Operating Revenues		25,048
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(894,248)**
Transfers In from the County		330,750
Transfers Out to the County		—
Net Transfers In (Out)		**330,750**
Net Income (Loss)	**$**	**(563,498)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Butte

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 15,533,537
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	14,306,290
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	2,309,653
Total Property Taxes	**32,149,480**
Other Taxes	
Sales and Use Taxes	4,952,509
Transportation Tax (Non-Transit)	1,634,024
Property Transfer	1,390,954
Transient Lodging	41,976
Timber Yield	97,839
Aircraft	53,883
Construction Development Taxes	—
Utility Users Tax	—
Other	65,000
Total Other Taxes	**8,236,185**
Total Taxes	**40,385,665**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	90,896
Business Licenses	305,850
Construction Permits	2,272,746
Road Privileges and Permits	54,660
Zoning Permits	410,830
Franchises	1,253,819
Other	195,282
Total Licenses Permits and Franchises	**4,584,083**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	—
Other Court Fines	1,031,469
Forfeitures and Penalties	1,426,847
Penalties and Cost on Delinquent Taxes	2,110,837
Total Fines, Forfeitures and Penalties	**4,569,153**
Revenue from Use of Money and Property	
Interest	2,241,109
Rents and Concessions	36,325
Royalties	—
Total Revenue from the Use of Money and Property	**2,277,434**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	5,340,093
Motor Vehicle In-Lieu Tax	22,291
Realignment from the Vehicle License Fee Fund	10,278,598
Public Assistance Administration	15,625,081
Public Assistance Programs	23,804,765
Realignment for Social Services	15,233,826
Health:	
Aid for Mental Health	14,193,479
Realignment for Mental Health	5,759,670
Medically Indigent Adults	—
Alcohol and Drug Abuse	1,635,295
Other Aid for Health	4,364,525
Realignment for Health Services	3,019,121
Homeowners' Property Tax Relief	312,390
Open Space Tax Relief	634,815
SB90 Mandated Costs	39,759
Public Safety Fund	12,904,806
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	846,078
Office of Criminal Justice and Planning Programs	127,497
Library	162,577
District Attorney Programs	2,532,978
Law Enforcement	1,036,819
Other	9,047,249
Total State	**126,921,712**
Federal	
Public Assistance Administration	25,409,250
Public Assistance Programs	39,475,701
Health Administration	1,269,127
Workforce Investment Act (WIA)	—
Community Development Block Grant	48,858
Health Grants	1,621,328
Other:	
Community Oriented Policing Services (COPS)	187,877
Office of Criminal Justice and Planning Programs	583,980
DEA Programs/Drug and Alcohol Programs	2,287,455
District Attorney Programs	5,626,678
Aging Programs	—
Senior Citizens Programs	—
Road Projects	736,187
Law Enforcement	131,031
Other	1,490,083
Total Federal	**78,867,555**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	7,087,558
Total Other Aid	**7,087,558**
Charges for Current Services	
Assessments and Tax Collection Fees	758,584
Property Tax Administrative Fees	893,326
Auditing and Accounting Fees	329,827
Communication Services	—
Election Services	434,857
Legal Services	546,683
Planning and Engineering Services	670,787
Agricultural Services	128,543
Civil Process Services	144,006
Court Fees and Costs	1,848,854
Booking Fees	189,322
Estate Fees	204,910
Human Services	235,000
Law Enforcement Services	1,669,952
Recording Fees	1,023,584
Road and Street Services	156,027
Health Fees	1,784,544
Mental Health Services	455,610
California Children Services	7,554
Sanitation Services	—
Institutional Care and Services	162,513
Library Services	53,911
Park and Recreation Fees	—
Other:	
Personnel Services	44,902
Building Maintenance and Grounds	53,653
Administrative Services	186,905
Other	3,307,472
Total Charges for Current Services	**15,291,326**
Miscellaneous Revenue	
Other Sales	77,659
Tobacco Settlement	2,196,078
Welfare Repayments	—
Cancelled Warrants	—
Other	3,260,828
Total Miscellaneous Revenue	**5,534,565**
Other Financing Sources	
Sale of Fixed Assets	184,210
Proceeds from the Sale of Bonds	28,343,700
Other Long-Term Debt Proceeds	1,442,617
Total Other Financing Sources	**29,970,527**
Total General County Revenues Before Transfers	**315,489,578**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	2,569,656
Total General County Revenues and Transfers In	**$ 318,059,234**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Butte

General	
Board of Supervisors	$ 639,054
Clerk of the Board	206,347
Administrative Officer	1,741,542
Other	244,349
Total Legislative and Administrative	**2,831,292**
Finance	
Auditor-Controller	2,047,266
Treasurer-Tax Collector	2,027,564
Assessor	3,100,219
Other	283,479
Total Finance	**7,458,528**
Counsel	
County Counsel	1,724,005
Other	—
Total Counsel	**1,724,005**
Total Personnel	**1,148,290**
Total Elections	**1,126,818**
Total Communications	**—**
Total Property Management	**7,530**
Plant Acquisition	
Jails	38,232
Courts	3,996,358
Other	1,674,126
Total Plant Acquisition	**5,708,716**
Total Promotion	**—**
Total Other General	**721,623**
Total General	**20,726,802**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	1,217,052
Fifty Percent Excess Revenue Calculation	911,816
Other Trial Court	1,683,085
County Clerk	—
Grand Jury (Including Audit)	102,967
District Attorney-Prosecution	8,498,664
District Attorney-Family Support	8,337,141
Public Defender	2,154,220
Court Appointed Counsel	—
Other	2,950
Total Judicial	**22,907,895**
Total Police Protection	**12,574,972**
Detention and Correction	
Adult Detention	11,875,370
Juvenile Detention	3,491,097
Probation	7,609,089
Total Detention and Correction	**22,975,556**
Total Fire Protection	**13,700,003**
Total Flood Control - Soil and Water Conservation	**857,039**
Protective Inspection	
Agricultural Commissioner	1,651,455
Building Inspector	—
Other	—
Total Protective Inspection	**1,651,455**
Other Protection	
Local Agency Formation Commission (LAFCO)	336,814
Recorder	1,414,013
Coroner	—
Emergency Services	918,389
Planning and Zoning	4,024,580
Pound	736,947
Other	352,755
Total Other Protection	**7,783,498**
Total Public Protection	**82,450,418**

Public Ways and Facilities	
Total Roads	10,418,440
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**10,418,440**
Health	
Total Public Health	13,117,955
Total Medical Care	7,046,495
Total Mental Health	28,259,152
Total Drug and Alcohol Abuse Services	3,792,756
Total Health	**52,216,358**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	29,067,284
Aid Programs - Cash (Grants)	45,558,338
Total Welfare	**74,625,622**
Social Services	
Administration and Programs	38,585,792
Other	—
Total Social Services	**38,585,792**
General Relief	
Aid to Indigents	793,516
Indigent Burial	—
Total General Relief	**793,516**
Total Care of Court Wards	**191,593**
Total Veteran Services	**145,551**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	471,089
Total Other Public Assistance	**471,089**
Total Public Assistance	**114,813,163**
Education	
Total School Administration	—
Total Library Services	2,325,122
Total Agricultural Education	208,118
Total Other Education	—
Total Education	**2,533,240**
Recreation and Cultural Services	
Total Recreation Facilities	48,312
Total Cultural Services	—
Total Veteran Memorial Building	234,165
Total Small Craft Harbors	—
Total Recreation and Cultural	**282,477**
Debt Service	
Total Retirement of Long-Term Debt	5,325,172
Total Interest on Long-Term Debt	3,237,612
Total Interest on Short-Term Notes and Warrants	392,000
Total Debt Service	**8,954,784**
Total General County Expenditures Before Transfers	**292,395,682**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 292,395,682**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 107,306,492	$ 30,118,547	$ 77,187,945

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Butte

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Unfunded Pension Liability	2004	2005	2034	$ 49,895,000	$ 49,895,000	$ —	$ 49,895,000
Unfunded Pension Liability 2005	2005	2005	2014	7,865,000	7,865,000	690,000	7,175,000
Total Pension Obligation Bonds				**57,760,000**	**57,760,000**	**690,000**	**57,070,000**
General Obligation Bonds							
Workers Compensation, Series A	2005	2005	2006	5,734,700	5,734,700	2,200,400	3,534,300
Workers Compensation, Series B	2005	2005	2008	14,744,000	14,744,000	649,700	14,094,300
Total General Obligation Bonds				**20,478,700**	**20,478,700**	**2,850,100**	**17,628,600**
State Construction Loans							
Solar Energy Project	2003	—	—	3,167,000	—	—	3,167,000
Total State Construction Loans				**3,167,000**	**—**	**—**	**3,167,000**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	9,935,816
Landfill Equipment Lease	—	—	—	—	—	—	1,288,662
Landfill Liability	—	—	—	—	—	—	1,429,869
Solar Project Gap funding	—	—	—	—	—	—	947,626
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**13,601,973**
County Total Bonds and Other Long-Term Debt				**$ 81,405,700**	**$ 78,238,700**	**$ 3,540,100**	**$ 91,467,573**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 5,224,450**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	**—**
Total Other Operating Revenues	—
Total Operating Revenue	**—**
Total Operating Expenses	—
Net Operating Income (Loss)	**—**
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	**—**
Net Income Before Extraordinary Items	**—**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**—**
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	**—**
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 235,811
Local Cash Grants	949,849
State Cash Grants	164,936
Federal Cash Grants	309,124
Other Revenues	18,940
Total Revenues	**1,678,660**
Purchased Transportation	1,708,087
Other Expenses	500,595
Total Expenses	**2,208,682**
Net Transit Income (Loss)	**(530,022)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (530,022)**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Butte

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	5,662,647
Total Operating Expenses		5,028,306
Net Operating Income (Loss)		**634,341**
Total Non-Operating Revenues		475,017
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**1,109,358**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**1,109,358**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Calaveras

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 8,644,926
Less Than County Wide Funds - Secured and Unsecured	883,047
Property Tax In-Lieu of Vehicle License Fees	2,875,348
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	50,783
Total Property Taxes	**12,454,104**
Other Taxes	
Sales and Use Taxes	2,429,125
Transportation Tax (Non-Transit)	—
Property Transfer	979,580
Transient Lodging	348,950
Timber Yield	112,452
Aircraft	1,589
Construction Development Taxes	—
Utility Users Tax	—
Other	23
Total Other Taxes	**3,871,719**
Total Taxes	**16,325,823**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	64,010
Business Licenses	65,348
Construction Permits	4,945,573
Road Privileges and Permits	104,027
Zoning Permits	—
Franchises	730,316
Other	188,185
Total Licenses Permits and Franchises	**6,097,459**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	204,888
Other Court Fines	854,230
Forfeitures and Penalties	—
Penalties and Cost on Delinquent Taxes	34,845
Total Fines, Forfeitures and Penalties	**1,093,963**
Revenue from Use of Money and Property	
Interest	646,391
Rents and Concessions	1,100
Royalties	—
Total Revenue from the Use of Money and Property	**647,491**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,973,443
Motor Vehicle In-Lieu Tax	187,463
Realignment from the Vehicle License Fee Fund	1,992,868
Public Assistance Administration	2,732,579
Public Assistance Programs	2,284,415
Realignment for Social Services	1,344,144
Health:	
Aid for Mental Health	1,066,153
Realignment for Mental Health	747,202
Medically Indigent Adults	—
Alcohol and Drug Abuse	506,843
Other Aid for Health	353,262
Realignment for Health Services	779,430
Homeowners' Property Tax Relief	146,069
Open Space Tax Relief	199,505
SB90 Mandated Costs	36,865
Public Safety Fund	1,528,184
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	173,705
Office of Criminal Justice and Planning Programs	306,079
Library	17,440
District Attorney Programs	—
Law Enforcement	616,701
Other	2,054,847
Total State	**19,047,197**
Federal	
Public Assistance Administration	2,574,528
Public Assistance Programs	2,223,380
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	1,027,994
Health Grants	141,485
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	96,966
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	1,540,781
Law Enforcement	—
Other	785,828
Total Federal	**8,390,962**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	—
Total Other Aid	**—**
Charges for Current Services	
Assessments and Tax Collection Fees	380,314
Property Tax Administrative Fees	121,208
Auditing and Accounting Fees	420
Communication Services	—
Election Services	57,642
Legal Services	20,493
Planning and Engineering Services	467,662
Agricultural Services	4,045
Civil Process Services	4,710
Court Fees and Costs	207,410
Booking Fees	11,656
Estate Fees	—
Human Services	18,579
Law Enforcement Services	246,021
Recording Fees	577,972
Road and Street Services	16,002
Health Fees	137,314
Mental Health Services	168,956
California Children Services	—
Sanitation Services	330,218
Institutional Care and Services	351
Library Services	19,686
Park and Recreation Fees	—
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	1,043,078
Total Charges for Current Services	**3,833,737**
Miscellaneous Revenue	
Other Sales	31,053
Tobacco Settlement	438,349
Welfare Repayments	109,808
Cancelled Warrants	15,181
Other	1,015,733
Total Miscellaneous Revenue	**1,610,124**
Other Financing Sources	
Sale of Fixed Assets	332
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**332**
Total General County Revenues Before Transfers	**57,047,088**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	3,919,795
Total General County Revenues and Transfers In	**$ 60,966,883**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Calaveras

General	
Board of Supervisors	$ 341,163
Clerk of the Board	152,697
Administrative Officer	583,596
Other	—
Total Legislative and Administrative	**1,077,456**
Finance	
Auditor-Controller	748,220
Treasurer-Tax Collector	434,552
Assessor	1,173,255
Other	443,944
Total Finance	**2,799,971**
Counsel	
County Counsel	482,759
Other	—
Total Counsel	**482,759**
Total Personnel	**—**
Total Elections	**243,685**
Total Communications	**33,254**
Total Property Management	**417,463**
Plant Acquisition	
Jails	—
Courts	—
Other	2,153,401
Total Plant Acquisition	**2,153,401**
Total Promotion	**123,067**
Total Other General	**3,842,301**
Total General	**11,173,357**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	310,331
Fifty Percent Excess Revenue Calculation	62,411
Other Trial Court	42,948
County Clerk	—
Grand Jury (Including Audit)	52,101
District Attorney-Prosecution	1,061,567
District Attorney-Family Support	—
Public Defender	342,748
Court Appointed Counsel	—
Other	108,023
Total Judicial	**1,980,129**
Total Police Protection	**6,683,908**
Detention and Correction	
Adult Detention	1,504,392
Juvenile Detention	8,579
Probation	1,137,226
Total Detention and Correction	**2,650,197**
Total Fire Protection	**447,111**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	720,663
Building Inspector	1,938,741
Other	—
Total Protective Inspection	**2,659,404**
Other Protection	
Local Agency Formation Commission (LAFCO)	20,886
Recorder	354,421
Coroner	121,658
Emergency Services	523,233
Planning and Zoning	595,610
Pound	250,920
Other	56,858
Total Other Protection	**1,923,586**
Total Public Protection	**16,344,335**

Public Ways and Facilities	
Total Roads	6,118,635
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**6,118,635**
Health	
Total Public Health	3,199,248
Total Medical Care	—
Total Mental Health	2,101,680
Total Drug and Alcohol Abuse Services	996,785
Total Health	**6,297,713**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	4,224,286
Aid Programs - Cash (Grants)	6,456,068
Total Welfare	**10,680,354**
Social Services	
Administration and Programs	242,909
Other	662,760
Total Social Services	**905,669**
General Relief	
Aid to Indigents	38,580
Indigent Burial	4,000
Total General Relief	**42,580**
Total Care of Court Wards	**179,662**
Total Veteran Services	**—**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	889,907
Total Other Public Assistance	**889,907**
Total Public Assistance	**12,698,172**
Education	
Total School Administration	—
Total Library Services	550,834
Total Agricultural Education	169,895
Total Other Education	—
Total Education	**720,729**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	15,504
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**15,504**
Debt Service	
Total Retirement of Long-Term Debt	725,752
Total Interest on Long-Term Debt	52,978
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**778,730**
Total General County Expenditures Before Transfers	**54,147,175**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	4,407,187
Total General County Expenditures and Transfers Out	**$ 58,554,362**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 31,905,035	$ 13,696,725	$ 18,208,310

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Calaveras

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
State Construction Loans							
Airport Ent. - Electric	1999	—	—	$ 154,168	$ —	$ 37,261	$ 69,620
Airport Ent. - Hangars	1999	—	—	391,554	—	57,236	192,364
Total State Construction Loans				**545,722**	**—**	**94,497**	**261,984**
Other Long-Term Debt Schedule							
Caterpillar Fin Serv-3 Graders	—	—	—	—	—	—	—
Caterpillar Fin Serv-Grader	—	—	—	—	—	—	—
CWHS Building Operating Lease	—	—	—	—	—	—	5,833,558
General Motors Accept Corp	—	—	—	—	—	—	12,744
Modular Furniture	—	—	—	—	—	—	129,633
Mun Serv Group #11- 5 Police Veh	—	—	—	—	—	—	184,798
Mun Serv Grp #10-5 Police Veh	—	—	—	—	—	—	127,123
Mun Serv Grp #8-5 Police Veh	—	—	—	—	—	—	—
Mun Serv Grp #9-5 Police Veh	—	—	—	—	—	—	34,017
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**6,321,873**
County Total Bonds and Other Long-Term Debt				**$ 545,722**	**$ —**	**$ 94,497**	**$ 6,583,857**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 524,335**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	**—**
Total Other Operating Revenues	—
Total Operating Revenue	**—**
Total Operating Expenses	—
Net Operating Income (Loss)	**—**
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	**—**
Net Income Before Extraordinary Items	**—**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**—**
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	**—**
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 42,200
Local Cash Grants	408,693
State Cash Grants	76,394
Federal Cash Grants	177,237
Other Revenues	25,233
Total Revenues	**729,757**
Purchased Transportation	446,286
Other Expenses	331,643
Total Expenses	**777,929**
Net Transit Income (Loss)	**(48,172)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (48,172)**
Capital Additions to Equity	
Total Local Capital Grants	$ 25,490
Total State Capital Grants	—
Total Federal Capital Grants	161,340
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ 186,830**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Calaveras

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	180,131
Total Operating Expenses		123,015
Net Operating Income (Loss)		**57,116**
Total Non-Operating Revenue		100,116
Total Non-Operating Expenses		73,344
Income (Loss) Before Operating Transfers		**83,888**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**83,888**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	4,037,517
Total Operating Expenses		4,141,107
Net Operating Income (Loss)		**(103,590)**
Total Non-Operating Revenues		1,215,077
Total Non-Operating Expenses		1,451,252
Income (Loss) Before Operating Transfers		**(339,765)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(339,765)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Colusa

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 5,161,317
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	1,329,617
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	14,511
Total Property Taxes	**6,505,445**
Other Taxes	
Sales and Use Taxes	974,758
Transportation Tax (Non-Transit)	—
Property Transfer	—
Transient Lodging	—
Timber Yield	1,526
Aircraft	—
Construction Development Taxes	293,959
Utility Users Tax	—
Other	—
Total Other Taxes	**1,270,243**
Total Taxes	**7,775,688**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	11,790
Business Licenses	14,522
Construction Permits	282,440
Road Privileges and Permits	35,204
Zoning Permits	17,724
Franchises	443,785
Other	445,367
Total Licenses Permits and Franchises	**1,250,832**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	103,203
Other Court Fines	1,100,570
Forfeitures and Penalties	132,277
Penalties and Cost on Delinquent Taxes	288,052
Total Fines, Forfeitures and Penalties	**1,624,102**
Revenue from Use of Money and Property	
Interest	285,812
Rents and Concessions	39,495
Royalties	87
Total Revenue from the Use of Money and Property	**325,394**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,409,200
Motor Vehicle In-Lieu Tax	168,036
Realignment from the Vehicle License Fee Fund	966,501
Public Assistance Administration	1,706,272
Public Assistance Programs	903,398
Realignment for Social Services	832,627
Health:	
Aid for Mental Health	1,109,798
Realignment for Mental Health	576,301
Medically Indigent Adults	—
Alcohol and Drug Abuse	885,561
Other Aid for Health	667,240
Realignment for Health Services	245,202
Homeowners' Property Tax Relief	64,054
Open Space Tax Relief	846,880
SB90 Mandated Costs	1,797
Public Safety Fund	1,207,528
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	168,779
Office of Criminal Justice and Planning Programs	681,065
Library	94,803
District Attorney Programs	25,034
Law Enforcement	274,906
Other	3,377,338
Total State	**16,212,320**
Federal	
Public Assistance Administration	1,009,574
Public Assistance Programs	1,055,933
Health Administration	7,626
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	27,873
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	656,136
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	—
Other	511,544
Total Federal	**3,268,686**
Other Aid	
Other In-Lieu Taxes	2,184
Other Governmental Agencies	18,999
Total Other Aid	**21,183**
Charges for Current Services	
Assessments and Tax Collection Fees	74,006
Property Tax Administrative Fees	153,385
Auditing and Accounting Fees	6,635
Communication Services	—
Election Services	15,271
Legal Services	69,866
Planning and Engineering Services	323,066
Agricultural Services	178,022
Civil Process Services	8,500
Court Fees and Costs	116,008
Booking Fees	16,779
Estate Fees	16,148
Human Services	39,220
Law Enforcement Services	258,096
Recording Fees	447,327
Road and Street Services	50,214
Health Fees	30,215
Mental Health Services	11,546
California Children Services	460
Sanitation Services	9,725
Institutional Care and Services	67,315
Library Services	13,489
Park and Recreation Fees	—
Other:	
Personnel Services	2,639
Building Maintenance and Grounds	—
Administrative Services	287
Other	372,713
Total Charges for Current Services	**2,280,932**
Miscellaneous Revenue	
Other Sales	18,442
Tobacco Settlement	—
Welfare Repayments	—
Cancelled Warrants	2,918
Other	791,609
Total Miscellaneous Revenue	**812,969**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**33,572,106**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	25,694
Total General County Revenues and Transfers In	**$ 33,597,800**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Colusa

General	
Board of Supervisors	$ 378,813
Clerk of the Board	221,242
Administrative Officer	4,110
Other	—
Total Legislative and Administrative	**604,165**
Finance	
Auditor-Controller	410,971
Treasurer-Tax Collector	72,142
Assessor	776,647
Other	44,891
Total Finance	**1,304,651**
Counsel	
County Counsel	233,371
Other	—
Total Counsel	**233,371**
Total Personnel	**4,380**
Total Elections	**170,596**
Total Communications	**—**
Total Property Management	**738,267**
Plant Acquisition	
Jails	—
Courts	—
Other	—
Total Plant Acquisition	**—**
Total Promotion	**—**
Total Other General	**56,946**
Total General	**3,112,376**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	397,468
Fifty Percent Excess Revenue Calculation	208,046
Other Trial Court	173,262
County Clerk	—
Grand Jury (Including Audit)	10,749
District Attorney-Prosecution	611,569
District Attorney-Family Support	673,568
Public Defender	225,558
Court Appointed Counsel	19,105
Other	121,409
Total Judicial	**2,440,734**
Total Police Protection	**3,607,734**
Detention and Correction	
Adult Detention	2,070,587
Juvenile Detention	69,471
Probation	1,045,528
Total Detention and Correction	**3,185,586**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**3,440**
Protective Inspection	
Agricultural Commissioner	733,315
Building Inspector	275,494
Other	—
Total Protective Inspection	**1,008,809**
Other Protection	
Local Agency Formation Commission (LAFCO)	45,961
Recorder	221,243
Coroner	121,927
Emergency Services	327,760
Planning and Zoning	275,494
Pound	88,493
Other	146,612
Total Other Protection	**1,227,490**
Total Public Protection	**11,473,793**

Public Ways and Facilities	
Total Roads	3,787,383
Total Transportation Terminals	64,751
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**3,852,134**
Health	
Total Public Health	3,592,338
Total Medical Care	83,154
Total Mental Health	1,437,522
Total Drug and Alcohol Abuse Services	985,561
Total Health	**6,098,575**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	2,854,909
Aid Programs - Cash (Grants)	2,855,461
Total Welfare	**5,710,370**
Social Services	
Administration and Programs	25,689
Other	7,613
Total Social Services	**33,302**
General Relief	
Aid to Indigents	28,995
Indigent Burial	6,796
Total General Relief	**35,791**
Total Care of Court Wards	**21,547**
Total Veteran Services	**51,841**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	33,343
Total Other Public Assistance	**33,343**
Total Public Assistance	**5,886,194**
Education	
Total School Administration	626
Total Library Services	509,791
Total Agricultural Education	209,633
Total Other Education	—
Total Education	**720,050**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	—
Total Veteran Memorial Building	10,249
Total Small Craft Harbors	—
Total Recreation and Cultural	**10,249**
Debt Service	
Total Retirement of Long-Term Debt	417,562
Total Interest on Long-Term Debt	282,547
Total Interest on Short-Term Notes and Warrants	2,078
Total Debt Service	**702,187**
Total General County Expenditures Before Transfers	**31,855,558**
Transfers Out	
Total Transfers Out to Enterprises	190
Operating Transfers Between Funds Other Than Governmental and Enterprise	118,846
Total General County Expenditures and Transfers Out	**$ 31,974,594**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ —	$ —	$ —

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Colusa

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	$ 440,558
Compensated Absences	—	—	—	—	—	—	1,528,206
Dept. of Transportation Loan Payable	—	—	—	—	—	—	7,310
Postclosure Landfill Liability	—	—	—	—	—	—	964,537
Total Other Long-Term Debt Schedule				—	—	—	**2,940,611**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 2,940,611**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 5,802,125**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 70,341
Local Cash Grants	433,488
State Cash Grants	29,413
Federal Cash Grants	32,477
Other Revenues	38,775
Total Revenues	**604,494**
Purchased Transportation	22,647
Other Expenses	625,591
Total Expenses	**648,238**
Net Transit Income (Loss)	**(43,744)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (43,744)**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Colusa

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	232,022
Total Operating Expenses		215,722
Net Operating Income (Loss)		**16,300**
Total Non-Operating Revenue		31,457
Total Non-Operating Expenses		37,199
Income (Loss) Before Operating Transfers		**10,558**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**10,558**
Current Year Capital Outlay (Enterprise Activity)	**$**	**3,014**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	1,082,999
Total Operating Expenses		1,073,346
Net Operating Income (Loss)		**9,653**
Total Non-Operating Revenues		2,013
Total Non-Operating Expenses		48,737
Income (Loss) Before Operating Transfers		**(37,071)**
Transfers In from the County		190
Transfers Out to the County		—
Net Transfers In (Out)		**190**
Net Income (Loss)	**$**	**(36,881)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: The county did not provide Appropriation Limit data for the fiscal year 2004-05.
   Reference: Table 6, Statement of County Expenditures and Appropriation Limits.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Contra Costa

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 140,984,604
Less Than County Wide Funds - Secured and Unsecured	16,086,917
Property Tax In-Lieu of Vehicle License Fees	68,812,173
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	(2,036,803)
Total Property Taxes	**223,846,891**
Other Taxes	
Sales and Use Taxes	10,811,160
Transportation Tax (Non-Transit)	—
Property Transfer	13,825,538
Transient Lodging	1,824,772
Timber Yield	—
Aircraft	563,429
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**27,024,899**
Total Taxes	**250,871,790**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	1,735,208
Business Licenses	836,494
Construction Permits	13,737,785
Road Privileges and Permits	914,216
Zoning Permits	535,340
Franchises	10,707,407
Other	1,267,800
Total Licenses Permits and Franchises	**29,734,250**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	2,679,567
Other Court Fines	4,317,970
Forfeitures and Penalties	4,219,535
Penalties and Cost on Delinquent Taxes	9,853,857
Total Fines, Forfeitures and Penalties	**21,070,929**
Revenue from Use of Money and Property	
Interest	7,976,199
Rents and Concessions	2,053,068
Royalties	—
Total Revenue from the Use of Money and Property	**10,029,267**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	16,065,097
Motor Vehicle In-Lieu Tax	22,984,073
Realignment from the Vehicle License Fee Fund	9,658,437
Public Assistance Administration	69,830,895
Public Assistance Programs	35,563,360
Realignment for Social Services	35,848,470
Health:	
Aid for Mental Health	11,744,686
Realignment for Mental Health	21,109,911
Medically Indigent Adults	—
Alcohol and Drug Abuse	13,746,332
Other Aid for Health	12,503,492
Realignment for Health Services	—
Homeowners' Property Tax Relief	2,394,962
Open Space Tax Relief	70,265
SB90 Mandated Costs	1,603,094
Public Safety Fund	65,553,287
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	5,754,306
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Law Enforcement	—
Other	23,400,622
Total State	**347,831,289**
Federal	
Public Assistance Administration	105,713,434
Public Assistance Programs	91,652,910
Health Administration	11,635,562
Workforce Investment Act (WIA)	4,644,406
Community Development Block Grant	11,346,851
Health Grants	2,875,099
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	913,127
Other	6,723,839
Total Federal	**235,505,228**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	34,307,239
Total Other Aid	**34,307,239**
Charges for Current Services	
Assessments and Tax Collection Fees	12,385,389
Property Tax Administrative Fees	1,037,722
Auditing and Accounting Fees	1,914,022
Communication Services	2,329,810
Election Services	3,373,891
Legal Services	2,571,316
Planning and Engineering Services	7,123,079
Agricultural Services	158,882
Civil Process Services	395,693
Court Fees and Costs	8,753,401
Booking Fees	—
Estate Fees	242,855
Human Services	2,385,117
Law Enforcement Services	43,016,976
Recording Fees	13,287,180
Road and Street Services	40,897,463
Health Fees	13,352,561
Mental Health Services	42,219,570
California Children Services	21,095
Sanitation Services	1,440,035
Institutional Care and Services	608,458
Library Services	678,220
Park and Recreation Fees	—
Other:	
Personnel Services	2,763,073
Building Maintenance and Grounds	13,845,496
Administrative Services	—
Other	17,282,185
Total Charges for Current Services	**232,083,489**
Miscellaneous Revenue	
Other Sales	343,961
Tobacco Settlement	—
Welfare Repayments	—
Cancelled Warrants	—
Other	27,956,412
Total Miscellaneous Revenue	**28,300,373**
Other Financing Sources	
Sale of Fixed Assets	1,186,028
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**1,186,028**
Total General County Revenues Before Transfers	**1,190,919,882**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 1,190,919,882**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Contra Costa

General	
Board of Supervisors	$ 4,907,791
Clerk of the Board	501,937
Administrative Officer	3,065,584
Other	791,991
Total Legislative and Administrative	**9,267,303**
Finance	
Auditor-Controller	6,131,555
Treasurer-Tax Collector	4,305,046
Assessor	13,339,637
Other	4,234,600
Total Finance	**28,010,838**
Counsel	
County Counsel	3,551,884
Other	—
Total Counsel	**3,551,884**
Total Personnel	**6,412,851**
Total Elections	**5,998,526**
Total Communications	**1,387,345**
Total Property Management	**18,272,326**
Plant Acquisition	
Jails	—
Courts	—
Other	21,872,912
Total Plant Acquisition	**21,872,912**
Total Promotion	**52,935**
Total Other General	**15,699,371**
Total General	**110,526,291**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	16,461,021
Fifty Percent Excess Revenue Calculation	2,090,266
Other Trial Court	13,825,866
County Clerk	—
Grand Jury (Including Audit)	177,626
District Attorney-Prosecution	21,308,713
District Attorney-Family Support	18,647,498
Public Defender	16,733,085
Court Appointed Counsel	1,800,505
Other	699,810
Total Judicial	**91,744,390**
Total Police Protection	**80,603,616**
Detention and Correction	
Adult Detention	60,281,924
Juvenile Detention	22,695,523
Probation	23,235,499
Total Detention and Correction	**106,212,946**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**582,101**
Protective Inspection	
Agricultural Commissioner	3,625,992
Building Inspector	12,662,505
Other	—
Total Protective Inspection	**16,288,497**
Other Protection	
Local Agency Formation Commission (LAFCO)	90,057
Recorder	4,853,529
Coroner	1,785,958
Emergency Services	5,020,632
Planning and Zoning	10,023,287
Pound	7,681,534
Other	236,186
Total Other Protection	**29,691,183**
Total Public Protection	**325,122,733**

Public Ways and Facilities	
Total Roads	85,108,001
Total Transportation Terminals	—
Total Transportation Systems	546,916
Total Parking Facilities	—
Total Public Ways and Facilities	**85,654,917**
Health	
Total Public Health	63,043,621
Total Medical Care	2,834,970
Total Mental Health	94,955,684
Total Drug and Alcohol Abuse Services	15,881,269
Total Health	**176,715,544**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	99,757,669
Aid Programs - Cash (Grants)	103,056,048
Total Welfare	**202,813,717**
Social Services	
Administration and Programs	101,115,006
Other	1,608,930
Total Social Services	**102,723,936**
General Relief	
Aid to Indigents	4,526,569
Indigent Burial	75,331
Total General Relief	**4,601,900**
Total Care of Court Wards	**—**
Total Veteran Services	**565,243**
Other Public Assistance	
Workforce Investment Act (WIA)	4,708,654
Other	43,118,063
Total Other Public Assistance	**47,826,717**
Total Public Assistance	**358,531,513**
Education	
Total School Administration	—
Total Library Services	21,457,840
Total Agricultural Education	301,771
Total Other Education	—
Total Education	**21,759,611**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**—**
Debt Service	
Total Retirement of Long-Term Debt	24,563,504
Total Interest on Long-Term Debt	33,899,475
Total Interest on Short-Term Notes and Warrants	2,416
Total Debt Service	**58,465,395**
Total General County Expenditures Before Transfers	**1,136,776,004**
Transfers Out	
Total Transfers Out to Enterprises	49,135,151
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 1,185,911,155**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 5,495,560,951	$ 262,681,829	$ 5,232,879,122

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Contra Costa

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Obligation Bonds	1994	1994	2011	$ 337,365,000	$ 337,365,000	$ 188,362,326	$ 149,002,674
Pension Obligation Bonds 2	2001	2001	2014	107,005,000	107,005,000	1,950,000	105,055,000
Pension Obligation Bonds 3	2002	2002	2022	322,710,000	322,710,000	—	322,710,000
Total Pension Obligation Bonds				**767,080,000**	**767,080,000**	**190,312,326**	**576,767,674**
Special Assessment Bonds							
1915 Act Bonds	1987	1987	2016	31,741,119	31,741,119	28,821,119	2,920,000
1915 Act Bonds	2001	2002	2017	6,575,000	6,575,000	1,460,000	5,115,000
Total Special Assessment Bonds				**38,316,119**	**38,316,119**	**30,281,119**	**8,035,000**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	36,927,578
Compensated Absences (Ent)	—	—	—	—	—	—	9,016,706
Other Leases - Equipment	—	—	—	—	—	—	12,839,740
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**58,784,024**
County Total Bonds and Other Long-Term Debt				**$ 805,396,119**	**$ 805,396,119**	**$ 220,593,445**	**$ 643,586,698**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 488,447,150**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	**Yes**
Patient Revenues	
Gross Patient Revenue	$ 386,863,544
Total Deductions from Revenues	170,830,619
Net Patient Revenue	**216,032,925**
Total Other Operating Revenues	141,451,041
Total Operating Revenue	**357,483,966**
Total Operating Expenses	434,395,194
Net Operating Income (Loss)	**(76,911,228)**
Total Non-Operating Revenue	96,669,834
Total Non-Operating Expenses	15,977,764
Net Non-Operating Income	**80,692,070**
Net Income Before Extraordinary Items	**3,780,842**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**3,780,842**
Transfers In from the County	49,135,151
Transfers Out to the County	—
Net Transfers In (Out)	**49,135,151**
Net Income (Loss)	**$ 52,915,993**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	**—**
Purchased Transportation	—
Other Expenses	—
Total Expenses	**—**
Net Transit Income (Loss)	**—**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Contra Costa

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	3,503,400
Total Operating Expenses		4,880,159
Net Operating Income (Loss)		**(1,376,759)**
Total Non-Operating Revenue		1,011,348
Total Non-Operating Expenses		159,610
Income (Loss) Before Operating Transfers		**(525,021)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(525,021)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**472,678**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses: Medical Insurance

Total Operating Revenue	$	1,723,000
Total Operating Expense		1,819,000
Net Operating Income (Loss)		**(96,000)**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(96,000)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(96,000)**
Current Year Capital Outlay	**$**	**—**

Other Enterprise Statement of Revenues and Expenses: Sheriff Training Ctr

Total Operating Revenue	$	837,000
Total Operating Expense		1,287,000
Net Operating Income (Loss)		**(450,000)**
Total Non-Operating Revenue		271,000
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(179,000)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(179,000)**
Current Year Capital Outlay	**$**	**472,678**

Table 6. Counties Annual Report — Fiscal Year 2004-05

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include $19,266,983 in vehicle license fee (VLF) gap loan proceeds from the sale of the county's VLF receivables.
   Reference: Table 6, Statement of County Revenues.

2. Informational Note: Revenues for Realignment from Vehicle License Fees of $23,381,047, Realignment for Health Services of $7,702,479, and Tobacco Settlement of $10,143,508 are reported on the Hospital Enterprise Statement of Revenues and Expenses as State Subventions or Grants and Other Non-Operating Revenues, included in Total Non-Operating Revenues in lieu of being reported in the Statement of County Revenues, State and Miscellaneous revenue sources.
   Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Del Norte

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 2,453,979
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	2,180,614
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	—
Total Property Taxes	**4,634,593**
Other Taxes	
Sales and Use Taxes	1,066,349
Transportation Tax (Non-Transit)	—
Property Transfer	161,634
Transient Lodging	211,893
Timber Yield	94,773
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**1,534,649**
Total Taxes	**6,169,242**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	67,447
Business Licenses	—
Construction Permits	498,850
Road Privileges and Permits	29,421
Zoning Permits	25,230
Franchises	426,326
Other	15,970
Total Licenses Permits and Franchises	**1,063,244**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	—
Other Court Fines	775,239
Forfeitures and Penalties	76,952
Penalties and Cost on Delinquent Taxes	299,986
Total Fines, Forfeitures and Penalties	**1,152,177**
Revenue from Use of Money and Property	
Interest	327,871
Rents and Concessions	63,073
Royalties	—
Total Revenue from the Use of Money and Property	**390,944**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	799,484
Motor Vehicle In-Lieu Tax	633,885
Realignment from the Vehicle License Fee Fund	1,960,772
Public Assistance Administration	3,264,597
Public Assistance Programs	5,378,411
Realignment for Social Services	1,584,243
Health:	
Aid for Mental Health	492,267
Realignment for Mental Health	834,500
Medically Indigent Adults	—
Alcohol and Drug Abuse	152,603
Other Aid for Health	524,256
Realignment for Health Services	481,164
Homeowners' Property Tax Relief	64,944
Open Space Tax Relief	—
SB90 Mandated Costs	345,732
Public Safety Fund	1,109,074
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	194,043
Office of Criminal Justice and Planning Programs	645,103
Library	—
District Attorney Programs	—
Law Enforcement	500,000
Other	5,620,191
Total State	**24,585,269**
Federal	
Public Assistance Administration	4,342,745
Public Assistance Programs	5,464,593
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	—
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	582,991
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	19,816
Law Enforcement	8,103
Other	1,539,521
Total Federal	**11,957,769**
Other Aid	
Other In-Lieu Taxes	6,300
Other Governmental Agencies	288,632
Total Other Aid	**294,932**
Charges for Current Services	
Assessments and Tax Collection Fees	94,714
Property Tax Administrative Fees	101,772
Auditing and Accounting Fees	4,000
Communication Services	14,062
Election Services	5,115
Legal Services	900,106
Planning and Engineering Services	274,370
Agricultural Services	15,938
Civil Process Services	26,176
Court Fees and Costs	130,172
Booking Fees	34,091
Estate Fees	—
Human Services	27,203
Law Enforcement Services	140,504
Recording Fees	176,868
Road and Street Services	57,405
Health Fees	83,089
Mental Health Services	323,942
California Children Services	—
Sanitation Services	—
Institutional Care and Services	1,268,795
Library Services	—
Park and Recreation Fees	69,211
Other:	
Personnel Services	43,600
Building Maintenance and Grounds	3,295
Administrative Services	77,561
Other	16,597
Total Charges for Current Services	**3,888,586**
Miscellaneous Revenue	
Other Sales	47,940
Tobacco Settlement	297,324
Welfare Repayments	13,528
Cancelled Warrants	1,758
Other	146,279
Total Miscellaneous Revenue	**506,829**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**50,008,992**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	190,395
Total General County Revenues and Transfers In	**$ 50,199,387**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Del Norte

General	
Board of Supervisors	$ 284,054
Clerk of the Board	44,686
Administrative Officer	305,893
Other	57,015
Total Legislative and Administrative	**691,648**
Finance	
Auditor-Controller	583,198
Treasurer-Tax Collector	243,530
Assessor	541,930
Other	65,956
Total Finance	**1,434,614**
Counsel	
County Counsel	282,971
Other	—
Total Counsel	**282,971**
Total Personnel	**300,220**
Total Elections	**114,478**
Total Communications	**—**
Total Property Management	**736,507**
Plant Acquisition	
Jails	—
Courts	—
Other	398,137
Total Plant Acquisition	**398,137**
Total Promotion	**42,942**
Total Other General	**1,410,044**
Total General	**5,411,561**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	124,085
Fifty Percent Excess Revenue Calculation	118,536
Other Trial Court	17,250
County Clerk	—
Grand Jury (Including Audit)	31,319
District Attorney-Prosecution	711,245
District Attorney-Family Support	1,958,372
Public Defender	996,553
Court Appointed Counsel	—
Other	—
Total Judicial	**3,957,360**
Total Police Protection	**2,741,249**
Detention and Correction	
Adult Detention	2,130,501
Juvenile Detention	2,117,210
Probation	916,826
Total Detention and Correction	**5,164,537**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	243,939
Building Inspector	276,596
Other	—
Total Protective Inspection	**520,535**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	185,045
Coroner	65,884
Emergency Services	285,422
Planning and Zoning	566,185
Pound	129,606
Other	285,648
Total Other Protection	**1,517,790**
Total Public Protection	**13,901,471**

Public Ways and Facilities	
Total Roads	5,145,888
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**5,145,888**
Health	
Total Public Health	2,081,586
Total Medical Care	—
Total Mental Health	3,598,068
Total Drug and Alcohol Abuse Services	641,414
Total Health	**6,321,068**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	3,479,144
Aid Programs - Cash (Grants)	8,813,277
Total Welfare	**12,292,421**
Social Services	
Administration and Programs	2,583,202
Other	463,614
Total Social Services	**3,046,816**
General Relief	
Aid to Indigents	21,945
Indigent Burial	21,301
Total General Relief	**43,246**
Total Care of Court Wards	**—**
Total Veteran Services	**80,641**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	91,855
Total Other Public Assistance	**91,855**
Total Public Assistance	**15,554,979**
Education	
Total School Administration	—
Total Library Services	—
Total Agricultural Education	22,466
Total Other Education	29,636
Total Education	**52,102**
Recreation and Cultural Services	
Total Recreation Facilities	297,758
Total Cultural Services	11,266
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**309,024**
Debt Service	
Total Retirement of Long-Term Debt	425,000
Total Interest on Long-Term Debt	441,638
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**866,638**
Total General County Expenditures Before Transfers	**47,562,731**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 47,562,731**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 11,538,235	$ 5,952,152	$ 5,586,083

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Del Norte

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	$ 1,661,397
Total Other Long-Term Debt Schedule				—	—	—	**1,661,397**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 1,661,397**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 13,734,872**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 64,556
Local Cash Grants	445,138
State Cash Grants	881,288
Federal Cash Grants	—
Other Revenues	—
Total Revenues	**1,390,982**
Purchased Transportation	558,587
Other Expenses	648,734
Total Expenses	**1,207,321**
Net Transit Income (Loss)	**183,661**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ 183,661**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Del Norte

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	170,055
Total Operating Expenses		575,210
Net Operating Income (Loss)		**(405,155)**
Total Non-Operating Revenue		314,337
Total Non-Operating Expenses		48,008
Income (Loss) Before Operating Transfers		**(138,826)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(138,826)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include $523,666 in vehicle license fee (VLF) gap loan proceeds from the sale of the county's VLF receivables.
   Reference: Table 6, Statement of County Revenues.

2. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a $5,000,000 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of El Dorado

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 41,454,275
Less Than County Wide Funds - Secured and Unsecured	3,502,282
Property Tax In-Lieu of Vehicle License Fees	11,133,926
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	1,387,445
Total Property Taxes	**57,477,928**
Other Taxes	
Sales and Use Taxes	8,966,191
Transportation Tax (Non-Transit)	299,447
Property Transfer	3,944,711
Transient Lodging	1,305,438
Timber Yield	221,017
Aircraft	—
Construction Development Taxes	25,964,805
Utility Users Tax	—
Other	111
Total Other Taxes	**40,701,720**
Total Taxes	**98,179,648**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	149,529
Business Licenses	313,249
Construction Permits	6,816,782
Road Privileges and Permits	178,900
Zoning Permits	186,941
Franchises	1,611,304
Other	1,205,975
Total Licenses Permits and Franchises	**10,462,680**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	395,330
Other Court Fines	797,423
Forfeitures and Penalties	80,058
Penalties and Cost on Delinquent Taxes	2,599,694
Total Fines, Forfeitures and Penalties	**3,872,505**
Revenue from Use of Money and Property	
Interest	3,188,534
Rents and Concessions	82,683
Royalties	—
Total Revenue from the Use of Money and Property	**3,271,217**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	6,081,951
Motor Vehicle In-Lieu Tax	142,957
Realignment from the Vehicle License Fee Fund	7,219,412
Public Assistance Administration	6,159,232
Public Assistance Programs	5,478,218
Realignment for Social Services	4,539,001
Health:	
Aid for Mental Health	4,373,110
Realignment for Mental Health	2,846,051
Medically Indigent Adults	—
Alcohol and Drug Abuse	27,938
Other Aid for Health	1,831,137
Realignment for Health Services	2,256,791
Homeowners' Property Tax Relief	661,089
Open Space Tax Relief	41,994
SB90 Mandated Costs	219,828
Public Safety Fund	8,108,472
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	294,777
Office of Criminal Justice and Planning Programs	133,530
Library	105,407
District Attorney Programs	1,514,826
Law Enforcement	491,866
Other	10,205,625
Total State	**62,733,212**
Federal	
Public Assistance Administration	6,908,467
Public Assistance Programs	11,347,301
Health Administration	834,229
Workforce Investment Act (WIA)	—
Community Development Block Grant	482,822
Health Grants	2,405,330
Other:	
Community Oriented Policing Services (COPS)	43,939
Office of Criminal Justice and Planning Programs	655,727
DEA Programs/Drug and Alcohol Programs	289,934
District Attorney Programs	3,398,996
Aging Programs	747,945
Senior Citizens Programs	—
Road Projects	833,547
Law Enforcement	475,785
Other	2,940,139
Total Federal	**31,364,161**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	1,830,637
Total Other Aid	**1,830,637**
Charges for Current Services	
Assessments and Tax Collection Fees	991,294
Property Tax Administrative Fees	1,624,542
Auditing and Accounting Fees	659,798
Communication Services	18,060
Election Services	297,415
Legal Services	101,393
Planning and Engineering Services	5,450,377
Agricultural Services	5,311
Civil Process Services	50,671
Court Fees and Costs	2,849,224
Booking Fees	274,507
Estate Fees	197,909
Human Services	79,283
Law Enforcement Services	488,758
Recording Fees	2,732,029
Road and Street Services	266,877
Health Fees	143,157
Mental Health Services	737,134
California Children Services	423
Sanitation Services	131,199
Institutional Care and Services	389,309
Library Services	193,509
Park and Recreation Fees	45,686
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	4,741,935
Total Charges for Current Services	**22,469,800**
Miscellaneous Revenue	
Other Sales	590,609
Tobacco Settlement	1,689,438
Welfare Repayments	—
Cancelled Warrants	—
Other	1,135,746
Total Miscellaneous Revenue	**3,415,793**
Other Financing Sources	
Sale of Fixed Assets	2,032,947
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	889,483
Total Other Financing Sources	**2,922,430**
Total General County Revenues Before Transfers	**240,522,083**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	1,166,536
Total General County Revenues and Transfers In	**$ 241,688,619**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of El Dorado

General	
Board of Supervisors	$ 1,134,924
Clerk of the Board	—
Administrative Officer	1,064,822
Other	—
Total Legislative and Administrative	**2,199,746**
Finance	
Auditor-Controller	2,085,499
Treasurer-Tax Collector	2,227,162
Assessor	3,612,199
Other	366,301
Total Finance	**8,291,161**
Counsel	
County Counsel	2,631,931
Other	—
Total Counsel	**2,631,931**
Total Personnel	**948,738**
Total Elections	**1,201,440**
Total Communications	**2,404,214**
Total Property Management	**3,220,068**
Plant Acquisition	
Jails	288,319
Courts	87,414
Other	6,457,233
Total Plant Acquisition	**6,832,966**
Total Promotion	**241,107**
Total Other General	**5,955,820**
Total General	**33,927,191**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	1,028,348
Fifty Percent Excess Revenue Calculation	476,571
Other Trial Court	4,140,373
County Clerk	—
Grand Jury (Including Audit)	127,793
District Attorney-Prosecution	5,265,333
District Attorney-Family Support	4,672,655
Public Defender	1,826,277
Court Appointed Counsel	—
Other	—
Total Judicial	**17,537,350**
Total Police Protection	**23,279,478**
Detention and Correction	
Adult Detention	11,658,859
Juvenile Detention	3,530,640
Probation	4,767,208
Total Detention and Correction	**19,956,707**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**5,548,586**
Protective Inspection	
Agricultural Commissioner	1,170,563
Building Inspector	5,442,125
Other	—
Total Protective Inspection	**6,612,688**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	1,143,802
Coroner	558,158
Emergency Services	815,887
Planning and Zoning	2,465,721
Pound	1,432,339
Other	2,771,107
Total Other Protection	**9,187,014**
Total Public Protection	**82,121,823**

Public Ways and Facilities	
Total Roads	34,169,181
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**34,169,181**
Health	
Total Public Health	14,869,766
Total Medical Care	—
Total Mental Health	8,929,797
Total Drug and Alcohol Abuse Services	2,460,570
Total Health	**26,260,133**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	9,785,690
Aid Programs - Cash (Grants)	13,343,253
Total Welfare	**23,128,943**
Social Services	
Administration and Programs	6,490,114
Other	3,433,122
Total Social Services	**9,923,236**
General Relief	
Aid to Indigents	63,196
Indigent Burial	—
Total General Relief	**63,196**
Total Care of Court Wards	**—**
Total Veteran Services	**297,242**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	2,424,233
Total Other Public Assistance	**2,424,233**
Total Public Assistance	**35,836,850**
Education	
Total School Administration	—
Total Library Services	2,227,238
Total Agricultural Education	242,935
Total Other Education	—
Total Education	**2,470,173**
Recreation and Cultural Services	
Total Recreation Facilities	862,589
Total Cultural Services	106,800
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**969,389**
Debt Service	
Total Retirement of Long-Term Debt	1,883,547
Total Interest on Long-Term Debt	608,357
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**2,491,904**
Total General County Expenditures Before Transfers	**218,246,644**
Transfers Out	
Total Transfers Out to Enterprises	72,536
Operating Transfers Between Funds Other Than Governmental and Enterprise	709,062
Total General County Expenditures and Transfers Out	**$ 219,028,242**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 124,010,443	$ 83,647,157	$ 40,363,286

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of El Dorado

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
State Construction Loans							
Airport Improvements	1985	—	—	$ 221,694	$ —	$ 9,463	$ 45,861
Total State Construction Loans				**221,694**	**—**	**9,463**	**45,861**
Other Long-Term Debt Schedule							
Equipment Acquisition	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	10,057,802
Equipment 2005	—	—	—	—	—	—	931,448
General Fund Loan	—	—	—	—	—	—	60,795
Postclosure Landfill Liability	—	—	—	—	—	—	5,486,400
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**16,536,445**
County Total Bonds and Other Long-Term Debt				**$ 221,694**	**$ —**	**$ 9,463**	**$ 16,582,306**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 13,255,081**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	**—**
Total Other Operating Revenues	—
Total Operating Revenue	**—**
Total Operating Expenses	—
Net Operating Income (Loss)	**—**
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	**—**
Net Income Before Extraordinary Items	**—**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**—**
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	**—**
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 60,751
Local Cash Grants	260,175
State Cash Grants	39,272
Federal Cash Grants	10,704
Other Revenues	(16,283)
Total Revenues	**354,619**
Purchased Transportation	366,289
Other Expenses	25,891
Total Expenses	**392,180**
Net Transit Income (Loss)	**(37,561)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (37,561)**
Capital Additions to Equity	
Total Local Capital Grants	$ 22,033
Total State Capital Grants	—
Total Federal Capital Grants	87,256
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ 109,289**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of El Dorado

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	539,587
Total Operating Expenses		755,178
Net Operating Income (Loss)		**(215,591)**
Total Non-Operating Revenue		316,504
Total Non-Operating Expenses		10,840
Income (Loss) Before Operating Transfers		**90,073**
Transfers In from the County		72,536
Transfers Out to the County		—
Net Transfers In (Out)		**72,536**
Net Income (Loss)	**$**	**162,609**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Fresno

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 58,474,581
Less Than County Wide Funds - Secured and Unsecured	6,269,601
Property Tax In-Lieu of Vehicle License Fees	61,550,168
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	248,505
Total Property Taxes	**126,542,855**
Other Taxes	
Sales and Use Taxes	16,797,246
Transportation Tax (Non-Transit)	6,925,737
Property Transfer	4,361,917
Transient Lodging	—
Timber Yield	14,181
Aircraft	—
Construction Development Taxes	487,332
Utility Users Tax	—
Other	12,485,773
Total Other Taxes	**41,072,186**
Total Taxes	**167,615,041**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	25,058
Business Licenses	257,469
Construction Permits	3,399,468
Road Privileges and Permits	143,363
Zoning Permits	674,374
Franchises	4,038,104
Other	190,703
Total Licenses Permits and Franchises	**8,728,539**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	3,391,139
Other Court Fines	6,436,111
Forfeitures and Penalties	337,964
Penalties and Cost on Delinquent Taxes	1,174,963
Total Fines, Forfeitures and Penalties	**11,340,177**
Revenue from Use of Money and Property	
Interest	5,328,150
Rents and Concessions	4,918,946
Royalties	—
Total Revenue from the Use of Money and Property	**10,247,096**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	14,060,872
Motor Vehicle In-Lieu Tax	1,800,979
Realignment from the Vehicle License Fee Fund	43,204,104
Public Assistance Administration	95,571,612
Public Assistance Programs	111,198,589
Realignment for Social Services	41,625,638
Health:	
Aid for Mental Health	20,548,039
Realignment for Mental Health	21,802,470
Medically Indigent Adults	69
Alcohol and Drug Abuse	7,145,073
Other Aid for Health	2,789,528
Realignment for Health Services	9,746,743
Homeowners' Property Tax Relief	1,263,487
Open Space Tax Relief	5,670,209
SB90 Mandated Costs	—
Public Safety Fund	52,568,816
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	243,503
Office of Criminal Justice and Planning Programs	6,047,682
Library	1,513,315
District Attorney Programs	11,689,437
Law Enforcement	2,605,818
Other	15,745,340
Total State	**466,841,323**
Federal	
Public Assistance Administration	101,545,685
Public Assistance Programs	111,489,504
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	5,497,017
Health Grants	4,490,340
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	81,057
DEA Programs/Drug and Alcohol Programs	1,720,750
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	7,208
Law Enforcement	416,732
Other	5,843,532
Total Federal	**231,091,825**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	3,597,909
Total Other Aid	**3,597,909**
Charges for Current Services	
Assessments and Tax Collection Fees	334,085
Property Tax Administrative Fees	2,353,980
Auditing and Accounting Fees	3,169,917
Communication Services	—
Election Services	849,041
Legal Services	478,179
Planning and Engineering Services	6,057,495
Agricultural Services	1,820,667
Civil Process Services	604,163
Court Fees and Costs	10,793,249
Booking Fees	80,854
Estate Fees	462,511
Human Services	—
Law Enforcement Services	13,218,205
Recording Fees	4,958,125
Road and Street Services	4,400,495
Health Fees	10,979,612
Mental Health Services	3,511,718
California Children Services	4,413,103
Sanitation Services	375
Institutional Care and Services	26,218,686
Library Services	2,263,111
Park and Recreation Fees	267,684
Other:	
Personnel Services	2,194,906
Building Maintenance and Grounds	1,852,820
Administrative Services	477,841
Other	5,797,032
Total Charges for Current Services	**107,557,854**
Miscellaneous Revenue	
Other Sales	466,992
Tobacco Settlement	2,085,303
Welfare Repayments	4,053,768
Cancelled Warrants	—
Other	5,691,486
Total Miscellaneous Revenue	**12,297,549**
Other Financing Sources	
Sale of Fixed Assets	7,500
Proceeds from the Sale of Bonds	5,276,807
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**5,284,307**
Total General County Revenues Before Transfers	**1,024,601,620**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	6,129,540
Total General County Revenues and Transfers In	**$ 1,030,731,160**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Fresno

General	
Board of Supervisors	$ 941,903
Clerk of the Board	577,295
Administrative Officer	1,621,451
Other	2,258,079
Total Legislative and Administrative	**5,398,728**
Finance	
Auditor-Controller	5,177,777
Treasurer-Tax Collector	2,403,093
Assessor	9,434,763
Other	489,835
Total Finance	**17,505,468**
Counsel	
County Counsel	2,606,865
Other	—
Total Counsel	**2,606,865**
Total Personnel	**1,712,612**
Total Elections	**3,474,678**
Total Communications	**—**
Total Property Management	**17,424,569**
Plant Acquisition	
Jails	—
Courts	—
Other	2,751,154
Total Plant Acquisition	**2,751,154**
Total Promotion	**478,008**
Total Other General	**5,261,099**
Total General	**56,613,181**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	14,918,413
Fifty Percent Excess Revenue Calculation	2,664,500
Other Trial Court	395,000
County Clerk	—
Grand Jury (Including Audit)	38,666
District Attorney-Prosecution	20,769,714
District Attorney-Family Support	23,154,048
Public Defender	9,254,071
Court Appointed Counsel	3,441,765
Other	637,818
Total Judicial	**75,273,995**
Total Police Protection	**70,418,614**
Detention and Correction	
Adult Detention	42,718,592
Juvenile Detention	24,092,843
Probation	21,242,504
Total Detention and Correction	**88,053,939**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	7,162,748
Building Inspector	—
Other	686,370
Total Protective Inspection	**7,849,118**
Other Protection	
Local Agency Formation Commission (LAFCO)	338,772
Recorder	2,001,665
Coroner	1,678,920
Emergency Services	—
Planning and Zoning	15,778,918
Pound	—
Other	922,941
Total Other Protection	**20,721,216**
Total Public Protection	**262,316,882**

Public Ways and Facilities	
Total Roads	34,576,835
Total Transportation Terminals	—
Total Transportation Systems	2,292,244
Total Parking Facilities	—
Total Public Ways and Facilities	**36,869,079**
Health	
Total Public Health	73,295,104
Total Medical Care	19,010,219
Total Mental Health	73,694,532
Total Drug and Alcohol Abuse Services	17,123,342
Total Health	**183,123,197**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	135,982,396
Aid Programs - Cash (Grants)	224,667,099
Total Welfare	**360,649,495**
Social Services	
Administration and Programs	80,262,369
Other	—
Total Social Services	**80,262,369**
General Relief	
Aid to Indigents	4,061,325
Indigent Burial	—
Total General Relief	**4,061,325**
Total Care of Court Wards	**—**
Total Veteran Services	**259,679**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	5,726,041
Total Other Public Assistance	**5,726,041**
Total Public Assistance	**450,958,909**
Education	
Total School Administration	—
Total Library Services	19,552,416
Total Agricultural Education	408,406
Total Other Education	—
Total Education	**19,960,822**
Recreation and Cultural Services	
Total Recreation Facilities	2,645,035
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**2,645,035**
Debt Service	
Total Retirement of Long-Term Debt	2,465,000
Total Interest on Long-Term Debt	20,232,702
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**22,697,702**
Total General County Expenditures Before Transfers	**1,035,184,807**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 1,035,184,807**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 307,905,252	$ 160,351,649	$ 147,553,603

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Fresno

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
POB - Reduce Pension Liab.	1998	1998	2018	$ 184,910,000	$ 184,910,000	$ 154,255,000	$ 30,655,000
Refunding Series 2002	2002	2009	2018	117,055,000	117,055,000	—	117,055,000
Pension Obligation Bonds 2004	2004	2006	2034	402,897,749	402,897,749	—	402,897,749
Total Pension Obligation Bonds				**704,862,749**	**704,862,749**	**154,255,000**	**550,607,749**
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	—
Claims and Judgements	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	33,294,638
Disposal Site Comp Absences	—	—	—	—	—	—	46,550
Postclosure Landfill Liability	—	—	—	—	—	—	16,270,526
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**49,611,714**
County Total Bonds and Other Long-Term Debt				**$ 704,862,749**	**$ 704,862,749**	**$ 154,255,000**	**$ 600,219,463**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 72,127,998**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Fresno

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	12,406,559
Total Operating Expenses		10,259,800
Net Operating Income (Loss)		**2,146,759**
Total Non-Operating Revenues		2,575,245
Total Non-Operating Expenses		1,706,564
Income (Loss) Before Operating Transfers		**3,015,440**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**3,015,440**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Glenn

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 3,748,590
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	2,116,578
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	5,322
Total Property Taxes	**5,870,490**
Other Taxes	
Sales and Use Taxes	1,193,672
Transportation Tax (Non-Transit)	—
Property Transfer	177,982
Transient Lodging	5,363
Timber Yield	3,421
Aircraft	14,928
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**1,395,366**
Total Taxes	**7,265,856**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	76,865
Business Licenses	—
Construction Permits	328,382
Road Privileges and Permits	24,259
Zoning Permits	78,280
Franchises	559,983
Other	9,293
Total Licenses Permits and Franchises	**1,077,062**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	661,764
Other Court Fines	491,357
Forfeitures and Penalties	91,613
Penalties and Cost on Delinquent Taxes	246,179
Total Fines, Forfeitures and Penalties	**1,490,913**
Revenue from Use of Money and Property	
Interest	436,253
Rents and Concessions	69,593
Royalties	5,941
Total Revenue from the Use of Money and Property	**511,787**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,579,081
Motor Vehicle In-Lieu Tax	555,303
Realignment from the Vehicle License Fee Fund	1,708,873
Public Assistance Administration	3,818,055
Public Assistance Programs	2,166,254
Realignment for Social Services	1,706,479
Health:	
Aid for Mental Health	512,149
Realignment for Mental Health	808,229
Medically Indigent Adults	1,482,138
Alcohol and Drug Abuse	701,543
Other Aid for Health	1,537,701
Realignment for Health Services	555,276
Homeowners' Property Tax Relief	67,443
Open Space Tax Relief	1,031,909
SB90 Mandated Costs	8,123
Public Safety Fund	1,462,127
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	115,816
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Law Enforcement	604,994
Other	1,798,866
Total State	**22,220,359**
Federal	
Public Assistance Administration	4,065,186
Public Assistance Programs	7,728,297
Health Administration	—
Workforce Investment Act (WIA)	807,212
Community Development Block Grant	574,510
Health Grants	817,543
Other:	
Community Oriented Policing Services (COPS)	3,791
Office of Criminal Justice and Planning Programs	251,131
DEA Programs/Drug and Alcohol Programs	486,856
District Attorney Programs	765,761
Aging Programs	—
Senior Citizens Programs	—
Road Projects	42,843
Law Enforcement	391,056
Other	425,631
Total Federal	**16,359,817**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	488,467
Total Other Aid	**488,467**
Charges for Current Services	
Assessments and Tax Collection Fees	52,302
Property Tax Administrative Fees	135,241
Auditing and Accounting Fees	76,426
Communication Services	1,746
Election Services	10,875
Legal Services	43,404
Planning and Engineering Services	119,660
Agricultural Services	98,004
Civil Process Services	18,893
Court Fees and Costs	275,414
Booking Fees	57,988
Estate Fees	137,235
Human Services	61,767
Law Enforcement Services	203,047
Recording Fees	172,504
Road and Street Services	22,668
Health Fees	366,128
Mental Health Services	528,437
California Children Services	340
Sanitation Services	—
Institutional Care and Services	395,188
Library Services	—
Park and Recreation Fees	—
Other:	
Personnel Services	661,564
Building Maintenance and Grounds	—
Administrative Services	—
Other	243,845
Total Charges for Current Services	**3,682,676**
Miscellaneous Revenue	
Other Sales	15,656
Tobacco Settlement	285,931
Welfare Repayments	11,630
Cancelled Warrants	875
Other	219,313
Total Miscellaneous Revenue	**533,405**
Other Financing Sources	
Sale of Fixed Assets	138,151
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	2,612,500
Total Other Financing Sources	**2,750,651**
Total General County Revenues Before Transfers	**56,380,993**
Transfers In	
Total Transfers In from Enterprises	18,345
Operating Transfers Between Funds Other Than Governmental and Enterprise	148,996
Total General County Revenues and Transfers In	**$ 56,548,334**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Glenn

General	
Board of Supervisors	$ 500,352
Clerk of the Board	250,781
Administrative Officer	31,086
Other	6,791
Total Legislative and Administrative	**789,010**
Finance	
Auditor-Controller	166,994
Treasurer-Tax Collector	78,585
Assessor	995,087
Other	230,843
Total Finance	**1,471,509**
Counsel	
County Counsel	122,147
Other	—
Total Counsel	**122,147**
Total Personnel	**17,308**
Total Elections	**152,788**
Total Communications	**—**
Total Property Management	**—**
Plant Acquisition	
Jails	47,286
Courts	—
Other	2,260,706
Total Plant Acquisition	**2,307,992**
Total Promotion	**6,411**
Total Other General	**177,186**
Total General	**5,044,351**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	360,970
Fifty Percent Excess Revenue Calculation	256,456
Other Trial Court	342,389
County Clerk	—
Grand Jury (Including Audit)	36,465
District Attorney-Prosecution	817,266
District Attorney-Family Support	762,375
Public Defender	325,864
Court Appointed Counsel	—
Other	684
Total Judicial	**2,902,469**
Total Police Protection	**4,133,211**
Detention and Correction	
Adult Detention	2,504,952
Juvenile Detention	882,288
Probation	1,141,590
Total Detention and Correction	**4,528,830**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**14,906**
Protective Inspection	
Agricultural Commissioner	1,878,943
Building Inspector	281,262
Other	—
Total Protective Inspection	**2,160,205**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	350,099
Coroner	39,457
Emergency Services	23,077
Planning and Zoning	725,731
Pound	252,560
Other	184,883
Total Other Protection	**1,575,807**
Total Public Protection	**15,315,428**

Public Ways and Facilities	
Total Roads	2,510,532
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**2,510,532**
Health	
Total Public Health	3,692,403
Total Medical Care	378,518
Total Mental Health	5,196,580
Total Drug and Alcohol Abuse Services	1,233,242
Total Health	**10,500,743**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	7,555,213
Aid Programs - Cash (Grants)	5,261,891
Total Welfare	**12,817,104**
Social Services	
Administration and Programs	6,292,284
Other	—
Total Social Services	**6,292,284**
General Relief	
Aid to Indigents	159,924
Indigent Burial	4,880
Total General Relief	**164,804**
Total Care of Court Wards	**—**
Total Veteran Services	**66,901**
Other Public Assistance	
Workforce Investment Act (WIA)	806,832
Other	813,989
Total Other Public Assistance	**1,620,821**
Total Public Assistance	**20,961,914**
Education	
Total School Administration	45,000
Total Library Services	111,643
Total Agricultural Education	189,958
Total Other Education	—
Total Education	**346,601**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**—**
Debt Service	
Total Retirement of Long-Term Debt	310,833
Total Interest on Long-Term Debt	58,637
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**369,470**
Total General County Expenditures Before Transfers	**55,049,039**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	18,508
Total General County Expenditures and Transfers Out	**$ 55,067,547**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 26,949,031	$ 10,665,924	$ 16,283,107

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Glenn

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
State Construction Loans							
Willows Airport Fuel Facility	1998	—	—	$ 125,000	$ —	$ 17,518	$ 92,482
Orland Airport Fuel Facility	2000	—	—	120,000	—	16,800	98,400
Total State Construction Loans				**245,000**	**—**	**34,318**	**190,882**
Other Long-Term Debt Schedule							
Advance From Other Funds	—	—	—	—	—	—	39,797
Asphalt Trucks (2)	—	—	—	—	—	—	42,639
Caterpillar D&R #958.9	—	—	—	—	—	—	3,816
Compensated Absences	—	—	—	—	—	—	1,370,036
Compensated Absences - Ent.	—	—	—	—	—	—	8,426
Equip Lease-Purch. Caterpillar D8R	—	—	—	—	—	—	—
Equip Lease-Purchase Asphalt Roller	—	—	—	—	—	—	13,741
Jail Facility Refinance	—	—	—	—	—	—	823,000
Landfill Closure	—	—	—	—	—	—	3,135,565
Office of Education Admin Facility	—	—	—	—	—	—	2,612,500
Wheel Loader Contract #958.8	—	—	—	—	—	—	40,100
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**8,089,620**
County Total Bonds and Other Long-Term Debt				**$ 245,000**	**$ —**	**$ 34,318**	**$ 8,280,502**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 597,863**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	**Yes**
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	**—**
Total Other Operating Revenues	—
Total Operating Revenue	**—**
Total Operating Expenses	—
Net Operating Income (Loss)	**—**
Total Non-Operating Revenue	34,242
Total Non-Operating Expenses	1,144
Net Non-Operating Income	**33,098**
Net Income Before Extraordinary Items	**33,098**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**33,098**
Transfers In from the County	—
Transfers Out to the County	13,345
Net Transfers In (Out)	**(13,345)**
Net Income (Loss)	**$ 19,753**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 93,097
Local Cash Grants	622,500
State Cash Grants	33,762
Federal Cash Grants	45,688
Other Revenues	87,248
Total Revenues	**882,295**
Purchased Transportation	261,268
Other Expenses	609,010
Total Expenses	**870,278**
Net Transit Income (Loss)	**12,017**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ 12,017**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Glenn

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	332,665
Total Operating Expenses		379,689
Net Operating Income (Loss)		**(47,024)**
Total Non-Operating Revenue		32,094
Total Non-Operating Expenses		33,299
Income (Loss) Before Operating Transfers		**(48,229)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(48,229)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	1,260,004
Total Operating Expenses		903,657
Net Operating Income (Loss)		**356,347**
Total Non-Operating Revenues		100,599
Total Non-Operating Expenses		114,185
Income (Loss) Before Operating Transfers		**342,761**
Transfers In from the County		—
Transfers Out to the County		5,000
Net Transfers In (Out)		**(5,000)**
Net Income (Loss)	**$**	**337,761**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include $555,303 in vehicle license fee (VLF) gap loan proceeds from the sale of the county's VLF receivables.
   Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Humboldt

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 11,600,704
Less Than County Wide Funds - Secured and Unsecured	3,174,023
Property Tax In-Lieu of Vehicle License Fees	9,940,492
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	107,106
Total Property Taxes	**24,822,325**
Other Taxes	
Sales and Use Taxes	3,338,373
Transportation Tax (Non-Transit)	790,385
Property Transfer	956,662
Transient Lodging	904,482
Timber Yield	1,564,128
Aircraft	22,436
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**7,576,466**
Total Taxes	**32,398,791**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	122,458
Business Licenses	391,373
Construction Permits	951,645
Road Privileges and Permits	42,762
Zoning Permits	—
Franchises	1,065,274
Other	94,524
Total Licenses Permits and Franchises	**2,668,036**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	1,422,085
Other Court Fines	24,580
Forfeitures and Penalties	540,658
Penalties and Cost on Delinquent Taxes	511,997
Total Fines, Forfeitures and Penalties	**2,499,320**
Revenue from Use of Money and Property	
Interest	462,564
Rents and Concessions	32,602
Royalties	—
Total Revenue from the Use of Money and Property	**495,166**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	3,491,717
Motor Vehicle In-Lieu Tax	2,646,767
Realignment from the Vehicle License Fee Fund	12,358,475
Public Assistance Administration	11,219,262
Public Assistance Programs	9,660,554
Realignment for Social Services	7,870,478
Health:	
Aid for Mental Health	5,732,293
Realignment for Mental Health	4,235,643
Medically Indigent Adults	734,249
Alcohol and Drug Abuse	662,212
Other Aid for Health	2,163,269
Realignment for Health Services	3,255,113
Homeowners' Property Tax Relief	353,332
Open Space Tax Relief	213,475
SB90 Mandated Costs	145,653
Public Safety Fund	7,777,895
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	207,409
Office of Criminal Justice and Planning Programs	187,934
Library	132,169
District Attorney Programs	5,441,969
Law Enforcement	2,618,298
Other	5,494,169
Total State	**86,602,335**
Federal	
Public Assistance Administration	15,900,936
Public Assistance Programs	11,030,268
Health Administration	488,184
Workforce Investment Act (WIA)	1,996,369
Community Development Block Grant	2,142,068
Health Grants	9,327,107
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	1,525,324
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	1,641,879
Law Enforcement	506,229
Other	2,761,318
Total Federal	**47,319,682**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	—
Total Other Aid	**—**
Charges for Current Services	
Assessments and Tax Collection Fees	458,054
Property Tax Administrative Fees	325,034
Auditing and Accounting Fees	20,866
Communication Services	—
Election Services	214,014
Legal Services	161,339
Planning and Engineering Services	885,663
Agricultural Services	64,177
Civil Process Services	89,279
Court Fees and Costs	1,821,476
Booking Fees	442,436
Estate Fees	368,695
Human Services	202,881
Law Enforcement Services	204,697
Recording Fees	648,839
Road and Street Services	1,205,584
Health Fees	3,068,256
Mental Health Services	1,481,759
California Children Services	—
Sanitation Services	195,004
Institutional Care and Services	514,133
Library Services	65,233
Park and Recreation Fees	271,644
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	221,129
Other	270,157
Total Charges for Current Services	**13,200,349**
Miscellaneous Revenue	
Other Sales	282,535
Tobacco Settlement	1,367,535
Welfare Repayments	1,038,930
Cancelled Warrants	7,750
Other	1,025,036
Total Miscellaneous Revenue	**3,721,786**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	2,927,537
Total Other Financing Sources	**2,927,537**
Total General County Revenues Before Transfers	**191,833,002**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	917,766
Total General County Revenues and Transfers In	**$ 192,750,768**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Humboldt

General	
Board of Supervisors	$ 605,705
Clerk of the Board	63,286
Administrative Officer	468,390
Other	—
Total Legislative and Administrative	**1,137,381**
Finance	
Auditor-Controller	751,105
Treasurer-Tax Collector	629,667
Assessor	1,851,365
Other	524,571
Total Finance	**3,756,708**
Counsel	
County Counsel	1,581,883
Other	—
Total Counsel	**1,581,883**
Total Personnel	**444,655**
Total Elections	**664,261**
Total Communications	**131,024**
Total Property Management	**2,647,239**
Plant Acquisition	
Jails	—
Courts	845,478
Other	3,094,475
Total Plant Acquisition	**3,939,953**
Total Promotion	**80,535**
Total Other General	**306,152**
Total General	**14,689,791**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	1,025,583
Fifty Percent Excess Revenue Calculation	100,913
Other Trial Court	257,993
County Clerk	—
Grand Jury (Including Audit)	34,619
District Attorney-Prosecution	3,478,239
District Attorney-Family Support	4,867,032
Public Defender	2,458,358
Court Appointed Counsel	422,933
Other	—
Total Judicial	**12,645,670**
Total Police Protection	**9,852,412**
Detention and Correction	
Adult Detention	8,195,595
Juvenile Detention	2,359,331
Probation	4,855,027
Total Detention and Correction	**15,409,953**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**48,314**
Protective Inspection	
Agricultural Commissioner	435,089
Building Inspector	1,085,828
Other	—
Total Protective Inspection	**1,520,917**
Other Protection	
Local Agency Formation Commission (LAFCO)	26,999
Recorder	652,887
Coroner	481,960
Emergency Services	126,377
Planning and Zoning	4,012,975
Pound	804,854
Other	619,792
Total Other Protection	**6,725,844**
Total Public Protection	**46,203,110**

Public Ways and Facilities	
Total Roads	12,168,173
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**12,168,173**
Health	
Total Public Health	21,745,930
Total Medical Care	1,941,399
Total Mental Health	21,085,985
Total Drug and Alcohol Abuse Services	2,258,952
Total Health	**47,032,266**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	33,098,857
Aid Programs - Cash (Grants)	12,667,488
Total Welfare	**45,766,345**
Social Services	
Administration and Programs	6,534,419
Other	3,065
Total Social Services	**6,537,484**
General Relief	
Aid to Indigents	1,567,901
Indigent Burial	—
Total General Relief	**1,567,901**
Total Care of Court Wards	**—**
Total Veteran Services	**93,999**
Other Public Assistance	
Workforce Investment Act (WIA)	2,536,973
Other	—
Total Other Public Assistance	**2,536,973**
Total Public Assistance	**56,502,702**
Education	
Total School Administration	—
Total Library Services	1,957,003
Total Agricultural Education	103,789
Total Other Education	—
Total Education	**2,060,792**
Recreation and Cultural Services	
Total Recreation Facilities	665,228
Total Cultural Services	—
Total Veteran Memorial Building	32,370
Total Small Craft Harbors	—
Total Recreation and Cultural	**697,598**
Debt Service	
Total Retirement of Long-Term Debt	972,316
Total Interest on Long-Term Debt	886,636
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**1,858,952**
Total General County Expenditures Before Transfers	**181,213,384**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 181,213,384**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 62,616,742	$ 31,898,453	$ 30,718,289

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Humboldt

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	$ —
Airport Improvements	—	—	—	—	—	—	19,577
Compensated Absences	—	—	—	—	—	—	15,098,100
Enterprise Compensated Absences	—	—	—	—	—	—	173,669
Imaging Equip Lease	—	—	—	—	—	—	133,635
ISF Loan	—	—	—	—	—	—	1,710,550
Total Other Long-Term Debt Schedule				—	—	—	**17,135,531**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 17,135,531**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 34,462,388**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Humboldt

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	1,902,774
Total Operating Expenses		1,848,978
Net Operating Income (Loss)		**53,796**
Total Non-Operating Revenue		46,911
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**100,707**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**100,707**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	344,870
Total Operating Expenses		278,413
Net Operating Income (Loss)		**66,457**
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**66,457**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**66,457**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include $2,632,763 in vehicle license fee (VLF) gap loan proceeds from the sale of the county's VLF receivables.
   Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Imperial

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 8,054,595
Less Than County Wide Funds - Secured and Unsecured	2,733,021
Property Tax In-Lieu of Vehicle License Fees	11,236,388
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	197,841
Total Property Taxes	**22,221,845**
Other Taxes	
Sales and Use Taxes	1,891,600
Transportation Tax (Non-Transit)	456,258
Property Transfer	540,604
Transient Lodging	16,089
Timber Yield	—
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**2,904,551**
Total Taxes	**25,126,396**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	8,032
Business Licenses	55,812
Construction Permits	817,801
Road Privileges and Permits	391,805
Zoning Permits	85,606
Franchises	707,873
Other	993,722
Total Licenses Permits and Franchises	**3,060,651**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	2,641,390
Other Court Fines	1,201,092
Forfeitures and Penalties	65,211
Penalties and Cost on Delinquent Taxes	1,645,969
Total Fines, Forfeitures and Penalties	**5,553,662**
Revenue from Use of Money and Property	
Interest	1,637,006
Rents and Concessions	401,729
Royalties	—
Total Revenue from the Use of Money and Property	**2,038,735**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	4,810,236
Motor Vehicle In-Lieu Tax	3,806,400
Realignment from the Vehicle License Fee Fund	13,064,522
Public Assistance Administration	13,942,432
Public Assistance Programs	15,014,864
Realignment for Social Services	7,666,328
Health:	
Aid for Mental Health	1,406,437
Realignment for Mental Health	3,571,856
Medically Indigent Adults	9,240,652
Alcohol and Drug Abuse	2,114,933
Other Aid for Health	5,799,162
Realignment for Health Services	3,327,102
Homeowners' Property Tax Relief	207,121
Open Space Tax Relief	579,045
SB90 Mandated Costs	267,746
Public Safety Fund	8,269,717
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	—
Office of Criminal Justice and Planning Programs	751,530
Library	136,973
District Attorney Programs	—
Law Enforcement	2,379,308
Other	5,253,517
Total State	**101,609,881**
Federal	
Public Assistance Administration	16,561,766
Public Assistance Programs	12,507,614
Health Administration	4,130
Workforce Investment Act (WIA)	6,452,799
Community Development Block Grant	2,171,997
Health Grants	535,394
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	1,330,471
District Attorney Programs	—
Aging Programs	568,645
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	556,477
Other	6,536,830
Total Federal	**47,226,123**
Other Aid	
Other In-Lieu Taxes	427,090
Other Governmental Agencies	218,136
Total Other Aid	**645,226**
Charges for Current Services	
Assessments and Tax Collection Fees	678,662
Property Tax Administrative Fees	517,268
Auditing and Accounting Fees	63,668
Communication Services	—
Election Services	150,741
Legal Services	25,899
Planning and Engineering Services	38,389
Agricultural Services	623,351
Civil Process Services	96,616
Court Fees and Costs	13,927
Booking Fees	—
Estate Fees	184,990
Human Services	11,601
Law Enforcement Services	48,480
Recording Fees	852,383
Road and Street Services	755,863
Health Fees	806,206
Mental Health Services	518,079
California Children Services	580
Sanitation Services	254,298
Institutional Care and Services	6,173,513
Library Services	3,357
Park and Recreation Fees	63,906
Other:	
Personnel Services	63,739
Building Maintenance and Grounds	—
Administrative Services	—
Other	5,499,916
Total Charges for Current Services	**17,445,432**
Miscellaneous Revenue	
Other Sales	8,739
Tobacco Settlement	2,780,854
Welfare Repayments	—
Cancelled Warrants	69,621
Other	1,955,170
Total Miscellaneous Revenue	**4,814,384**
Other Financing Sources	
Sale of Fixed Assets	10,848
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**10,848**
Total General County Revenues Before Transfers	**207,531,338**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	1,338,526
Total General County Revenues and Transfers In	**$ 208,869,864**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Imperial

General	
Board of Supervisors	$ 2,484,320
Clerk of the Board	176,963
Administrative Officer	637,820
Other	—
Total Legislative and Administrative	**3,299,103**
Finance	
Auditor-Controller	1,324,997
Treasurer-Tax Collector	1,111,772
Assessor	1,847,640
Other	352,233
Total Finance	**4,636,642**
Counsel	
County Counsel	1,796,006
Other	—
Total Counsel	**1,796,006**
Total Personnel	**744,850**
Total Elections	**466,259**
Total Communications	**—**
Total Property Management	**5,825,221**
Plant Acquisition	
Jails	—
Courts	—
Other	1,583,502
Total Plant Acquisition	**1,583,502**
Total Promotion	**—**
Total Other General	**355,428**
Total General	**18,707,011**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	1,154,537
Fifty Percent Excess Revenue Calculation	250,627
Other Trial Court	140,410
County Clerk	—
Grand Jury (Including Audit)	58,327
District Attorney-Prosecution	3,334,858
District Attorney-Family Support	3,337,528
Public Defender	1,420,456
Court Appointed Counsel	—
Other	1,234,550
Total Judicial	**10,931,293**
Total Police Protection	**12,316,559**
Detention and Correction	
Adult Detention	10,671,760
Juvenile Detention	2,098,736
Probation	3,167,171
Total Detention and Correction	**15,937,667**
Total Fire Protection	**3,323,134**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	2,551,123
Building Inspector	820,131
Other	259
Total Protective Inspection	**3,371,513**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	609,273
Coroner	—
Emergency Services	308,770
Planning and Zoning	975,133
Pound	67,959
Other	6,069,824
Total Other Protection	**8,030,959**
Total Public Protection	**53,911,125**

Public Ways and Facilities	
Total Roads	7,356,970
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**7,356,970**
Health	
Total Public Health	18,593,679
Total Medical Care	—
Total Mental Health	17,231,635
Total Drug and Alcohol Abuse Services	2,309,263
Total Health	**38,134,577**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	12,807,818
Aid Programs - Cash (Grants)	38,005,587
Total Welfare	**50,813,405**
Social Services	
Administration and Programs	10,640,639
Other	—
Total Social Services	**10,640,639**
General Relief	
Aid to Indigents	28,360
Indigent Burial	30,949
Total General Relief	**59,309**
Total Care of Court Wards	**—**
Total Veteran Services	**102,642**
Other Public Assistance	
Workforce Investment Act (WIA)	5,898,494
Other	9,743,504
Total Other Public Assistance	**15,641,998**
Total Public Assistance	**77,257,993**
Education	
Total School Administration	—
Total Library Services	549,718
Total Agricultural Education	260,060
Total Other Education	248,699
Total Education	**1,058,477**
Recreation and Cultural Services	
Total Recreation Facilities	2,070
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**2,070**
Debt Service	
Total Retirement of Long-Term Debt	2,402,857
Total Interest on Long-Term Debt	4,458,631
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**6,861,488**
Total General County Expenditures Before Transfers	**203,289,711**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	1,031,592
Total General County Expenditures and Transfers Out	**$ 204,321,303**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 83,601,367	$ 58,119,307	$ 25,482,060

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Imperial

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Bonds	1998	2000	2020	$ 35,175,000	$ 35,175,000	$ 4,095,000	$ 31,080,000
Pension Bond Series A	2003	2012	2031	33,265,000	33,265,000	—	33,265,000
Total Pension Obligation Bonds				**68,440,000**	**68,440,000**	**4,095,000**	**64,345,000**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	7,821,814
Lease - 800MHZ Radio Equipment	—	—	—	—	—	—	667,366
Lease - Paver	—	—	—	—	—	—	215,568
Lease - Pumpers	—	—	—	—	—	—	175,770
Lease - Wheel Loader	—	—	—	—	—	—	66,374
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**8,946,892**
County Total Bonds and Other Long-Term Debt				**$ 68,440,000**	**$ 68,440,000**	**$ 4,095,000**	**$ 73,291,892**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 9,956,798**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	**—**
Total Other Operating Revenues	—
Total Operating Revenue	**—**
Total Operating Expenses	—
Net Operating Income (Loss)	**—**
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	**—**
Net Income Before Extraordinary Items	**—**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**—**
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	**—**
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 282,412
Local Cash Grants	1,642,751
State Cash Grants	—
Federal Cash Grants	305,820
Other Revenues	10,676
Total Revenues	**2,241,659**
Purchased Transportation	2,262,420
Other Expenses	139,431
Total Expenses	**2,401,851**
Net Transit Income (Loss)	**(160,192)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (160,192)**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Imperial

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	607,038
Total Operating Expenses		950,878
Net Operating Income (Loss)		**(343,840)**
Total Non-Operating Revenue		76,436
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(267,404)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(267,404)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	2,182,828
Total Operating Expenses		1,568,638
Net Operating Income (Loss)		**614,190**
Total Non-Operating Revenues		162,736
Total Non-Operating Expenses		26,722
Income (Loss) Before Operating Transfers		**750,204**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**750,204**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include $2,855,262 in vehicle license fee (VLF) gap loan proceeds from the sale of the county's VLF receivables.
   Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Inyo

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 8,226,728
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	1,300,550
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	59,983
Total Property Taxes	**9,587,261**
Other Taxes	
Sales and Use Taxes	1,046,616
Transportation Tax (Non-Transit)	—
Property Transfer	83,794
Transient Lodging	1,373,245
Timber Yield	—
Aircraft	32,430
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**2,536,085**
Total Taxes	**12,123,346**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	28,524
Business Licenses	17,392
Construction Permits	165,614
Road Privileges and Permits	11,339
Zoning Permits	5,240
Franchises	69,094
Other	69,166
Total Licenses Permits and Franchises	**366,369**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	—
Other Court Fines	1,669,089
Forfeitures and Penalties	—
Penalties and Cost on Delinquent Taxes	167,972
Total Fines, Forfeitures and Penalties	**1,837,061**
Revenue from Use of Money and Property	
Interest	332,093
Rents and Concessions	92,595
Royalties	229,260
Total Revenue from the Use of Money and Property	**653,948**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,940,625
Motor Vehicle In-Lieu Tax	103,473
Realignment from the Vehicle License Fee Fund	2,385,869
Public Assistance Administration	1,628,125
Public Assistance Programs	704,086
Realignment for Social Services	718,734
Health:	
Aid for Mental Health	260,688
Realignment for Mental Health	907,663
Medically Indigent Adults	—
Alcohol and Drug Abuse	106,679
Other Aid for Health	1,054,430
Realignment for Health Services	436,929
Homeowners' Property Tax Relief	82,950
Open Space Tax Relief	—
SB90 Mandated Costs	34,789
Public Safety Fund	1,502,454
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	162,714
Office of Criminal Justice and Planning Programs	262,466
Library	11,213
District Attorney Programs	—
Law Enforcement	500,000
Other	3,139,051
Total State	**15,942,938**
Federal	
Public Assistance Administration	1,021,241
Public Assistance Programs	832,307
Health Administration	—
Workforce Investment Act (WIA)	171,536
Community Development Block Grant	—
Health Grants	370,433
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	438,941
District Attorney Programs	506,117
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	52,312
Other	3,110,744
Total Federal	**6,503,631**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	3,798,180
Total Other Aid	**3,798,180**
Charges for Current Services	
Assessments and Tax Collection Fees	55,256
Property Tax Administrative Fees	—
Auditing and Accounting Fees	919,047
Communication Services	—
Election Services	11,904
Legal Services	64,510
Planning and Engineering Services	519,203
Agricultural Services	153,658
Civil Process Services	8,208
Court Fees and Costs	478,441
Booking Fees	6,210
Estate Fees	4,201
Human Services	—
Law Enforcement Services	123,909
Recording Fees	141,076
Road and Street Services	110,661
Health Fees	308,038
Mental Health Services	641,528
California Children Services	—
Sanitation Services	—
Institutional Care and Services	—
Library Services	3,279
Park and Recreation Fees	314,288
Other:	
Personnel Services	—
Building Maintenance and Grounds	32,475
Administrative Services	—
Other	497,385
Total Charges for Current Services	**4,393,277**
Miscellaneous Revenue	
Other Sales	44,003
Tobacco Settlement	—
Welfare Repayments	—
Cancelled Warrants	—
Other	109,041
Total Miscellaneous Revenue	**153,044**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	30,631
Total Other Financing Sources	**30,631**
Total General County Revenues Before Transfers	**45,802,425**
Transfers In	
Total Transfers In from Enterprises	24,755
Operating Transfers Between Funds Other Than Governmental and Enterprise	1,266,160
Total General County Revenues and Transfers In	**$ 47,093,340**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Inyo

General	
Board of Supervisors	$ 448,887
Clerk of the Board	—
Administrative Officer	480,715
Other	421,301
Total Legislative and Administrative	**1,350,903**
Finance	
Auditor-Controller	570,617
Treasurer-Tax Collector	300,005
Assessor	729,578
Other	127,591
Total Finance	**1,727,791**
Counsel	
County Counsel	489,788
Other	—
Total Counsel	**489,788**
Total Personnel	**248,591**
Total Elections	**159,196**
Total Communications	**—**
Total Property Management	**1,088,562**
Plant Acquisition	
Jails	—
Courts	123,775
Other	402
Total Plant Acquisition	**124,177**
Total Promotion	**388,194**
Total Other General	**2,124,127**
Total General	**7,701,329**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	614,920
Fifty Percent Excess Revenue Calculation	199,213
Other Trial Court	85,484
County Clerk	60,743
Grand Jury (Including Audit)	15,708
District Attorney-Prosecution	989,739
District Attorney-Family Support	837,632
Public Defender	603,720
Court Appointed Counsel	—
Other	283,504
Total Judicial	**3,690,663**
Total Police Protection	**4,101,268**
Detention and Correction	
Adult Detention	2,582,468
Juvenile Detention	1,397,533
Probation	1,057,405
Total Detention and Correction	**5,037,406**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	271,845
Building Inspector	238,198
Other	—
Total Protective Inspection	**510,043**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	157,896
Coroner	89,330
Emergency Services	239,223
Planning and Zoning	2,301,367
Pound	370,725
Other	1,884,374
Total Other Protection	**5,042,915**
Total Public Protection	**18,382,295**

Public Ways and Facilities	
Total Roads	3,593,439
Total Transportation Terminals	233,431
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**3,826,870**
Health	
Total Public Health	4,032,089
Total Medical Care	—
Total Mental Health	2,325,397
Total Drug and Alcohol Abuse Services	688,403
Total Health	**7,045,889**
Sanitation	
Total Refuse Collection and Disposal	27,019
Total Sanitation	**27,019**
Public Assistance	
Welfare	
Administration	3,307,560
Aid Programs - Cash (Grants)	1,812,502
Total Welfare	**5,120,062**
Social Services	
Administration and Programs	—
Other	—
Total Social Services	**—**
General Relief	
Aid to Indigents	173,675
Indigent Burial	—
Total General Relief	**173,675**
Total Care of Court Wards	**—**
Total Veteran Services	**85,703**
Other Public Assistance	
Workforce Investment Act (WIA)	159,335
Other	—
Total Other Public Assistance	**159,335**
Total Public Assistance	**5,538,775**
Education	
Total School Administration	—
Total Library Services	613,741
Total Agricultural Education	75,215
Total Other Education	—
Total Education	**688,956**
Recreation and Cultural Services	
Total Recreation Facilities	979,601
Total Cultural Services	191,171
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**1,170,772**
Debt Service	
Total Retirement of Long-Term Debt	532,107
Total Interest on Long-Term Debt	118,298
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**650,405**
Total General County Expenditures Before Transfers	**45,032,310**
Transfers Out	
Total Transfers Out to Enterprises	283,169
Operating Transfers Between Funds Other Than Governmental and Enterprise	1,389,934
Total General County Expenditures and Transfers Out	**$ 46,705,413**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 29,248,429	$ 10,674,535	$ 18,573,894

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Inyo

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	$ 25,229
Compensated Absences	—	—	—	—	—	—	1,243,979
Compensated Absences - Enterprise	—	—	—	—	—	—	84,040
Fuel Tank Loan	—	—	—	—	—	—	46,000
Landfill Closure & Postclosure	—	—	—	—	—	—	2,015,800
Sheriff Radio - Lease	—	—	—	—	—	—	645,788
Solid Waste Equip - Lease	—	—	—	—	—	—	487,174
Total Other Long-Term Debt Schedule				—	—	—	**4,548,010**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 4,548,010**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 1,882,565**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 186,088
Local Cash Grants	660,931
State Cash Grants	50,503
Federal Cash Grants	199,737
Other Revenues	55,035
Total Revenues	**1,152,294**
Purchased Transportation	—
Other Expenses	1,536,479
Total Expenses	**1,536,479**
Net Transit Income (Loss)	**(384,185)**
Gain or Loss on Disposal of Fixed Assets	20,818
Total Operator Net Income (Loss)	**$ (363,367)**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	110,000
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ 110,000**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Inyo

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	821,326
Total Operating Expenses		905,089
Net Operating Income (Loss)		**(83,763)**
Total Non-Operating Revenue		40,259
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(43,504)**
Transfers In from the County		48,677
Transfers Out to the County		—
Net Transfers In (Out)		**48,677**
Net Income (Loss)	**$**	**5,173**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	395,596
Total Operating Expenses		1,694,288
Net Operating Income (Loss)		**(1,298,692)**
Total Non-Operating Revenues		1,180,410
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(118,282)**
Transfers In from the County		204,492
Transfers Out to the County		24,755
Net Transfers In (Out)		**179,737**
Net Income (Loss)	**$**	**61,455**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:		**Mosquito Abatement**
Total Operating Revenue	$	246,169
Total Operating Expense		317,155
Net Operating Income (Loss)		**(70,986)**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		70
Income (Loss) Before Operating Transfers		**(71,056)**
Transfers In from the County		30,000
Transfers Out to the County		—
Net Transfers In (Out)		**30,000**
Net Income (Loss)	**$**	**(41,056)**
Current Year Capital Outlay	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:		**Water**
Total Operating Revenue	$	359,545
Total Operating Expense		391,234
Net Operating Income (Loss)		**(31,689)**
Total Non-Operating Revenue		109
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(31,580)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(31,580)**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a $3,935,299 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Kern

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 101,864,492
Less Than County Wide Funds - Secured and Unsecured	42,261,757
Property Tax In-Lieu of Vehicle License Fees	43,739,235
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	285,307
Total Property Taxes	**188,150,791**
Other Taxes	
Sales and Use Taxes	27,423,387
Transportation Tax (Non-Transit)	494,443
Property Transfer	5,908,699
Transient Lodging	1,337,737
Timber Yield	1,395
Aircraft	150,376
Construction Development Taxes	—
Utility Users Tax	—
Other	589,166
Total Other Taxes	**35,905,203**
Total Taxes	**224,055,994**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	397,754
Business Licenses	2,159,766
Construction Permits	5,860,282
Road Privileges and Permits	—
Zoning Permits	404,387
Franchises	5,783,805
Other	478,024
Total Licenses Permits and Franchises	**15,084,018**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	1,204,529
Other Court Fines	13,808,167
Forfeitures and Penalties	1,510,508
Penalties and Cost on Delinquent Taxes	7,953,422
Total Fines, Forfeitures and Penalties	**24,476,626**
Revenue from Use of Money and Property	
Interest	10,243,626
Rents and Concessions	1,113,185
Royalties	74,857
Total Revenue from the Use of Money and Property	**11,431,668**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	13,701,437
Motor Vehicle In-Lieu Tax	13,502,010
Realignment from the Vehicle License Fee Fund	28,822,293
Public Assistance Administration	23,451,518
Public Assistance Programs	102,749,546
Realignment for Social Services	27,579,322
Health:	
Aid for Mental Health	22,924,303
Realignment for Mental Health	18,126,752
Medically Indigent Adults	—
Alcohol and Drug Abuse	221,890
Other Aid for Health	10,353,714
Realignment for Health Services	5,114,927
Homeowners' Property Tax Relief	2,024,688
Open Space Tax Relief	4,816,783
SB90 Mandated Costs	3,230,224
Public Safety Fund	44,899,518
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	2,831,925
Office of Criminal Justice and Planning Programs	4,783,192
Library	311,675
District Attorney Programs	—
Law Enforcement	3,079,647
Other	28,301,474
Total State	**360,826,838**
Federal	
Public Assistance Administration	71,365,455
Public Assistance Programs	92,846,865
Health Administration	1,302,238
Workforce Investment Act (WIA)	20,606,058
Community Development Block Grant	8,908,674
Health Grants	6,880,037
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	18,796,553
Aging Programs	2,739,791
Senior Citizens Programs	—
Road Projects	3,185,097
Law Enforcement	—
Other	1,898,668
Total Federal	**228,529,436**
Other Aid	
Other In-Lieu Taxes	8,828
Other Governmental Agencies	2,963,669
Total Other Aid	**2,972,497**
Charges for Current Services	
Assessments and Tax Collection Fees	1,675,203
Property Tax Administrative Fees	1,205,901
Auditing and Accounting Fees	1,793,495
Communication Services	362,364
Election Services	309,224
Legal Services	2,743,515
Planning and Engineering Services	3,661,890
Agricultural Services	1,003,430
Civil Process Services	621,720
Court Fees and Costs	12,740,186
Booking Fees	1,393,719
Estate Fees	282,107
Human Services	443,657
Law Enforcement Services	5,339,855
Recording Fees	7,512,625
Road and Street Services	5,455,272
Health Fees	3,961,752
Mental Health Services	807,893
California Children Services	15,376
Sanitation Services	—
Institutional Care and Services	35,085,765
Library Services	474,113
Park and Recreation Fees	1,739,442
Other:	
Personnel Services	111,915
Building Maintenance and Grounds	121,210
Administrative Services	—
Other	20,601,585
Total Charges for Current Services	**109,463,214**
Miscellaneous Revenue	
Other Sales	74,635
Tobacco Settlement	—
Welfare Repayments	2,826,614
Cancelled Warrants	24,652
Other	8,621,926
Total Miscellaneous Revenue	**11,547,827**
Other Financing Sources	
Sale of Fixed Assets	1,447,405
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**1,447,405**
Total General County Revenues Before Transfers	**989,835,523**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 989,835,523**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Kern

General	
Board of Supervisors	$ 1,865,443
Clerk of the Board	389,337
Administrative Officer	2,289,629
Other	5,412,890
Total Legislative and Administrative	**9,957,299**
Finance	
Auditor-Controller	2,711,525
Treasurer-Tax Collector	3,434,648
Assessor	8,007,846
Other	488,561
Total Finance	**14,642,580**
Counsel	
County Counsel	2,903,212
Other	—
Total Counsel	**2,903,212**
Total Personnel	**1,839,643**
Total Elections	**2,111,124**
Total Communications	**1,120,420**
Total Property Management	**17,811,648**
Plant Acquisition	
Jails	—
Courts	—
Other	9,456,474
Total Plant Acquisition	**9,456,474**
Total Promotion	**458,943**
Total Other General	**8,335,638**
Total General	**68,636,981**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	14,765,483
Fifty Percent Excess Revenue Calculation	3,123,990
Other Trial Court	8,876,991
County Clerk	300,321
Grand Jury (Including Audit)	206,306
District Attorney-Prosecution	15,329,493
District Attorney-Family Support	26,300,710
Public Defender	12,187,009
Court Appointed Counsel	—
Other	—
Total Judicial	**81,090,303**
Total Police Protection	**60,561,903**
Detention and Correction	
Adult Detention	49,806,471
Juvenile Detention	17,914,552
Probation	20,634,015
Total Detention and Correction	**88,355,038**
Total Fire Protection	**79,864,048**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	4,651,737
Building Inspector	5,263,816
Other	—
Total Protective Inspection	**9,915,553**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	2,249,591
Coroner	1,971,053
Emergency Services	—
Planning and Zoning	2,710,135
Pound	2,338,833
Other	330,185
Total Other Protection	**9,599,797**
Total Public Protection	**329,386,642**

Public Ways and Facilities	
Total Roads	27,309,712
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**27,309,712**
Health	
Total Public Health	29,957,375
Total Medical Care	1,701,103
Total Mental Health	68,244,000
Total Drug and Alcohol Abuse Services	12,515,498
Total Health	**112,417,976**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	126,306,935
Aid Programs - Cash (Grants)	173,938,037
Total Welfare	**300,244,972**
Social Services	
Administration and Programs	3,393,413
Other	—
Total Social Services	**3,393,413**
General Relief	
Aid to Indigents	333,488
Indigent Burial	—
Total General Relief	**333,488**
Total Care of Court Wards	**—**
Total Veteran Services	**421,544**
Other Public Assistance	
Workforce Investment Act (WIA)	20,282,788
Other	24,526,740
Total Other Public Assistance	**44,809,528**
Total Public Assistance	**349,202,945**
Education	
Total School Administration	—
Total Library Services	7,704,974
Total Agricultural Education	361,195
Total Other Education	—
Total Education	**8,066,169**
Recreation and Cultural Services	
Total Recreation Facilities	12,037,319
Total Cultural Services	—
Total Veteran Memorial Building	83,241
Total Small Craft Harbors	—
Total Recreation and Cultural	**12,120,560**
Debt Service	
Total Retirement of Long-Term Debt	35,646,494
Total Interest on Long-Term Debt	23,076,080
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**58,722,574**
Total General County Expenditures Before Transfers	**965,863,559**
Transfers Out	
Total Transfers Out to Enterprises	30,080,727
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 995,944,286**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 553,983,711	$ 169,851,715	$ 384,131,996

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Kern

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1997	2022	$ 33,835,889	$ 33,717,610	$ 1,838,292	$ 31,879,318
Pension Obligation Bonds	1995	1997	2022	227,629,808	193,779,471	10,546,381	183,233,090
Unfunded Actuarial Pension Liability	2003	2003	2023	288,177,067	288,177,067	—	288,177,067
Total Pension Obligation Bonds				**549,642,764**	**515,674,148**	**12,384,673**	**503,289,475**
Special Assessment Bonds							
1915 Act Bond	1972	1990	2009	400,000	240,000	15,000	225,000
Total Special Assessment Bonds				**400,000**	**240,000**	**15,000**	**225,000**
Other Long-Term Debt Schedule							
Public Health Facility Lease	—	—	—	—	—	—	5,755,000
Capital Lease Purchase Agreement	—	—	—	—	—	—	5,119,768
Closure/Postclosure Liability	—	—	—	—	—	—	60,127,180
Comp Absences	—	—	—	—	—	—	46,304,757
Compensated Absences	—	—	—	—	—	—	10,521,182
Construction	—	—	—	—	—	—	—
Detention Facility Improvements	—	—	—	—	—	—	3,025,942
Election/Voting System	—	—	—	—	—	—	1,170,737
Professional Liability	—	—	—	—	—	—	10,037,796
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**142,062,362**
County Total Bonds and Other Long-Term Debt				**$ 550,042,764**	**$ 515,914,148**	**$ 12,399,673**	**$ 645,576,837**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 125,080,443**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	**Yes**
Patient Revenues	
Gross Patient Revenue	$ 369,112,551
Total Deductions from Revenues	270,496,001
Net Patient Revenue	**98,616,550**
Total Other Operating Revenues	6,279,716
Total Operating Revenue	**104,896,266**
Total Operating Expenses	181,569,402
Net Operating Income (Loss)	**(76,673,136)**
Total Non-Operating Revenue	48,856,928
Total Non-Operating Expenses	1,276,808
Net Non-Operating Income	**47,580,120**
Net Income Before Extraordinary Items	**(29,093,016)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(29,093,016)**
Transfers In from the County	29,850,441
Transfers Out to the County	—
Net Transfers In (Out)	**29,850,441**
Net Income (Loss)	**$ 757,425**
Current Year Capital Outlay (Enterprise Activity)	**$ 25,212,680**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 603,724
Local Cash Grants	4,141,389
State Cash Grants	226,928
Federal Cash Grants	521,700
Other Revenues	69,105
Total Revenues	**5,562,846**
Purchased Transportation	2,898,321
Other Expenses	2,449,318
Total Expenses	**5,347,639**
Net Transit Income (Loss)	**215,207**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ 215,207**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	300,997
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ 300,997**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Kern

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	2,944,709
Total Operating Expenses		5,396,434
Net Operating Income (Loss)		**(2,451,725)**
Total Non-Operating Revenue		3,030,500
Total Non-Operating Expenses		183,206
Income (Loss) Before Operating Transfers		**395,569**
Transfers In from the County		218,086
Transfers Out to the County		—
Net Transfers In (Out)		**218,086**
Net Income (Loss)	**$**	**613,655**
Current Year Capital Outlay (Enterprise Activity)	**$**	**13,113,298**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	38,167,001
Total Operating Expenses		34,490,325
Net Operating Income (Loss)		**3,676,676**
Total Non-Operating Revenues		2,201,116
Total Non-Operating Expenses		890,026
Income (Loss) Before Operating Transfers		**4,987,766**
Transfers In from the County		12,200
Transfers Out to the County		—
Net Transfers In (Out)		**12,200**
Net Income (Loss)	**$**	**4,999,966**
Current Year Capital Outlay (Enterprise Activity)	**$**	**15,148,610**

Other Enterprise Statement of Revenues and Expenses:		**Golf Course**
Total Operating Revenue	$	4,368,480
Total Operating Expense		4,212,396
Net Operating Income (Loss)		**156,084**
Total Non-Operating Revenue		37,309
Total Non-Operating Expenses		187,408
Income (Loss) Before Operating Transfers		**5,985**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**5,985**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include $13,619,778 in vehicle license fee (VLF) gap loan proceeds from the sale of the county's VLF receivables. The actual current year revenues are $17,471,010, but only $13,502,010 is reported due to an accrual reversal. Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Kings

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 11,824,269
Less Than County Wide Funds - Secured and Unsecured	3,349,588
Property Tax In-Lieu of Vehicle License Fees	10,465,325
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	339,463
Total Property Taxes	**25,978,645**
Other Taxes	
Sales and Use Taxes	1,960,394
Transportation Tax (Non-Transit)	167,271
Property Transfer	533,496
Transient Lodging	201,403
Timber Yield	—
Aircraft	55,107
Construction Development Taxes	—
Utility Users Tax	—
Other	1,648,909
Total Other Taxes	**4,566,580**
Total Taxes	**30,545,225**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	23,339
Business Licenses	525
Construction Permits	350,441
Road Privileges and Permits	—
Zoning Permits	86,076
Franchises	918,109
Other	15,319
Total Licenses Permits and Franchises	**1,393,809**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	522,888
Other Court Fines	5,754
Forfeitures and Penalties	87,711
Penalties and Cost on Delinquent Taxes	464,935
Total Fines, Forfeitures and Penalties	**1,081,288**
Revenue from Use of Money and Property	
Interest	1,123,265
Rents and Concessions	674,761
Royalties	—
Total Revenue from the Use of Money and Property	**1,798,026**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	2,369,072
Motor Vehicle In-Lieu Tax	959,967
Realignment from the Vehicle License Fee Fund	4,632,430
Public Assistance Administration	7,588,476
Public Assistance Programs	13,906,000
Realignment for Social Services	3,876,964
Health:	
Aid for Mental Health	4,742,896
Realignment for Mental Health	2,829,527
Medically Indigent Adults	—
Alcohol and Drug Abuse	2,159,846
Other Aid for Health	2,816,126
Realignment for Health Services	1,688,060
Homeowners' Property Tax Relief	303,315
Open Space Tax Relief	2,877,367
SB90 Mandated Costs	839,489
Public Safety Fund	5,440,641
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	192,604
Office of Criminal Justice and Planning Programs	629,621
Library	56,885
District Attorney Programs	—
Law Enforcement	961,426
Other	3,907,314
Total State	**62,778,026**
Federal	
Public Assistance Administration	8,994,037
Public Assistance Programs	12,220,837
Health Administration	—
Workforce Investment Act (WIA)	6,344,985
Community Development Block Grant	980,874
Health Grants	176,156
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	167,656
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	2,215,144
Law Enforcement	—
Other	1,956,342
Total Federal	**33,056,031**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	3,103,570
Total Other Aid	**3,103,570**
Charges for Current Services	
Assessments and Tax Collection Fees	603,084
Property Tax Administrative Fees	523,230
Auditing and Accounting Fees	13,670
Communication Services	135,505
Election Services	64,327
Legal Services	113,365
Planning and Engineering Services	337,298
Agricultural Services	152,572
Civil Process Services	99,601
Court Fees and Costs	2,122,100
Booking Fees	—
Estate Fees	258,047
Human Services	37,802
Law Enforcement Services	861,956
Recording Fees	704,530
Road and Street Services	—
Health Fees	896,736
Mental Health Services	21,512
California Children Services	1,700
Sanitation Services	—
Institutional Care and Services	407,742
Library Services	41,012
Park and Recreation Fees	41,130
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	1,400,014
Other	267,947
Total Charges for Current Services	**9,104,880**
Miscellaneous Revenue	
Other Sales	422,114
Tobacco Settlement	16,965,868
Welfare Repayments	10,909
Cancelled Warrants	27,576
Other	3,491,538
Total Miscellaneous Revenue	**20,918,005**
Other Financing Sources	
Sale of Fixed Assets	1,052
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	13,875,000
Total Other Financing Sources	**13,876,052**
Total General County Revenues Before Transfers	**177,654,912**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 177,654,912**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Kings

General	
Board of Supervisors	$ 568,419
Clerk of the Board	—
Administrative Officer	469,033
Other	—
Total Legislative and Administrative	**1,037,452**
Finance	
Auditor-Controller	1,891,940
Treasurer-Tax Collector	—
Assessor	1,742,633
Other	20,295
Total Finance	**3,654,868**
Counsel	
County Counsel	674,376
Other	—
Total Counsel	**674,376**
Total Personnel	**729,339**
Total Elections	**571,662**
Total Communications	**1,051,967**
Total Property Management	**1,908,607**
Plant Acquisition	
Jails	16,424,277
Courts	—
Other	4,012,012
Total Plant Acquisition	**20,436,289**
Total Promotion	**69,888**
Total Other General	**715,097**
Total General	**30,849,545**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	982,208
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	265,504
County Clerk	—
Grand Jury (Including Audit)	72,321
District Attorney-Prosecution	4,249,225
District Attorney-Family Support	4,226,665
Public Defender	313,130
Court Appointed Counsel	1,345,568
Other	233,006
Total Judicial	**11,687,627**
Total Police Protection	**9,598,313**
Detention and Correction	
Adult Detention	6,562,495
Juvenile Detention	2,483,815
Probation	6,920,719
Total Detention and Correction	**15,967,029**
Total Fire Protection	**6,422,554**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	1,897,694
Building Inspector	322,547
Other	—
Total Protective Inspection	**2,220,241**
Other Protection	
Local Agency Formation Commission (LAFCO)	30,593
Recorder	409,453
Coroner	—
Emergency Services	—
Planning and Zoning	708,719
Pound	315,971
Other	11,975
Total Other Protection	**1,476,711**
Total Public Protection	**47,372,475**

Public Ways and Facilities	
Total Roads	4,887,106
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**4,887,106**
Health	
Total Public Health	7,118,544
Total Medical Care	3,493,302
Total Mental Health	8,444,195
Total Drug and Alcohol Abuse Services	1,814,466
Total Health	**20,870,507**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	17,639,465
Aid Programs - Cash (Grants)	25,086,838
Total Welfare	**42,726,303**
Social Services	
Administration and Programs	442,394
Other	641,294
Total Social Services	**1,083,688**
General Relief	
Aid to Indigents	65,827
Indigent Burial	15,300
Total General Relief	**81,127**
Total Care of Court Wards	**—**
Total Veteran Services	**376,961**
Other Public Assistance	
Workforce Investment Act (WIA)	6,462,575
Other	1,280,492
Total Other Public Assistance	**7,743,067**
Total Public Assistance	**52,011,146**
Education	
Total School Administration	—
Total Library Services	1,093,841
Total Agricultural Education	136,605
Total Other Education	—
Total Education	**1,230,446**
Recreation and Cultural Services	
Total Recreation Facilities	1,232,781
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**1,232,781**
Debt Service	
Total Retirement of Long-Term Debt	—
Total Interest on Long-Term Debt	—
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**—**
Total General County Expenditures Before Transfers	**158,454,006**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 158,454,006**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 81,611,223	$ 26,142,500	$ 55,468,723

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Kings

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	$ 4,673,437
Total Other Long-Term Debt Schedule				—	—	—	**4,673,437**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 4,673,437**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 21,543,491**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Kings

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	$	—
Current Year Capital Outlay (Enterprise Activity)	$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	$	—
Current Year Capital Outlay (Enterprise Activity)	$	—

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	$	—
Current Year Capital Outlay	$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Lake

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 12,863,167
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	3,616,683
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	965,466
Total Property Taxes	**17,445,316**
Other Taxes	
Sales and Use Taxes	2,688,788
Transportation Tax (Non-Transit)	—
Property Transfer	769,170
Transient Lodging	833,383
Timber Yield	879
Aircraft	10,821
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**4,303,041**
Total Taxes	**21,748,357**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	45,401
Business Licenses	54,020
Construction Permits	898,776
Road Privileges and Permits	79,753
Zoning Permits	127,147
Franchises	710,720
Other	743,154
Total Licenses Permits and Franchises	**2,658,971**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	397,102
Other Court Fines	189,470
Forfeitures and Penalties	146,100
Penalties and Cost on Delinquent Taxes	551,930
Total Fines, Forfeitures and Penalties	**1,284,602**
Revenue from Use of Money and Property	
Interest	649,861
Rents and Concessions	45,124
Royalties	—
Total Revenue from the Use of Money and Property	**694,985**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	2,081,430
Motor Vehicle In-Lieu Tax	12,301
Realignment from the Vehicle License Fee Fund	1,482,765
Public Assistance Administration	1,078,240
Public Assistance Programs	10,167,999
Realignment for Social Services	4,995,837
Health:	
Aid for Mental Health	6,907,623
Realignment for Mental Health	—
Medically Indigent Adults	—
Alcohol and Drug Abuse	1,437,158
Other Aid for Health	1,143,877
Realignment for Health Services	590,992
Homeowners' Property Tax Relief	213,950
Open Space Tax Relief	69,697
SB90 Mandated Costs	22,269
Public Safety Fund	2,612,435
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	660,659
Office of Criminal Justice and Planning Programs	—
Library	249,180
District Attorney Programs	726,154
Law Enforcement	56,045
Other	3,664,848
Total State	**38,173,459**
Federal	
Public Assistance Administration	2,590,031
Public Assistance Programs	11,229,223
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	554,406
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	18,379
District Attorney Programs	591,663
Aging Programs	—
Senior Citizens Programs	—
Road Projects	141
Law Enforcement	383,909
Other	950,562
Total Federal	**16,318,314**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	288,765
Total Other Aid	**288,765**
Charges for Current Services	
Assessments and Tax Collection Fees	461,429
Property Tax Administrative Fees	228,500
Auditing and Accounting Fees	2,453,048
Communication Services	195,040
Election Services	71,936
Legal Services	242,003
Planning and Engineering Services	1,391,849
Agricultural Services	4,847
Civil Process Services	31,455
Court Fees and Costs	307,981
Booking Fees	—
Estate Fees	75,672
Human Services	79,223
Law Enforcement Services	668,224
Recording Fees	739,551
Road and Street Services	45,933
Health Fees	85,845
Mental Health Services	70,201
California Children Services	1,106
Sanitation Services	—
Institutional Care and Services	153,805
Library Services	24,274
Park and Recreation Fees	10,264
Other:	
Personnel Services	279,821
Building Maintenance and Grounds	—
Administrative Services	—
Other	1,748,374
Total Charges for Current Services	**9,370,381**
Miscellaneous Revenue	
Other Sales	52,021
Tobacco Settlement	630,262
Welfare Repayments	29,167
Cancelled Warrants	15,068
Other	1,686,690
Total Miscellaneous Revenue	**2,413,208**
Other Financing Sources	
Sale of Fixed Assets	424,820
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**424,820**
Total General County Revenues Before Transfers	**93,375,862**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	2,555,132
Total General County Revenues and Transfers In	**$ 95,930,994**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Lake

General	
Board of Supervisors	$ 419,867
Clerk of the Board	69,492
Administrative Officer	340,562
Other	—
Total Legislative and Administrative	**829,921**
Finance	
Auditor-Controller	707,002
Treasurer-Tax Collector	726,407
Assessor	1,007,119
Other	107,808
Total Finance	**2,548,336**
Counsel	
County Counsel	558,698
Other	—
Total Counsel	**558,698**
Total Personnel	**294,861**
Total Elections	**314,837**
Total Communications	**6,202**
Total Property Management	**1,079,642**
Plant Acquisition	
Jails	323,453
Courts	—
Other	334,543
Total Plant Acquisition	**657,996**
Total Promotion	**2,079,308**
Total Other General	**2,487,423**
Total General	**10,857,224**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	375,570
Fifty Percent Excess Revenue Calculation	215,390
Other Trial Court	6,072
County Clerk	—
Grand Jury (Including Audit)	41,270
District Attorney-Prosecution	1,728,134
District Attorney-Family Support	2,520,225
Public Defender	799,374
Court Appointed Counsel	—
Other	869,743
Total Judicial	**6,555,778**
Total Police Protection	**8,322,863**
Detention and Correction	
Adult Detention	6,977,212
Juvenile Detention	1,086,381
Probation	1,714,925
Total Detention and Correction	**9,778,518**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	504,201
Building Inspector	1,562,423
Other	—
Total Protective Inspection	**2,066,624**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	356,106
Coroner	—
Emergency Services	362,706
Planning and Zoning	896,085
Pound	632,187
Other	60,595
Total Other Protection	**2,307,679**
Total Public Protection	**29,031,462**

Public Ways and Facilities	
Total Roads	4,595,168
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**4,595,168**
Health	
Total Public Health	4,859,118
Total Medical Care	—
Total Mental Health	7,191,732
Total Drug and Alcohol Abuse Services	2,703,273
Total Health	**14,754,123**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	9,620,517
Aid Programs - Cash (Grants)	18,248,447
Total Welfare	**27,868,964**
Social Services	
Administration and Programs	903,674
Other	—
Total Social Services	**903,674**
General Relief	
Aid to Indigents	179,072
Indigent Burial	28,103
Total General Relief	**207,175**
Total Care of Court Wards	**—**
Total Veteran Services	**164,079**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	1,203,026
Total Other Public Assistance	**1,203,026**
Total Public Assistance	**30,346,918**
Education	
Total School Administration	—
Total Library Services	824,536
Total Agricultural Education	135,546
Total Other Education	—
Total Education	**960,082**
Recreation and Cultural Services	
Total Recreation Facilities	736,350
Total Cultural Services	115,952
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**852,302**
Debt Service	
Total Retirement of Long-Term Debt	—
Total Interest on Long-Term Debt	—
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**—**
Total General County Expenditures Before Transfers	**91,397,279**
Transfers Out	
Total Transfers Out to Enterprises	44,449
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 91,441,728**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 47,621,147	$ 33,098,687	$ 14,522,460

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Lake

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	$ 2,612,112
Postclosure Landfill Liability	—	—	—	—	—	—	3,561,534
Total Other Long-Term Debt Schedule				—	—	—	**6,173,646**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 6,173,646**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ —**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Lake

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	13,889
Total Operating Expenses		53,938
Net Operating Income (Loss)		**(40,049)**
Total Non-Operating Revenue		29,136
Total Non-Operating Expenses		39,320
Income (Loss) Before Operating Transfers		**(50,233)**
Transfers In from the County		44,449
Transfers Out to the County		—
Net Transfers In (Out)		**44,449**
Net Income (Loss)	**$**	**(5,784)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	2,568,267
Total Operating Expenses		2,409,284
Net Operating Income (Loss)		**158,983**
Total Non-Operating Revenues		148,674
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**307,657**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**307,657**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Lassen

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 3,161,984
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	2,435,343
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	5,674
Total Property Taxes	**5,603,001**
Other Taxes	
Sales and Use Taxes	1,015,182
Transportation Tax (Non-Transit)	—
Property Transfer	196,325
Transient Lodging	53,238
Timber Yield	80,825
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**1,345,570**
Total Taxes	**6,948,571**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	11,974
Business Licenses	—
Construction Permits	572,123
Road Privileges and Permits	—
Zoning Permits	18,234
Franchises	39,290
Other	94,093
Total Licenses Permits and Franchises	**735,714**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	—
Other Court Fines	947,813
Forfeitures and Penalties	17,247
Penalties and Cost on Delinquent Taxes	400,734
Total Fines, Forfeitures and Penalties	**1,365,794**
Revenue from Use of Money and Property	
Interest	551,478
Rents and Concessions	466,212
Royalties	—
Total Revenue from the Use of Money and Property	**1,017,690**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,819,683
Motor Vehicle In-Lieu Tax	176,055
Realignment from the Vehicle License Fee Fund	2,051,796
Public Assistance Administration	2,517,968
Public Assistance Programs	2,660,206
Realignment for Social Services	1,764,248
Health:	
Aid for Mental Health	3,049,817
Realignment for Mental Health	812,650
Medically Indigent Adults	—
Alcohol and Drug Abuse	417,115
Other Aid for Health	513,815
Realignment for Health Services	508,127
Homeowners' Property Tax Relief	92,533
Open Space Tax Relief	431,430
SB90 Mandated Costs	9,030
Public Safety Fund	1,394,615
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	219,862
Office of Criminal Justice and Planning Programs	227,470
Library	—
District Attorney Programs	115,548
Law Enforcement	500,000
Other	3,620,625
Total State	**22,902,593**
Federal	
Public Assistance Administration	3,200,856
Public Assistance Programs	3,888,487
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	106,739
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	480,383
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	42,664
Other	2,308,866
Total Federal	**10,027,995**
Other Aid	
Other In-Lieu Taxes	879
Other Governmental Agencies	240,352
Total Other Aid	**241,231**
Charges for Current Services	
Assessments and Tax Collection Fees	25,296
Property Tax Administrative Fees	68,865
Auditing and Accounting Fees	107,001
Communication Services	125,470
Election Services	88,488
Legal Services	183,039
Planning and Engineering Services	105,180
Agricultural Services	24,722
Civil Process Services	27,585
Court Fees and Costs	111,754
Booking Fees	32,761
Estate Fees	—
Human Services	23,225
Law Enforcement Services	84,516
Recording Fees	143,048
Road and Street Services	6,685
Health Fees	67,472
Mental Health Services	26,807
California Children Services	99
Sanitation Services	—
Institutional Care and Services	2,725,174
Library Services	—
Park and Recreation Fees	—
Other:	
Personnel Services	—
Building Maintenance and Grounds	10,377
Administrative Services	360,169
Other	2,315,395
Total Charges for Current Services	**6,663,128**
Miscellaneous Revenue	
Other Sales	230,424
Tobacco Settlement	365,647
Welfare Repayments	344,825
Cancelled Warrants	5,815
Other	490,815
Total Miscellaneous Revenue	**1,437,526**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**51,340,242**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	628,726
Total General County Revenues and Transfers In	**$ 51,968,968**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Lassen

General	
Board of Supervisors	$ 270,617
Clerk of the Board	89,820
Administrative Officer	295,561
Other	—
Total Legislative and Administrative	**655,998**
Finance	
Auditor-Controller	515,243
Treasurer-Tax Collector	267,660
Assessor	613,117
Other	212,472
Total Finance	**1,608,492**
Counsel	
County Counsel	310,679
Other	—
Total Counsel	**310,679**
Total Personnel	**223,246**
Total Elections	**211,460**
Total Communications	**541,216**
Total Property Management	**905,121**
Plant Acquisition	
Jails	4,741
Courts	622
Other	173,415
Total Plant Acquisition	**178,778**
Total Promotion	**644,509**
Total Other General	**1,306,758**
Total General	**6,586,257**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	430,163
Fifty Percent Excess Revenue Calculation	218,877
Other Trial Court	200,278
County Clerk	35,515
Grand Jury (Including Audit)	9,052
District Attorney-Prosecution	677,032
District Attorney-Family Support	—
Public Defender	424,101
Court Appointed Counsel	873,109
Other	—
Total Judicial	**2,868,127**
Total Police Protection	**3,443,077**
Detention and Correction	
Adult Detention	4,565,100
Juvenile Detention	1,398,454
Probation	1,063,113
Total Detention and Correction	**7,026,667**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	244,234
Building Inspector	470,221
Other	—
Total Protective Inspection	**714,455**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	194,921
Coroner	—
Emergency Services	161,845
Planning and Zoning	1,721,182
Pound	121,464
Other	543,918
Total Other Protection	**2,743,330**
Total Public Protection	**16,795,656**

Public Ways and Facilities	
Total Roads	4,058,932
Total Transportation Terminals	—
Total Transportation Systems	216,056
Total Parking Facilities	—
Total Public Ways and Facilities	**4,274,988**
Health	
Total Public Health	3,228,542
Total Medical Care	—
Total Mental Health	3,227,974
Total Drug and Alcohol Abuse Services	1,529,384
Total Health	**7,985,900**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	4,732,179
Aid Programs - Cash (Grants)	7,484,668
Total Welfare	**12,216,847**
Social Services	
Administration and Programs	1,149,294
Other	—
Total Social Services	**1,149,294**
General Relief	
Aid to Indigents	226,310
Indigent Burial	18,966
Total General Relief	**245,276**
Total Care of Court Wards	**—**
Total Veteran Services	**47,466**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	—
Total Other Public Assistance	**—**
Total Public Assistance	**13,658,883**
Education	
Total School Administration	—
Total Library Services	—
Total Agricultural Education	97,653
Total Other Education	—
Total Education	**97,653**
Recreation and Cultural Services	
Total Recreation Facilities	219,067
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**219,067**
Debt Service	
Total Retirement of Long-Term Debt	503,275
Total Interest on Long-Term Debt	102,362
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**605,637**
Total General County Expenditures Before Transfers	**50,224,041**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	662,842
Total General County Expenditures and Transfers Out	**$ 50,886,883**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 21,950,967	$ 8,216,690	$ 13,734,277

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Lassen

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Revenue Bonds							
Jail and Misc. Projects	1998	1998	2009	$ 6,030,000	$ 2,655,570	$ 2,655,570	$ —
Total Revenue Bonds				**6,030,000**	**2,655,570**	**2,655,570**	**—**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	1,075,798
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**1,075,798**
County Total Bonds and Other Long-Term Debt				**$ 6,030,000**	**$ 2,655,570**	**$ 2,655,570**	**$ 1,075,798**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 3,088,066**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	**—**
Total Other Operating Revenues	—
Total Operating Revenue	**—**
Total Operating Expenses	—
Net Operating Income (Loss)	**—**
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	**—**
Net Income Before Extraordinary Items	**—**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**—**
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	**—**
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 117,972
Local Cash Grants	405,547
State Cash Grants	79,431
Federal Cash Grants	85,649
Other Revenues	7,011
Total Revenues	**695,610**
Purchased Transportation	695,610
Other Expenses	162,570
Total Expenses	**858,180**
Net Transit Income (Loss)	**(162,570)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (162,570)**
Capital Additions to Equity	
Total Local Capital Grants	$ 18,699
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ 18,699**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Lassen

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		48,533
Total Non-Operating Expenses		47,707
Income (Loss) Before Operating Transfers		**826**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**826**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Long-Term Debt, Revenue Bonds - Jail and Misc. Projects, has been reclassified to a Long-Term Capital Lease due to a lease agreement between the County of Lassen and the special district, Lassen County Public Improvement Corporation. The special district issued the revenue bonds to finance various projects and leases the projects back to the County of Lassen.
   Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Los Angeles

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 1,863,794,528
Less Than County Wide Funds - Secured and Unsecured	49,551,367
Property Tax In-Lieu of Vehicle License Fees	733,331,874
Voter Approved Indebtedness	9,270,334
Prior Year Secured and Unsecured	17,350,447
Total Property Taxes	**2,673,298,550**
Other Taxes	
Sales and Use Taxes	50,293,192
Transportation Tax (Non-Transit)	29,765,748
Property Transfer	90,309,367
Transient Lodging	10,334,106
Timber Yield	—
Aircraft	10,115,302
Construction Development Taxes	—
Utility Users Tax	56,026,642
Other	205,875,904
Total Other Taxes	**452,720,261**
Total Taxes	**3,126,018,811**
Special Benefit Assessments	
Operations	7,080,010
Capital Outlay	—
Total Special Benefit Assessments	**7,080,010**
Licenses, Permits and Franchises	
Animal Licenses	7,940,492
Business Licenses	6,374,350
Construction Permits	16,857,779
Road Privileges and Permits	180,648
Zoning Permits	2,943,422
Franchises	11,291,365
Other	4,379,038
Total Licenses Permits and Franchises	**49,967,094**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	16,897,727
Other Court Fines	178,910,222
Forfeitures and Penalties	33,138,162
Penalties and Cost on Delinquent Taxes	66,314,433
Total Fines, Forfeitures and Penalties	**295,260,544**
Revenue from Use of Money and Property	
Interest	114,723,919
Rents and Concessions	53,905,738
Royalties	225,506
Total Revenue from the Use of Money and Property	**168,855,163**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	121,498,750
Motor Vehicle In-Lieu Tax	188,492,527
Realignment from the Vehicle License Fee Fund	472,651,084
Public Assistance Administration	638,702,956
Public Assistance Programs	894,005,696
Realignment for Social Services	404,866,149
Health:	
Aid for Mental Health	218,422,665
Realignment for Mental Health	290,476,044
Medically Indigent Adults	—
Alcohol and Drug Abuse	29,665,143
Other Aid for Health	77,649,222
Realignment for Health Services	128,852,312
Homeowners' Property Tax Relief	22,198,342
Open Space Tax Relief	40,052
SB90 Mandated Costs	43,460,142
Public Safety Fund	593,676,300
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	36,127,559
Office of Criminal Justice and Planning Programs	7,635,474
Library	1,648,783
District Attorney Programs	61,720,964
Law Enforcement	—
Other	356,686,131
Total State	**4,588,476,295**
Federal	
Public Assistance Administration	1,312,859,954
Public Assistance Programs	710,824,478
Health Administration	269,910,905
Workforce Investment Act (WIA)	36,972,634
Community Development Block Grant	2,384,333
Health Grants	168,559,740
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	5,760,102
Senior Citizens Programs	27,993,104
Road Projects	21,760,202
Law Enforcement	11,451,000
Other	97,684,676
Total Federal	**2,666,161,128**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	115,441,884
Total Other Aid	**115,441,884**
Charges for Current Services	
Assessments and Tax Collection Fees	26,799,175
Property Tax Administrative Fees	39,374,306
Auditing and Accounting Fees	19,366,996
Communication Services	866,774
Election Services	5,063,624
Legal Services	15,633,338
Planning and Engineering Services	28,289,522
Agricultural Services	2,654,714
Civil Process Services	8,057,892
Court Fees and Costs	49,374,236
Booking Fees	988,117
Estate Fees	3,522,597
Human Services	1,500,450
Law Enforcement Services	396,239,452
Recording Fees	64,218,794
Road and Street Services	3,718,054
Health Fees	55,181,662
Mental Health Services	1,268,468
California Children Services	50,730,212
Sanitation Services	20,480,822
Institutional Care and Services	239,359,627
Library Services	2,007,085
Park and Recreation Fees	15,537,011
Other:	
Personnel Services	4,438,103
Building Maintenance and Grounds	—
Administrative Services	—
Other	348,840,595
Total Charges for Current Services	**1,403,511,626**
Miscellaneous Revenue	
Other Sales	2,237,100
Tobacco Settlement	102,894,674
Welfare Repayments	—
Cancelled Warrants	9,670,858
Other	96,343,325
Total Miscellaneous Revenue	**211,145,957**
Other Financing Sources	
Sale of Fixed Assets	5,365,001
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**5,365,001**
Total General County Revenues Before Transfers	**12,637,283,513**
Transfers In	
Total Transfers In from Enterprises	226,909,450
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 12,864,192,963**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Los Angeles

General	
Board of Supervisors	$ 19,667,487
Clerk of the Board	21,571,324
Administrative Officer	38,227,512
Other	3,440,522
Total Legislative and Administrative	**82,906,845**
Finance	
Auditor-Controller	37,137,664
Treasurer-Tax Collector	43,503,661
Assessor	122,768,065
Other	—
Total Finance	**203,409,390**
Counsel	
County Counsel	14,183,658
Other	—
Total Counsel	**14,183,658**
Total Personnel	**15,665,326**
Total Elections	**35,273,596**
Total Communications	**879,863**
Total Property Management	**71,334,403**
Plant Acquisition	
Jails	682,271
Courts	48,619,436
Other	92,010,519
Total Plant Acquisition	**141,312,226**
Total Promotion	**—**
Total Other General	**197,177,370**
Total General	**762,142,677**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	246,332,776
Fifty Percent Excess Revenue Calculation	14,252,016
Other Trial Court	309,747,949
County Clerk	—
Grand Jury (Including Audit)	1,076,820
District Attorney-Prosecution	241,611,158
District Attorney-Family Support	170,172,286
Public Defender	161,908,622
Court Appointed Counsel	—
Other	454,316
Total Judicial	**1,145,555,943**
Total Police Protection	**1,089,177,409**
Detention and Correction	
Adult Detention	492,613,612
Juvenile Detention	221,165,051
Probation	255,010,575
Total Detention and Correction	**968,789,238**
Total Fire Protection	**19,432,166**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	18,776,388
Building Inspector	—
Other	4,927,321
Total Protective Inspection	**23,703,709**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	54,813,370
Coroner	20,795,621
Emergency Services	10,594,788
Planning and Zoning	13,826,078
Pound	17,813,137
Other	61,499,987
Total Other Protection	**179,342,981**
Total Public Protection	**3,426,001,446**

Public Ways and Facilities	
Total Roads	205,210,513
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	5,733,959
Total Public Ways and Facilities	**210,944,472**
Health	
Total Public Health	646,347,687
Total Medical Care	376,658,669
Total Mental Health	954,330,553
Total Drug and Alcohol Abuse Services	149,800,462
Total Health	**2,127,137,371**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	1,247,034,641
Aid Programs - Cash (Grants)	1,570,401,842
Total Welfare	**2,817,436,483**
Social Services	
Administration and Programs	1,189,608,623
Other	—
Total Social Services	**1,189,608,623**
General Relief	
Aid to Indigents	168,872,240
Indigent Burial	—
Total General Relief	**168,872,240**
Total Care of Court Wards	**8,222,974**
Total Veteran Services	**1,893,993**
Other Public Assistance	
Workforce Investment Act (WIA)	43,098,545
Other	53,094,835
Total Other Public Assistance	**96,193,380**
Total Public Assistance	**4,282,227,693**
Education	
Total School Administration	—
Total Library Services	86,701,864
Total Agricultural Education	—
Total Other Education	—
Total Education	**86,701,864**
Recreation and Cultural Services	
Total Recreation Facilities	122,690,343
Total Cultural Services	55,613,732
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**178,304,075**
Debt Service	
Total Retirement of Long-Term Debt	279,552,604
Total Interest on Long-Term Debt	54,684,001
Total Interest on Short-Term Notes and Warrants	9,961,778
Total Debt Service	**344,198,383**
Total General County Expenditures Before Transfers	**11,417,657,981**
Transfers Out	
Total Transfers Out to Enterprises	691,391,444
Operating Transfers Between Funds Other Than Governmental and Enterprise	1,909,975
Total General County Expenditures and Transfers Out	**$ 12,110,959,400**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 10,717,110,071	$ 4,435,014,832	$ 6,282,095,239

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Los Angeles

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Certificates Series A	1986	1986	2008	$ 341,981,268	$ 341,981,268	$ 310,685,032	$ 31,296,236
Pension Certificates Series A (Ent)	1986	1986	2008	119,512,050	119,512,050	108,574,968	10,937,082
Pension Bonds, Series 1994 A	1994	1996	2006	827,599,305	827,599,305	666,279,762	161,319,543
Pension Bonds, Series 1994 A (Ent)	1994	1996	2006	289,235,695	289,235,695	232,845,238	56,390,457
Pension Bonds, Series 1994 C	1994	2007	2010	184,066,332	184,066,332	—	184,066,332
Pension Bonds, Series 1994 C (Ent)	1994	2007	2010	64,328,900	64,328,900	—	64,328,900
Pension Bond Restruct. 1994 D	1996	1996	2011	444,613,200	444,613,200	169,350,690	275,262,510
Pension Bond Restruct. 1994 D (Ent)	1996	1996	2011	155,386,800	155,386,800	59,187,147	96,199,653
Pension Refunding Bonds	1996	1996	2007	242,611,326	242,611,326	144,946,326	97,665,000
Pension Refunding Bonds (Ent)	1996	1996	2007	84,788,674	84,788,674	50,653,674	34,135,000
Total Pension Obligation Bonds				**2,754,123,550**	**2,754,123,550**	**1,742,522,837**	**1,011,600,713**
Revenue Bonds							
Marina Del Rey	1993	1993	2008	90,686,163	90,686,163	90,686,163	—
Total Revenue Bonds				**90,686,163**	**90,686,163**	**90,686,163**	**—**
Special Assessment Bonds							
1915 Act-Landslide Mit.-Bg Rck Mesa	1990	1991	2010	10,420,000	10,420,000	6,215,000	4,205,000
Total Special Assessment Bonds				**10,420,000**	**10,420,000**	**6,215,000**	**4,205,000**
General Obligation Bonds							
Detention Facilities	1987	1988	2007	96,000,000	96,000,000	79,795,000	16,205,000
Total General Obligation Bonds				**96,000,000**	**96,000,000**	**79,795,000**	**16,205,000**
Improvement Districts Bonds							
Street Improvements	1979	1981	2008	18,295,156	17,578,985	17,375,277	203,708
Total Improvement Districts Bonds				**18,295,156**	**17,578,985**	**17,375,277**	**203,708**
Other Long-Term Debt Schedule							
Boating & Waterways Seawall Loans	—	—	—	—	—	—	21,841,419
Commercial Paper (Ent)	—	—	—	—	—	—	187,400,000
Compensated Absences	—	—	—	—	—	—	469,689,000
Museum of Art - Series A and B	—	—	—	—	—	—	—
Other Capital Leases	—	—	—	—	—	—	100,602,309
Other Hospital Capital Leases (Ent)	—	—	—	—	—	—	479,977
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**780,012,705**
County Total Bonds and Other Long-Term Debt				**$ 2,969,524,869**	**$ 2,968,808,698**	**$ 1,936,594,277**	**$ 1,812,227,126**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 2,180,099,937**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Table 6. Counties Annual Report — Fiscal Year 2004-05

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Patient Revenues		
Gross Patient Revenue	$	4,821,852,419
Total Deductions from Revenues		2,245,280,359
Net Patient Revenue		**2,576,572,060**
Total Other Operating Revenues		45,730,443
Total Operating Revenue		**2,622,302,503**
Total Operating Expenses		2,903,843,083
Net Operating Income (Loss)		**(281,540,580)**
Total Non-Operating Revenue		3,704,768
Total Non-Operating Expenses		40,769,290
Net Non-Operating Income		**(37,064,522)**
Net Income Before Extraordinary Items		**(318,605,102)**
Extraordinary Items		—
Income (Loss) Before Operating Transfers		**(318,605,102)**
Transfers In from the County		691,391,444
Transfers Out to the County		226,909,450
Net Transfers In (Out)		**464,481,994**
Net Income (Loss)	**$**	**145,876,892**
Current Year Capital Outlay (Enterprise Activity)	**$**	**2,473,371**

Transportation Enterprise Statement of Revenues and Expenses

Revenues		
Passenger Fares	$	1,674,700
Local Cash Grants		18,548,000
State Cash Grants		—
Federal Cash Grants		—
Other Revenues		815,333
Total Revenues		**21,038,033**
Purchased Transportation		14,024,348
Other Expenses		6,546,820
Total Expenses		**20,571,168**
Net Transit Income (Loss)		**466,865**
Gain or Loss on Disposal of Fixed Assets		—
Total Operator Net Income (Loss)	**$**	**466,865**
Capital Additions to Equity		
Total Local Capital Grants	$	—
Total State Capital Grants		—
Total Federal Capital Grants		—
Non-Governmental Donations	$	—
Total Capital Additions to Equity	**$**	**—**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Los Angeles

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	358,835
Total Operating Expenses		2,625,079
Net Operating Income (Loss)		**(2,266,244)**
Total Non-Operating Revenue		4,711,123
Total Non-Operating Expenses		209,823
Income (Loss) Before Operating Transfers		**2,235,056**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**2,235,056**
Current Year Capital Outlay (Enterprise Activity)	**$**	**2,591,523**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Table 6. Counties Annual Report — Fiscal Year 2004-05

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. General operating expenditures, Communications department, includes intrafund billings to various other departments. The county reported Communications operating expenditures of $879,863 and no capital outlay expenditures. The county is unable to eliminate the intrafund billings in the current year, thus creating an overstatement of various departmental operating expenditures and an understatement of the Communications department expenditures. Revenues are not impacted by these intrafund billings. The Communications department's actual current year operating expenditures are $54,196,791.
   Reference: Table 6, Statement of County Expenditures.

2. Other Long-Term Debt principal and interest operating expenditures are allocated over various operating expenditure categories by department in lieu of being reported in the debt service principal and interest operating expenditure categories. The county reported in this manner in order to determine the true departmental cost for budgetary purposes. The amounts reported in each operating expenditure category by department are indeterminable.

   The details of debt service expenditures allocated by department in lieu of being reported on the debt service expenditure lines are as follows: Other Long-Term Debt: Total Principal, $11,163,927; and Total Interest, $13,899,494.
   Reference: Table 6, Statement of County Expenditures.

3. Long-Term Capital Lease principal and interest operating expenditures are allocated over various operating expenditure categories by department in lieu of being reported in the debt service principal and interest operating expenditure categories. The county reported in this manner to determine the true departmental cost for budgetary purposes. The amounts reported in each operating expenditure category by department are indeterminable.

   The details of debt service expenditures allocated by department in lieu of being reported on the debt service expenditure lines are as follows. Long-Term Capital Leases: Total Principal, $66,645,227; and Total Interest, $78,365,774.
   Reference: Table 6, Statement of County Expenditures.

4. Informational Note: In November 2002, county voters approved a special tax on structural improvements within the county; this tax is referred to as Health Services Measure B.. The revenue from Health Services Measure B is to be used to support the countywide system of trauma centers, emergency medical services, and bioterrorism response activities. Health Services Measure B is reflected in the Counties Annual Report as Other Taxes. The County of Los Angeles recognized Health Services Measure B revenue in the amount of $179.8 million in the 2004-05 fiscal year.
   Reference: Table 6, Statement of County Revenues.

5. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include $188,492,527 in vehicle license fee (VLF) gap loan proceeds from the sale of the county's VLF receivables.
   Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Madera

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 12,433,274
Less Than County Wide Funds - Secured and Unsecured	120,485
Property Tax In-Lieu of Vehicle License Fees	8,210,632
Voter Approved Indebtedness	26
Prior Year Secured and Unsecured	(8,146)
Total Property Taxes	**20,756,271**
Other Taxes	
Sales and Use Taxes	5,855,034
Transportation Tax (Non-Transit)	1,259,560
Property Transfer	1,248,034
Transient Lodging	1,606,101
Timber Yield	9,344
Aircraft	26,487
Construction Development Taxes	—
Utility Users Tax	—
Other	522
Total Other Taxes	**10,005,082**
Total Taxes	**30,761,353**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	33,223
Business Licenses	92,882
Construction Permits	1,248,247
Road Privileges and Permits	119,866
Zoning Permits	125,639
Franchises	1,315,519
Other	873,607
Total Licenses Permits and Franchises	**3,808,983**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	58,338
Other Court Fines	1,919,416
Forfeitures and Penalties	106,622
Penalties and Cost on Delinquent Taxes	1,389,859
Total Fines, Forfeitures and Penalties	**3,474,235**
Revenue from Use of Money and Property	
Interest	1,234,393
Rents and Concessions	9,535
Royalties	—
Total Revenue from the Use of Money and Property	**1,243,928**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	3,425,911
Motor Vehicle In-Lieu Tax	3,415,707
Realignment from the Vehicle License Fee Fund	5,303,988
Public Assistance Administration	6,083,073
Public Assistance Programs	13,932,956
Realignment for Social Services	3,490,744
Health:	
Aid for Mental Health	2,680,529
Realignment for Mental Health	2,920,595
Medically Indigent Adults	—
Alcohol and Drug Abuse	14,052
Other Aid for Health	1,323,165
Realignment for Health Services	1,480,619
Homeowners' Property Tax Relief	229,048
Open Space Tax Relief	1,505,483
SB90 Mandated Costs	119,278
Public Safety Fund	5,526,058
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	531,657
Office of Criminal Justice and Planning Programs	33,132
Library	83,488
District Attorney Programs	1,089,174
Law Enforcement	571,656
Other	2,476,443
Total State	**56,236,756**
Federal	
Public Assistance Administration	10,701,341
Public Assistance Programs	12,905,399
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	4,502,085
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	452,573
District Attorney Programs	1,857,856
Aging Programs	—
Senior Citizens Programs	25,893
Road Projects	761,186
Law Enforcement	13,420
Other	1,972,887
Total Federal	**33,192,640**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	2,009,163
Total Other Aid	**2,009,163**
Charges for Current Services	
Assessments and Tax Collection Fees	311,201
Property Tax Administrative Fees	265,726
Auditing and Accounting Fees	47,560
Communication Services	—
Election Services	203,280
Legal Services	117,376
Planning and Engineering Services	1,890,978
Agricultural Services	154,620
Civil Process Services	78,780
Court Fees and Costs	353,109
Booking Fees	76,058
Estate Fees	30,000
Human Services	148,252
Law Enforcement Services	320,571
Recording Fees	1,264,784
Road and Street Services	1,268,292
Health Fees	172,366
Mental Health Services	15,844
California Children Services	47,917
Sanitation Services	1,013,883
Institutional Care and Services	106,722
Library Services	54,990
Park and Recreation Fees	—
Other:	
Personnel Services	597
Building Maintenance and Grounds	—
Administrative Services	375,590
Other	1,945,298
Total Charges for Current Services	**10,263,794**
Miscellaneous Revenue	
Other Sales	42,597
Tobacco Settlement	—
Welfare Repayments	167,393
Cancelled Warrants	11,908
Other	564,576
Total Miscellaneous Revenue	**786,474**
Other Financing Sources	
Sale of Fixed Assets	10,562
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**10,562**
Total General County Revenues Before Transfers	**141,787,888**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	392,483
Total General County Revenues and Transfers In	**$ 142,180,371**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Madera

General	
Board of Supervisors	$ —
Clerk of the Board	977,914
Administrative Officer	428,288
Other	—
Total Legislative and Administrative	**1,406,202**
Finance	
Auditor-Controller	1,309,197
Treasurer-Tax Collector	536,455
Assessor	2,008,232
Other	277,083
Total Finance	**4,130,967**
Counsel	
County Counsel	874,785
Other	—
Total Counsel	**874,785**
Total Personnel	**562,540**
Total Elections	**482,209**
Total Communications	**—**
Total Property Management	**4,776,500**
Plant Acquisition	
Jails	—
Courts	—
Other	1,671,259
Total Plant Acquisition	**1,671,259**
Total Promotion	**210,000**
Total Other General	**2,697,041**
Total General	**16,811,503**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	1,042,797
Fifty Percent Excess Revenue Calculation	240,628
Other Trial Court	176,658
County Clerk	309,533
Grand Jury (Including Audit)	46,986
District Attorney-Prosecution	2,092,268
District Attorney-Family Support	2,681,171
Public Defender	1,544,243
Court Appointed Counsel	—
Other	—
Total Judicial	**8,134,284**
Total Police Protection	**8,572,126**
Detention and Correction	
Adult Detention	8,984,236
Juvenile Detention	3,887,673
Probation	3,005,463
Total Detention and Correction	**15,877,372**
Total Fire Protection	**4,500,542**
Total Flood Control - Soil and Water Conservation	**212,874**
Protective Inspection	
Agricultural Commissioner	917,163
Building Inspector	1,139,048
Other	68,657
Total Protective Inspection	**2,124,868**
Other Protection	
Local Agency Formation Commission (LAFCO)	22,890
Recorder	180,163
Coroner	266,217
Emergency Services	492,180
Planning and Zoning	1,304,358
Pound	621,735
Other	85,890
Total Other Protection	**2,973,433**
Total Public Protection	**42,395,499**

Public Ways and Facilities	
Total Roads	9,631,421
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**9,631,421**
Health	
Total Public Health	3,272,611
Total Medical Care	5,899,374
Total Mental Health	7,079,888
Total Drug and Alcohol Abuse Services	1,626,114
Total Health	**17,877,987**
Sanitation	
Total Refuse Collection and Disposal	960,650
Total Sanitation	**960,650**
Public Assistance	
Welfare	
Administration	14,391,044
Aid Programs - Cash (Grants)	28,796,779
Total Welfare	**43,187,823**
Social Services	
Administration and Programs	1,960,177
Other	—
Total Social Services	**1,960,177**
General Relief	
Aid to Indigents	875,975
Indigent Burial	26,571
Total General Relief	**902,546**
Total Care of Court Wards	**—**
Total Veteran Services	**186,130**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	302,849
Total Other Public Assistance	**302,849**
Total Public Assistance	**46,539,525**
Education	
Total School Administration	—
Total Library Services	1,152,010
Total Agricultural Education	121,206
Total Other Education	—
Total Education	**1,273,216**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	18,631
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**18,631**
Debt Service	
Total Retirement of Long-Term Debt	79,295
Total Interest on Long-Term Debt	65,934
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**145,229**
Total General County Expenditures Before Transfers	**135,653,661**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	26,143
Total General County Expenditures and Transfers Out	**$ 135,679,804**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 48,991,285	$ 35,243,029	$ 13,748,256

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Madera

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	$ 7,670,956
Electr Monitoring Equip	—	—	—	—	—	—	17,995
IFAS SQL Software	—	—	—	—	—	—	334,477
Landfill Liability	—	—	—	—	—	—	6,903,706
Personal Computers - Assessor	—	—	—	—	—	—	22,125
Recycling Facility	—	—	—	—	—	—	640,993
Total Other Long-Term Debt Schedule				—	—	—	**15,590,252**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 15,590,252**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 744,460**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Madera

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	2,249,056
Total Operating Expenses		1,557,518
Net Operating Income (Loss)		**691,538**
Total Non-Operating Revenues		140,456
Total Non-Operating Expenses		24,292
Income (Loss) Before Operating Transfers		**807,702**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**807,702**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:		**Putney Ranch Camp**
Total Operating Revenue	$	29,076
Total Operating Expense		33,256
Net Operating Income (Loss)		**(4,180)**
Total Non-Operating Revenue		89
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(4,091)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(4,091)**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include $2,690,630 in vehicle license fee (VLF) gap loan proceeds from the sale of the county's VLF receivables.
   Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Marin

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 105,008,485
Less Than County Wide Funds - Secured and Unsecured	9,569,392
Property Tax In-Lieu of Vehicle License Fees	14,450,202
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	152,037
Total Property Taxes	**129,180,116**
Other Taxes	
Sales and Use Taxes	3,373,173
Transportation Tax (Non-Transit)	—
Property Transfer	4,234,353
Transient Lodging	1,522,582
Timber Yield	—
Aircraft	269,651
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**9,399,759**
Total Taxes	**138,579,875**
Special Benefit Assessments	
Operations	1,691,234
Capital Outlay	—
Total Special Benefit Assessments	**1,691,234**
Licenses, Permits and Franchises	
Animal Licenses	222,808
Business Licenses	1,500,557
Construction Permits	2,517,117
Road Privileges and Permits	61,452
Zoning Permits	1,066,761
Franchises	534,586
Other	2,961,510
Total Licenses Permits and Franchises	**8,864,791**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	287,144
Other Court Fines	3,126,673
Forfeitures and Penalties	1,204,842
Penalties and Cost on Delinquent Taxes	3,787,993
Total Fines, Forfeitures and Penalties	**8,406,652**
Revenue from Use of Money and Property	
Interest	2,980,764
Rents and Concessions	1,621,343
Royalties	60
Total Revenue from the Use of Money and Property	**4,602,167**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	4,486,974
Motor Vehicle In-Lieu Tax	1,182,159
Realignment from the Vehicle License Fee Fund	15,110,977
Public Assistance Administration	7,074,006
Public Assistance Programs	8,926,610
Realignment for Social Services	5,788,488
Health:	
Aid for Mental Health	5,754,592
Realignment for Mental Health	9,670,489
Medically Indigent Adults	—
Alcohol and Drug Abuse	497,117
Other Aid for Health	4,035,735
Realignment for Health Services	3,904,033
Homeowners' Property Tax Relief	742,299
Open Space Tax Relief	—
SB90 Mandated Costs	17,226
Public Safety Fund	21,137,898
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	933,712
Office of Criminal Justice and Planning Programs	—
Library	232,236
District Attorney Programs	—
Law Enforcement	—
Other	19,293,248
Total State	**108,787,799**
Federal	
Public Assistance Administration	5,562,112
Public Assistance Programs	18,167,321
Health Administration	316,548
Workforce Investment Act (WIA)	4,933,899
Community Development Block Grant	9,180,463
Health Grants	4,077,961
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	845,035
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	593,508
Other	1,350,991
Total Federal	**45,027,838**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	1,476,142
Total Other Aid	**1,476,142**
Charges for Current Services	
Assessments and Tax Collection Fees	4,412,144
Property Tax Administrative Fees	8,289
Auditing and Accounting Fees	203,289
Communication Services	1,761,240
Election Services	660,999
Legal Services	263,977
Planning and Engineering Services	1,326,915
Agricultural Services	—
Civil Process Services	67,541
Court Fees and Costs	420,699
Booking Fees	420,545
Estate Fees	328,675
Human Services	140,455
Law Enforcement Services	488,950
Recording Fees	1,430,012
Road and Street Services	—
Health Fees	781,181
Mental Health Services	865,784
California Children Services	2,900
Sanitation Services	—
Institutional Care and Services	752,515
Library Services	322,271
Park and Recreation Fees	618,898
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	23,876,471
Total Charges for Current Services	**39,153,750**
Miscellaneous Revenue	
Other Sales	290,976
Tobacco Settlement	574,915
Welfare Repayments	—
Cancelled Warrants	—
Other	7,165,531
Total Miscellaneous Revenue	**8,031,422**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**364,621,670**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 364,621,670**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Marin

General	
Board of Supervisors	$ 2,122,834
Clerk of the Board	—
Administrative Officer	1,694,998
Other	103,695
Total Legislative and Administrative	**3,921,527**
Finance	
Auditor-Controller	4,372,148
Treasurer-Tax Collector	2,084,825
Assessor	6,105,472
Other	(1,679,020)
Total Finance	**10,883,425**
Counsel	
County Counsel	3,016,521
Other	187,768
Total Counsel	**3,204,289**
Total Personnel	**3,232,739**
Total Elections	**2,081,922**
Total Communications	**6,249,500**
Total Property Management	**4,197,398**
Plant Acquisition	
Jails	198,277
Courts	—
Other	4,247,034
Total Plant Acquisition	**4,445,311**
Total Promotion	**30,000**
Total Other General	**24,833,296**
Total General	**63,079,407**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	2,111,712
Fifty Percent Excess Revenue Calculation	686,233
Other Trial Court	2,277,679
County Clerk	262,469
Grand Jury (Including Audit)	94,637
District Attorney-Prosecution	13,488,745
District Attorney-Family Support	4,095,877
Public Defender	6,743,968
Court Appointed Counsel	—
Other	1,682,796
Total Judicial	**31,444,116**
Total Police Protection	**18,675,408**
Detention and Correction	
Adult Detention	14,025,022
Juvenile Detention	2,902,121
Probation	8,114,393
Total Detention and Correction	**25,041,536**
Total Fire Protection	**13,951,042**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	1,421,621
Building Inspector	1,773,293
Other	—
Total Protective Inspection	**3,194,914**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	502,765
Coroner	1,024,130
Emergency Services	1,902,683
Planning and Zoning	4,763,899
Pound	2,397,254
Other	2,869,808
Total Other Protection	**13,460,539**
Total Public Protection	**105,767,555**

Public Ways and Facilities	
Total Roads	5,886,052
Total Transportation Terminals	—
Total Transportation Systems	2,008,780
Total Parking Facilities	—
Total Public Ways and Facilities	**7,894,832**
Health	
Total Public Health	31,876,023
Total Medical Care	9,370,579
Total Mental Health	25,985,598
Total Drug and Alcohol Abuse Services	6,287,297
Total Health	**73,519,497**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	1,051,299
Aid Programs - Cash (Grants)	17,738,445
Total Welfare	**18,789,744**
Social Services	
Administration and Programs	19,226,122
Other	—
Total Social Services	**19,226,122**
General Relief	
Aid to Indigents	7,336,025
Indigent Burial	—
Total General Relief	**7,336,025**
Total Care of Court Wards	**48,774**
Total Veteran Services	**69,518**
Other Public Assistance	
Workforce Investment Act (WIA)	6,184,127
Other	—
Total Other Public Assistance	**6,184,127**
Total Public Assistance	**51,654,310**
Education	
Total School Administration	—
Total Library Services	8,817,282
Total Agricultural Education	199,194
Total Other Education	—
Total Education	**9,016,476**
Recreation and Cultural Services	
Total Recreation Facilities	3,495,908
Total Cultural Services	—
Total Veteran Memorial Building	3,214,476
Total Small Craft Harbors	—
Total Recreation and Cultural	**6,710,384**
Debt Service	
Total Retirement of Long-Term Debt	3,771,135
Total Interest on Long-Term Debt	8,347,271
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**12,118,406**
Total General County Expenditures Before Transfers	**329,760,867**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	2,990,092
Total General County Expenditures and Transfers Out	**$ 332,750,959**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 127,517,464	$ 110,454,885	$ 17,062,579

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Marin

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
2003 Unfunded Pension Liab	2003	2003	2026	$ 112,805,000	$ 112,805,000	$ —	$ 112,805,000
Total Pension Obligation Bonds				**112,805,000**	**112,805,000**	**—**	**112,805,000**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	10,581,550
IBM Mainframe 10051	—	—	—	—	—	—	512,793
Infrastructure Fac 10048	—	—	—	—	—	—	—
Infrastructure Fac 10049	—	—	—	—	—	—	126,653
Master Equip Lease 10050	—	—	—	—	—	—	83,089
Master Equip Lease 10052	—	—	—	—	—	—	33,750
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**11,337,835**
County Total Bonds and Other Long-Term Debt				**$ 112,805,000**	**$ 112,805,000**	**$ —**	**$ 124,142,835**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 72,318,399**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Marin

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	645,608
Total Operating Expenses		894,984
Net Operating Income (Loss)		**(249,376)**
Total Non-Operating Revenue		358,523
Total Non-Operating Expenses		62,335
Income (Loss) Before Operating Transfers		**46,812**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**46,812**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

		Parks
Total Operating Revenue	$	1,453,485
Total Operating Expense		1,550,074
Net Operating Income (Loss)		**(96,589)**
Total Non-Operating Revenue		155,000
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**58,411**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**58,411**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Mariposa

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 3,864,796
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	1,020,525
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	47,535
Total Property Taxes	**4,932,856**
Other Taxes	
Sales and Use Taxes	1,534,754
Transportation Tax (Non-Transit)	299,367
Property Transfer	211,370
Transient Lodging	8,296,451
Timber Yield	4,932
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**10,346,874**
Total Taxes	**15,279,730**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	4,753
Business Licenses	—
Construction Permits	705,529
Road Privileges and Permits	—
Zoning Permits	—
Franchises	137,063
Other	—
Total Licenses Permits and Franchises	**847,345**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	125,738
Other Court Fines	156,968
Forfeitures and Penalties	257,823
Penalties and Cost on Delinquent Taxes	169,079
Total Fines, Forfeitures and Penalties	**709,608**
Revenue from Use of Money and Property	
Interest	229,045
Rents and Concessions	5,317
Royalties	—
Total Revenue from the Use of Money and Property	**234,362**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,181,966
Motor Vehicle In-Lieu Tax	1,901
Realignment from the Vehicle License Fee Fund	1,045,343
Public Assistance Administration	1,749,898
Public Assistance Programs	1,274,243
Realignment for Social Services	1,047,411
Health:	
Aid for Mental Health	1,052,310
Realignment for Mental Health	466,624
Medically Indigent Adults	—
Alcohol and Drug Abuse	105,904
Other Aid for Health	700,351
Realignment for Health Services	269,789
Homeowners' Property Tax Relief	75,318
Open Space Tax Relief	203,880
SB90 Mandated Costs	52,294
Public Safety Fund	744,376
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	48,697
Office of Criminal Justice and Planning Programs	—
Library	17,101
District Attorney Programs	81,595
Law Enforcement	611,906
Other	2,783,296
Total State	**13,514,203**
Federal	
Public Assistance Administration	1,682,408
Public Assistance Programs	1,298,287
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	392,099
Health Grants	120,430
Other:	
Community Oriented Policing Services (COPS)	5,589
Office of Criminal Justice and Planning Programs	356,517
DEA Programs/Drug and Alcohol Programs	330,388
District Attorney Programs	246,763
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	116,936
Other	1,694,496
Total Federal	**6,243,913**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	—
Total Other Aid	**—**
Charges for Current Services	
Assessments and Tax Collection Fees	127,672
Property Tax Administrative Fees	—
Auditing and Accounting Fees	17,298
Communication Services	—
Election Services	2,319
Legal Services	10,924
Planning and Engineering Services	202,297
Agricultural Services	2,612
Civil Process Services	15,612
Court Fees and Costs	282,242
Booking Fees	—
Estate Fees	—
Human Services	2,902
Law Enforcement Services	61,904
Recording Fees	599,965
Road and Street Services	738,304
Health Fees	86,938
Mental Health Services	—
California Children Services	22,413
Sanitation Services	18,927
Institutional Care and Services	8,330
Library Services	16,848
Park and Recreation Fees	18,521
Other:	
Personnel Services	—
Building Maintenance and Grounds	326,508
Administrative Services	—
Other	781,874
Total Charges for Current Services	**3,344,410**
Miscellaneous Revenue	
Other Sales	—
Tobacco Settlement	30,000
Welfare Repayments	—
Cancelled Warrants	—
Other	595,011
Total Miscellaneous Revenue	**625,011**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	2,337,801
Total Other Financing Sources	**2,337,801**
Total General County Revenues Before Transfers	**43,136,383**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 43,136,383**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Mariposa

General	
Board of Supervisors	$ 478,772
Clerk of the Board	45,305
Administrative Officer	398,073
Other	170
Total Legislative and Administrative	**922,320**
Finance	
Auditor-Controller	630,409
Treasurer-Tax Collector	504,001
Assessor	590,847
Other	—
Total Finance	**1,725,257**
Counsel	
County Counsel	218,991
Other	—
Total Counsel	**218,991**
Total Personnel	**118,236**
Total Elections	**141,196**
Total Communications	**—**
Total Property Management	**1,449,342**
Plant Acquisition	
Jails	9,414
Courts	—
Other	3,763,888
Total Plant Acquisition	**3,773,302**
Total Promotion	**334,885**
Total Other General	**1,083,669**
Total General	**9,767,198**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	135,457
Fifty Percent Excess Revenue Calculation	12,399
Other Trial Court	8,187
County Clerk	55,846
Grand Jury (Including Audit)	53,143
District Attorney-Prosecution	855,847
District Attorney-Family Support	644,558
Public Defender	—
Court Appointed Counsel	394,920
Other	12,065
Total Judicial	**2,172,422**
Total Police Protection	**3,718,021**
Detention and Correction	
Adult Detention	1,618,825
Juvenile Detention	182,256
Probation	902,721
Total Detention and Correction	**2,703,802**
Total Fire Protection	**996,808**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	233,582
Building Inspector	696,761
Other	—
Total Protective Inspection	**930,343**
Other Protection	
Local Agency Formation Commission (LAFCO)	12,839
Recorder	195,317
Coroner	1,227,907
Emergency Services	—
Planning and Zoning	651,978
Pound	—
Other	413,348
Total Other Protection	**2,501,389**
Total Public Protection	**13,022,785**

Public Ways and Facilities	
Total Roads	4,044,293
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	8,000
Total Public Ways and Facilities	**4,052,293**
Health	
Total Public Health	1,883,007
Total Medical Care	—
Total Mental Health	1,295,678
Total Drug and Alcohol Abuse Services	568,025
Total Health	**3,746,710**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	1,093,729
Aid Programs - Cash (Grants)	2,789,577
Total Welfare	**3,883,306**
Social Services	
Administration and Programs	2,704,072
Other	401,858
Total Social Services	**3,105,930**
General Relief	
Aid to Indigents	32,360
Indigent Burial	—
Total General Relief	**32,360**
Total Care of Court Wards	**—**
Total Veteran Services	**41,162**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	1,472,962
Total Other Public Assistance	**1,472,962**
Total Public Assistance	**8,535,720**
Education	
Total School Administration	168,400
Total Library Services	402,311
Total Agricultural Education	99,421
Total Other Education	30,000
Total Education	**700,132**
Recreation and Cultural Services	
Total Recreation Facilities	287,167
Total Cultural Services	416,426
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**703,593**
Debt Service	
Total Retirement of Long-Term Debt	182,248
Total Interest on Long-Term Debt	126,709
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**308,957**
Total General County Expenditures Before Transfers	**40,837,388**
Transfers Out	
Total Transfers Out to Enterprises	875,000
Operating Transfers Between Funds Other Than Governmental and Enterprise	158,707
Total General County Expenditures and Transfers Out	**$ 41,871,095**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 22,814,972	$ 15,395,634	$ 7,419,338

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mariposa

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Federal Construction Loans							
Government Center	1997	—	—	$ 2,730,850	$ —	$ 672,850	$ 2,058,000
Total Federal Construction Loans				**2,730,850**	**—**	**672,850**	**2,058,000**
State Construction Loans							
Hangar Construction	1997	—	—	132,686	—	50,922	81,764
Hangar MPA 1-01-L-3	2002	—	—	241,000	—	35,417	205,583
Solid Waste Composting Project	2003	—	—	3,200,000	—	35,000	806,300
Total State Construction Loans				**3,573,686**	**—**	**121,339**	**1,093,647**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	2,561,916
Compensated Absences - Transit	—	—	—	—	—	—	10,168
Postage Machine	—	—	—	—	—	—	—
Postclosure Landfill Liability	—	—	—	—	—	—	1,985,957
Precinct Counter	—	—	—	—	—	—	—
Solid Waste - Septic	—	—	—	—	—	—	30,500
Trackless Snow Blower	—	—	—	—	—	—	13,233
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**4,601,774**
County Total Bonds and Other Long-Term Debt				**$ 6,304,536**	**$ —**	**$ 794,189**	**$ 7,753,421**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 73,374**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	**—**
Total Other Operating Revenues	—
Total Operating Revenue	**—**
Total Operating Expenses	—
Net Operating Income (Loss)	**—**
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	**—**
Net Income Before Extraordinary Items	**—**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**—**
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	**—**
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 15,320
Local Cash Grants	38,778
State Cash Grants	28,000
Federal Cash Grants	77,324
Other Revenues	2,414
Total Revenues	**161,836**
Purchased Transportation	—
Other Expenses	253,510
Total Expenses	**253,510**
Net Transit Income (Loss)	**(91,674)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (91,674)**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mariposa

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	149,132
Total Operating Expenses		219,206
Net Operating Income (Loss)		**(70,074)**
Total Non-Operating Revenue		10,370
Total Non-Operating Expenses		15,578
Income (Loss) Before Operating Transfers		**(75,282)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(75,282)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	971,888
Total Operating Expenses		1,253,807
Net Operating Income (Loss)		**(281,919)**
Total Non-Operating Revenues		1,815,359
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**1,533,440**
Transfers In from the County		875,000
Transfers Out to the County		—
Net Transfers In (Out)		**875,000**
Net Income (Loss)	**$**	**2,408,440**
Current Year Capital Outlay (Enterprise Activity)	**$**	**3,076,424**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Mendocino

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 21,190,621
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	6,628,816
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	2,004,017
Total Property Taxes	**29,823,454**
Other Taxes	
Sales and Use Taxes	4,387,204
Transportation Tax (Non-Transit)	156,085
Property Transfer	816,139
Transient Lodging	3,689,389
Timber Yield	395,360
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**9,444,177**
Total Taxes	**39,267,631**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	212,427
Business Licenses	87,831
Construction Permits	841,656
Road Privileges and Permits	87,395
Zoning Permits	711,709
Franchises	719,714
Other	346,549
Total Licenses Permits and Franchises	**3,007,281**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	764,669
Other Court Fines	678,622
Forfeitures and Penalties	190,169
Penalties and Cost on Delinquent Taxes	1,316,734
Total Fines, Forfeitures and Penalties	**2,950,194**
Revenue from Use of Money and Property	
Interest	1,157,150
Rents and Concessions	45,157
Royalties	—
Total Revenue from the Use of Money and Property	**1,202,307**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	2,847,802
Motor Vehicle In-Lieu Tax	9,610
Realignment from the Vehicle License Fee Fund	4,526,438
Public Assistance Administration	6,239,240
Public Assistance Programs	4,098,284
Realignment for Social Services	7,623,430
Health:	
Aid for Mental Health	9,500,595
Realignment for Mental Health	2,658,556
Medically Indigent Adults	—
Alcohol and Drug Abuse	1,265,979
Other Aid for Health	930,086
Realignment for Health Services	1,205,065
Homeowners' Property Tax Relief	331,633
Open Space Tax Relief	609,602
SB90 Mandated Costs	—
Public Safety Fund	5,981,319
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	396,961
Office of Criminal Justice and Planning Programs	—
Library	266,151
District Attorney Programs	1,113,477
Law Enforcement	500,000
Other	7,781,108
Total State	**57,885,336**
Federal	
Public Assistance Administration	10,477,943
Public Assistance Programs	22,941,977
Health Administration	3,935
Workforce Investment Act (WIA)	182,120
Community Development Block Grant	7,611
Health Grants	—
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	218,447
Other	530,056
Total Federal	**34,362,089**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	87,500
Total Other Aid	**87,500**
Charges for Current Services	
Assessments and Tax Collection Fees	175,873
Property Tax Administrative Fees	151,588
Auditing and Accounting Fees	247,634
Communication Services	1,056
Election Services	119,991
Legal Services	494,883
Planning and Engineering Services	1,157,133
Agricultural Services	26,888
Civil Process Services	46,723
Court Fees and Costs	2,208,084
Booking Fees	149,000
Estate Fees	180,333
Human Services	180,138
Law Enforcement Services	1,423,519
Recording Fees	612,927
Road and Street Services	193,141
Health Fees	1,694,697
Mental Health Services	878,225
California Children Services	143,335
Sanitation Services	335,957
Institutional Care and Services	330,978
Library Services	60,506
Park and Recreation Fees	6,177
Other:	
Personnel Services	—
Building Maintenance and Grounds	98,381
Administrative Services	160,224
Other	921,140
Total Charges for Current Services	**11,998,531**
Miscellaneous Revenue	
Other Sales	278,099
Tobacco Settlement	466,220
Welfare Repayments	53,491
Cancelled Warrants	9,089
Other	451,880
Total Miscellaneous Revenue	**1,258,779**
Other Financing Sources	
Sale of Fixed Assets	57,520
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**57,520**
Total General County Revenues Before Transfers	**152,077,168**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 152,077,168**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Mendocino

General	
Board of Supervisors	$ 668,335
Clerk of the Board	—
Administrative Officer	541,174
Other	—
Total Legislative and Administrative	**1,209,509**
Finance	
Auditor-Controller	731,377
Treasurer-Tax Collector	469,257
Assessor	1,370,617
Other	379,765
Total Finance	**2,951,016**
Counsel	
County Counsel	527,013
Other	—
Total Counsel	**527,013**
Total Personnel	**645,053**
Total Elections	**357,050**
Total Communications	**—**
Total Property Management	**2,384,521**
Plant Acquisition	
Jails	154,393
Courts	—
Other	397,278
Total Plant Acquisition	**551,671**
Total Promotion	**409,706**
Total Other General	**3,909,650**
Total General	**12,945,189**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	717,076
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	2,235,457
County Clerk	131,404
Grand Jury (Including Audit)	151,573
District Attorney-Prosecution	3,452,422
District Attorney-Family Support	2,458,825
Public Defender	2,382,553
Court Appointed Counsel	—
Other	—
Total Judicial	**11,529,310**
Total Police Protection	**8,975,028**
Detention and Correction	
Adult Detention	6,194,896
Juvenile Detention	2,054,657
Probation	3,036,524
Total Detention and Correction	**11,286,077**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**348,337**
Protective Inspection	
Agricultural Commissioner	709,745
Building Inspector	1,112,548
Other	—
Total Protective Inspection	**1,822,293**
Other Protection	
Local Agency Formation Commission (LAFCO)	180,768
Recorder	404,649
Coroner	1,414,167
Emergency Services	469,831
Planning and Zoning	1,132,076
Pound	785,780
Other	98,202
Total Other Protection	**4,485,473**
Total Public Protection	**38,446,518**

Public Ways and Facilities	
Total Roads	10,595,869
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**10,595,869**
Health	
Total Public Health	6,142,433
Total Medical Care	2,127,774
Total Mental Health	12,489,606
Total Drug and Alcohol Abuse Services	2,258,336
Total Health	**23,018,149**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	5,414,409
Aid Programs - Cash (Grants)	19,980,114
Total Welfare	**25,394,523**
Social Services	
Administration and Programs	23,076,540
Other	—
Total Social Services	**23,076,540**
General Relief	
Aid to Indigents	914,696
Indigent Burial	17,542
Total General Relief	**932,238**
Total Care of Court Wards	**—**
Total Veteran Services	**227,419**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	—
Total Other Public Assistance	**—**
Total Public Assistance	**49,630,720**
Education	
Total School Administration	—
Total Library Services	1,121,758
Total Agricultural Education	195,135
Total Other Education	—
Total Education	**1,316,893**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	280,189
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**280,189**
Debt Service	
Total Retirement of Long-Term Debt	4,523,234
Total Interest on Long-Term Debt	7,897,285
Total Interest on Short-Term Notes and Warrants	3,091,904
Total Debt Service	**15,512,423**
Total General County Expenditures Before Transfers	**151,745,950**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 151,745,950**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 54,396,376	$ 42,426,200	$ 11,970,176

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mendocino

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Obligation	1996	1997	2009	$ 30,720,000	$ 29,815,000	$ 22,045,000	$ 7,770,000
Pension Obligation	2002	2004	2026	91,945,000	91,945,000	885,000	91,060,000
Total Pension Obligation Bonds				**122,665,000**	**121,760,000**	**22,930,000**	**98,830,000**
Other Long-Term Debt Schedule							
Equipment Leases	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	4,135,722
Energy Retrofit Loan	—	—	—	—	—	—	42,286
Energy Retrofit Loan #2	—	—	—	—	—	—	233,279
Equipment Leases	—	—	—	—	—	—	623,855
Equipment Leases 2003-04	—	—	—	—	—	—	504,205
Equipment Leases 2004-05	—	—	—	—	—	—	17,154
Equipment Leases issued in 2001-02	—	—	—	—	—	—	527,918
Postclosure Landfill Liability	—	—	—	—	—	—	5,649,557
Total Other Long-Term Debt Schedule				—	—	—	**11,733,976**
County Total Bonds and Other Long-Term Debt				**$ 122,665,000**	**$ 121,760,000**	**$ 22,930,000**	**$ 110,563,976**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 51,732,122**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mendocino

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	40,997
Total Operating Expenses		120,132
Net Operating Income (Loss)		**(79,135)**
Total Non-Operating Revenue		50,640
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(28,495)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(28,495)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	1,384,506
Total Operating Expenses		1,611,738
Net Operating Income (Loss)		**(227,232)**
Total Non-Operating Revenues		—
Total Non-Operating Expenses		163,553
Income (Loss) Before Operating Transfers		**(390,785)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(390,785)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Merced

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 20,397,316
Less Than County Wide Funds - Secured and Unsecured	9,374,590
Property Tax In-Lieu of Vehicle License Fees	16,636,071
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	42,698
Total Property Taxes	**46,450,675**
Other Taxes	
Sales and Use Taxes	5,685,055
Transportation Tax (Non-Transit)	665,365
Property Transfer	1,722,586
Transient Lodging	738,549
Timber Yield	—
Aircraft	—
Construction Development Taxes	473,206
Utility Users Tax	—
Other	—
Total Other Taxes	**9,284,761**
Total Taxes	**55,735,436**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	97,815
Business Licenses	166,247
Construction Permits	2,275,473
Road Privileges and Permits	390,879
Zoning Permits	50,052
Franchises	1,747,039
Other	295,702
Total Licenses Permits and Franchises	**5,023,207**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	3,023,696
Other Court Fines	1,751,929
Forfeitures and Penalties	205,332
Penalties and Cost on Delinquent Taxes	123,977
Total Fines, Forfeitures and Penalties	**5,104,934**
Revenue from Use of Money and Property	
Interest	4,006,831
Rents and Concessions	1,002,781
Royalties	—
Total Revenue from the Use of Money and Property	**5,009,612**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	4,699,579
Motor Vehicle In-Lieu Tax	4,289,243
Realignment from the Vehicle License Fee Fund	10,335,433
Public Assistance Administration	14,039,939
Public Assistance Programs	24,231,475
Realignment for Social Services	8,227,465
Health:	
Aid for Mental Health	9,537,709
Realignment for Mental Health	6,838,472
Medically Indigent Adults	—
Alcohol and Drug Abuse	345,308
Other Aid for Health	3,160,795
Realignment for Health Services	2,415,176
Homeowners' Property Tax Relief	528,330
Open Space Tax Relief	1,404,241
SB90 Mandated Costs	94,322
Public Safety Fund	10,072,456
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	1,150,030
Office of Criminal Justice and Planning Programs	1,033,610
Library	94,923
District Attorney Programs	3,027,921
Law Enforcement	293,665
Other	10,855,595
Total State	**116,675,687**
Federal	
Public Assistance Administration	32,104,914
Public Assistance Programs	28,772,087
Health Administration	449,611
Workforce Investment Act (WIA)	7,146,706
Community Development Block Grant	—
Health Grants	1,112,006
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	633,780
DEA Programs/Drug and Alcohol Programs	1,581,291
District Attorney Programs	5,556,886
Aging Programs	893,215
Senior Citizens Programs	662,979
Road Projects	755,358
Law Enforcement	182,263
Other	1,498,782
Total Federal	**81,349,878**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	425,332
Total Other Aid	**425,332**
Charges for Current Services	
Assessments and Tax Collection Fees	538,080
Property Tax Administrative Fees	530,934
Auditing and Accounting Fees	7,141
Communication Services	129,190
Election Services	76,042
Legal Services	420,214
Planning and Engineering Services	1,288,708
Agricultural Services	381,496
Civil Process Services	187,769
Court Fees and Costs	1,925,791
Booking Fees	307,191
Estate Fees	60,480
Human Services	243,730
Law Enforcement Services	843,668
Recording Fees	1,780,007
Road and Street Services	2,410,492
Health Fees	707,317
Mental Health Services	642,023
California Children Services	2,359
Sanitation Services	989,541
Institutional Care and Services	894,355
Library Services	121,535
Park and Recreation Fees	290,397
Other:	
Personnel Services	6,283,977
Building Maintenance and Grounds	—
Administrative Services	—
Other	3,461,995
Total Charges for Current Services	**24,524,432**
Miscellaneous Revenue	
Other Sales	—
Tobacco Settlement	—
Welfare Repayments	543,889
Cancelled Warrants	117,838
Other	3,508,439
Total Miscellaneous Revenue	**4,170,166**
Other Financing Sources	
Sale of Fixed Assets	40,461
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	333,264
Total Other Financing Sources	**373,725**
Total General County Revenues Before Transfers	**298,392,409**
Transfers In	
Total Transfers In from Enterprises	116,900
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 298,509,309**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Merced

General	
Board of Supervisors	$ 1,052,975
Clerk of the Board	—
Administrative Officer	1,133,676
Other	5,749
Total Legislative and Administrative	**2,192,400**
Finance	
Auditor-Controller	2,260,764
Treasurer-Tax Collector	1,126,103
Assessor	2,626,862
Other	2,134,414
Total Finance	**8,148,143**
Counsel	
County Counsel	1,035,848
Other	—
Total Counsel	**1,035,848**
Total Personnel	**1,101,531**
Total Elections	**631,920**
Total Communications	**—**
Total Property Management	**1,910,327**
Plant Acquisition	
Jails	591,020
Courts	697,087
Other	1,056,383
Total Plant Acquisition	**2,344,490**
Total Promotion	**2,787,845**
Total Other General	**6,434,392**
Total General	**26,586,896**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	1,733,156
Fifty Percent Excess Revenue Calculation	717,382
Other Trial Court	1,703,771
County Clerk	119,802
Grand Jury (Including Audit)	88,092
District Attorney-Prosecution	5,733,694
District Attorney-Family Support	8,569,919
Public Defender	1,860,524
Court Appointed Counsel	1,506,189
Other	53,758
Total Judicial	**22,086,287**
Total Police Protection	**11,798,901**
Detention and Correction	
Adult Detention	13,122,509
Juvenile Detention	6,162,544
Probation	5,329,096
Total Detention and Correction	**24,614,149**
Total Fire Protection	**9,797,870**
Total Flood Control - Soil and Water Conservation	**152,744**
Protective Inspection	
Agricultural Commissioner	2,417,848
Building Inspector	1,130,287
Other	394,370
Total Protective Inspection	**3,942,505**
Other Protection	
Local Agency Formation Commission (LAFCO)	79,310
Recorder	1,131,152
Coroner	615,262
Emergency Services	508,667
Planning and Zoning	3,141,131
Pound	974,052
Other	108,398
Total Other Protection	**6,557,972**
Total Public Protection	**78,950,428**

Public Ways and Facilities	
Total Roads	11,623,561
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**11,623,561**
Health	
Total Public Health	12,498,752
Total Medical Care	4,716,217
Total Mental Health	17,464,529
Total Drug and Alcohol Abuse Services	2,973,734
Total Health	**37,653,232**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	31,738,791
Aid Programs - Cash (Grants)	59,144,108
Total Welfare	**90,882,899**
Social Services	
Administration and Programs	19,847,034
Other	—
Total Social Services	**19,847,034**
General Relief	
Aid to Indigents	423,812
Indigent Burial	—
Total General Relief	**423,812**
Total Care of Court Wards	**—**
Total Veteran Services	**127,438**
Other Public Assistance	
Workforce Investment Act (WIA)	6,739,625
Other	1,476,018
Total Other Public Assistance	**8,215,643**
Total Public Assistance	**119,496,826**
Education	
Total School Administration	—
Total Library Services	1,587,965
Total Agricultural Education	215,551
Total Other Education	—
Total Education	**1,803,516**
Recreation and Cultural Services	
Total Recreation Facilities	1,243,966
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**1,243,966**
Debt Service	
Total Retirement of Long-Term Debt	3,304,879
Total Interest on Long-Term Debt	4,774,540
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**8,079,419**
Total General County Expenditures Before Transfers	**285,437,844**
Transfers Out	
Total Transfers Out to Enterprises	126,000
Operating Transfers Between Funds Other Than Governmental and Enterprise	1,000,000
Total General County Expenditures and Transfers Out	**$ 286,563,844**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 420,841,141	$ 71,209,861	$ 349,631,280

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Merced

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension - Prior Svc Cost	1999	1999	2016	$ 63,070,000	$ 63,070,000	$ 4,515,000	$ 58,555,000
Total Pension Obligation Bonds				**63,070,000**	**63,070,000**	**4,515,000**	**58,555,000**
Special Assessment Bonds							
1915 Act - Ashley Estates	1992	1993	2020	1,230,000	775,000	225,000	550,000
1915 Act - Santa Nella	1998	1998	2020	2,845,000	2,690,000	125,000	2,565,000
1915 Act - Planada Storm Drainage	1999	2000	2038	1,340,016	1,340,016	68,016	1,272,000
Total Special Assessment Bonds				**5,415,016**	**4,805,016**	**418,016**	**4,387,000**
Other Long-Term Debt Schedule							
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	3,867,051
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	8,298,428
CA Energy Commission	—	—	—	—	—	—	1,380,920
Capital Leases	—	—	—	—	—	—	745,299
Capital Leases (less than 10 years)	—	—	—	—	—	—	1,220,428
Compensated Absences	—	—	—	—	—	—	19,186,570
Compensated Absences - Enterprise	—	—	—	—	—	—	616,453
Landfill Closure Fee	—	—	—	—	—	—	7,638,308
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**42,953,457**
County Total Bonds and Other Long-Term Debt				**$ 68,485,016**	**$ 67,875,016**	**$ 4,933,016**	**$ 105,895,457**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 45,651,062**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	**Yes**
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	**—**
Total Other Operating Revenues	120,000
Total Operating Revenue	**120,000**
Total Operating Expenses	—
Net Operating Income (Loss)	**120,000**
Total Non-Operating Revenue	38,440
Total Non-Operating Expenses	—
Net Non-Operating Income	**38,440**
Net Income Before Extraordinary Items	**158,440**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**158,440**
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	**—**
Net Income (Loss)	**$ 158,440**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 745,512
Local Cash Grants	2,941,179
State Cash Grants	397,913
Federal Cash Grants	1,454,522
Other Revenues	161,130
Total Revenues	**5,700,256**
Purchased Transportation	4,313,990
Other Expenses	1,399,263
Total Expenses	**5,713,253**
Net Transit Income (Loss)	**(12,997)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (12,997)**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Merced

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	1,354,120
Total Operating Expenses		1,514,945
Net Operating Income (Loss)		**(160,825)**
Total Non-Operating Revenue		2,053,684
Total Non-Operating Expenses		996
Income (Loss) Before Operating Transfers		**1,891,863**
Transfers In from the County		126,000
Transfers Out to the County		24,235
Net Transfers In (Out)		**101,765**
Net Income (Loss)	**$**	**1,993,628**
Current Year Capital Outlay (Enterprise Activity)	**$**	**3,339,870**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	7,712,055
Total Operating Expenses		6,379,728
Net Operating Income (Loss)		**1,332,327**
Total Non-Operating Revenues		274,934
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**1,607,261**
Transfers In from the County		—
Transfers Out to the County		92,665
Net Transfers In (Out)		**(92,665)**
Net Income (Loss)	**$**	**1,514,596**
Current Year Capital Outlay (Enterprise Activity)	**$**	**447,449**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include $4,264,229 in vehicle license fee (VLF) gap loan proceeds from the sale of the county's VLF receivables.
   Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Modoc

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 2,280,560
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	652,569
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	83,225
Total Property Taxes	**3,016,354**
Other Taxes	
Sales and Use Taxes	230,462
Transportation Tax (Non-Transit)	—
Property Transfer	62,264
Transient Lodging	27,598
Timber Yield	60,927
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**381,251**
Total Taxes	**3,397,605**
Special Benefit Assessments	
Operations	322,488
Capital Outlay	—
Total Special Benefit Assessments	**322,488**
Licenses, Permits and Franchises	
Animal Licenses	669
Business Licenses	—
Construction Permits	771,607
Road Privileges and Permits	—
Zoning Permits	560
Franchises	47,611
Other	7,023
Total Licenses Permits and Franchises	**827,470**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	50,446
Other Court Fines	101,970
Forfeitures and Penalties	1,063
Penalties and Cost on Delinquent Taxes	97,274
Total Fines, Forfeitures and Penalties	**250,753**
Revenue from Use of Money and Property	
Interest	146,507
Rents and Concessions	6,998
Royalties	—
Total Revenue from the Use of Money and Property	**153,505**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,542,468
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	1,091,140
Public Assistance Administration	2,472,002
Public Assistance Programs	960,621
Realignment for Social Services	701,670
Health:	
Aid for Mental Health	268,300
Realignment for Mental Health	453,523
Medically Indigent Adults	—
Alcohol and Drug Abuse	286,025
Other Aid for Health	432,692
Realignment for Health Services	285,072
Homeowners' Property Tax Relief	43,835
Open Space Tax Relief	—
SB90 Mandated Costs	122,098
Public Safety Fund	401,000
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	110,494
Office of Criminal Justice and Planning Programs	251,460
Library	—
District Attorney Programs	—
Law Enforcement	—
Other	1,758,124
Total State	**11,180,524**
Federal	
Public Assistance Administration	714,209
Public Assistance Programs	767,895
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	370,215
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	413,240
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	1,275,416
Law Enforcement	—
Other	1,835,552
Total Federal	**5,376,527**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	1,545,911
Total Other Aid	**1,545,911**
Charges for Current Services	
Assessments and Tax Collection Fees	210,556
Property Tax Administrative Fees	48,608
Auditing and Accounting Fees	52,467
Communication Services	—
Election Services	15,916
Legal Services	—
Planning and Engineering Services	30,169
Agricultural Services	148,299
Civil Process Services	5,744
Court Fees and Costs	12,956
Booking Fees	5,503
Estate Fees	—
Human Services	—
Law Enforcement Services	70,308
Recording Fees	70,985
Road and Street Services	—
Health Fees	—
Mental Health Services	74,249
California Children Services	113,579
Sanitation Services	—
Institutional Care and Services	—
Library Services	15,800
Park and Recreation Fees	—
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	101,476
Total Charges for Current Services	**976,615**
Miscellaneous Revenue	
Other Sales	—
Tobacco Settlement	—
Welfare Repayments	82,891
Cancelled Warrants	—
Other	6,223
Total Miscellaneous Revenue	**89,114**
Other Financing Sources	
Sale of Fixed Assets	81,643
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**81,643**
Total General County Revenues Before Transfers	**24,202,155**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 24,202,155**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Modoc

General	
Board of Supervisors	$ 213,345
Clerk of the Board	92,149
Administrative Officer	268,690
Other	9,686
Total Legislative and Administrative	**583,870**
Finance	
Auditor-Controller	300,096
Treasurer-Tax Collector	331,190
Assessor	442,924
Other	—
Total Finance	**1,074,210**
Counsel	
County Counsel	79,194
Other	—
Total Counsel	**79,194**
Total Personnel	**27,484**
Total Elections	**135,816**
Total Communications	**—**
Total Property Management	**453,738**
Plant Acquisition	
Jails	—
Courts	—
Other	—
Total Plant Acquisition	**—**
Total Promotion	**—**
Total Other General	**495,128**
Total General	**2,849,440**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	118,048
Fifty Percent Excess Revenue Calculation	1,238
Other Trial Court	—
County Clerk	—
Grand Jury (Including Audit)	8,165
District Attorney-Prosecution	345,243
District Attorney-Family Support	545,099
Public Defender	157,658
Court Appointed Counsel	28,098
Other	304,919
Total Judicial	**1,508,468**
Total Police Protection	**1,468,041**
Detention and Correction	
Adult Detention	734,979
Juvenile Detention	17,368
Probation	335,802
Total Detention and Correction	**1,088,149**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	607,496
Building Inspector	—
Other	—
Total Protective Inspection	**607,496**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	145,943
Coroner	2,256
Emergency Services	105,852
Planning and Zoning	270,658
Pound	—
Other	354,601
Total Other Protection	**879,310**
Total Public Protection	**5,551,464**

Public Ways and Facilities	
Total Roads	5,254,207
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**5,254,207**
Health	
Total Public Health	2,115,700
Total Medical Care	—
Total Mental Health	1,730,945
Total Drug and Alcohol Abuse Services	767,257
Total Health	**4,613,902**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	2,102,429
Aid Programs - Cash (Grants)	2,374,906
Total Welfare	**4,477,335**
Social Services	
Administration and Programs	450,693
Other	—
Total Social Services	**450,693**
General Relief	
Aid to Indigents	87,053
Indigent Burial	2,661
Total General Relief	**89,714**
Total Care of Court Wards	**156,453**
Total Veteran Services	**30,674**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	15,864
Total Other Public Assistance	**15,864**
Total Public Assistance	**5,220,733**
Education	
Total School Administration	—
Total Library Services	357,068
Total Agricultural Education	89,095
Total Other Education	4,591
Total Education	**450,754**
Recreation and Cultural Services	
Total Recreation Facilities	106,601
Total Cultural Services	59,572
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**166,173**
Debt Service	
Total Retirement of Long-Term Debt	75,000
Total Interest on Long-Term Debt	19,150
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**94,150**
Total General County Expenditures Before Transfers	**24,200,823**
Transfers Out	
Total Transfers Out to Enterprises	47,983
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 24,248,806**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 12,925,841	$ 3,606,344	$ 9,319,497

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Modoc

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
County Total Bonds and Other Long-Term Debt				$ —	$ —	$ —	$ —

	Total Future Principal and Interest Balance Due
Total Lease Obligations	$ 280,865

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Patient Revenues		
Gross Patient Revenue	$	8,618,461
Total Deductions from Revenues		—
Net Patient Revenue		**8,618,461**
Total Other Operating Revenues		—
Total Operating Revenue		**8,618,461**
Total Operating Expenses		9,009,810
Net Operating Income (Loss)		**(391,349)**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Net Non-Operating Income		**—**
Net Income Before Extraordinary Items		**(391,349)**
Extraordinary Items		—
Income (Loss) Before Operating Transfers		**(391,349)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	$	**(391,349)**
Current Year Capital Outlay (Enterprise Activity)	$	**—**

Transportation Enterprise Statement of Revenues and Expenses

Revenues		
Passenger Fares	$	—
Local Cash Grants		—
State Cash Grants		—
Federal Cash Grants		—
Other Revenues		—
Total Revenues		**—**
Purchased Transportation		—
Other Expenses		—
Total Expenses		**—**
Net Transit Income (Loss)		**—**
Gain or Loss on Disposal of Fixed Assets		—
Total Operator Net Income (Loss)	$	**—**
Capital Additions to Equity		
Total Local Capital Grants	$	—
Total State Capital Grants		—
Total Federal Capital Grants		—
Non-Governmental Donations	$	—
Total Capital Additions to Equity	$	**—**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Modoc

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	—
Total Operating Expenses		255,550
Net Operating Income (Loss)		**(255,550)**
Total Non-Operating Revenue		553,466
Total Non-Operating Expenses		138,601
Income (Loss) Before Operating Transfers		**159,315**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**159,315**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	721,658
Total Operating Expenses		853,772
Net Operating Income (Loss)		**(132,114)**
Total Non-Operating Revenues		36,663
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(95,451)**
Transfers In from the County		47,983
Transfers Out to the County		—
Net Transfers In (Out)		**47,983**
Net Income (Loss)	**$**	**(47,468)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Non-enterprise airport activity previously reported in the Statements of County Revenues and Expenditures has been reclassified to the Airport Activity Statement of Revenues and Expenses.
   Reference: Table 6, Airport Activity Statement of Revenues and Expenses.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Mono

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 10,196,837
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	943,697
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	693,827
Total Property Taxes	**11,834,361**
Other Taxes	
Sales and Use Taxes	435,325
Transportation Tax (Non-Transit)	—
Property Transfer	325,475
Transient Lodging	2,133,733
Timber Yield	1,425
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	819
Total Other Taxes	**2,896,777**
Total Taxes	**14,731,138**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	23,960
Business Licenses	17,449
Construction Permits	180,060
Road Privileges and Permits	13,623
Zoning Permits	—
Franchises	121,952
Other	3,350
Total Licenses Permits and Franchises	**360,394**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	230,068
Other Court Fines	374,963
Forfeitures and Penalties	14,990
Penalties and Cost on Delinquent Taxes	58,669
Total Fines, Forfeitures and Penalties	**678,690**
Revenue from Use of Money and Property	
Interest	450,357
Rents and Concessions	12,871
Royalties	—
Total Revenue from the Use of Money and Property	**463,228**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,312,506
Motor Vehicle In-Lieu Tax	325,375
Realignment from the Vehicle License Fee Fund	1,461,833
Public Assistance Administration	618,095
Public Assistance Programs	275,313
Realignment for Social Services	436,627
Health:	
Aid for Mental Health	451,210
Realignment for Mental Health	358,890
Medically Indigent Adults	—
Alcohol and Drug Abuse	785,383
Other Aid for Health	884,392
Realignment for Health Services	434,281
Homeowners' Property Tax Relief	45,148
Open Space Tax Relief	66,548
SB90 Mandated Costs	—
Public Safety Fund	1,161,323
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	109,466
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	420,370
Law Enforcement	507,892
Other	2,001,107
Total State	**11,655,759**
Federal	
Public Assistance Administration	780,262
Public Assistance Programs	167,812
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	5,279
Health Grants	283,730
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	151,901
Other	1,251,289
Total Federal	**2,640,273**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	798,031
Total Other Aid	**798,031**
Charges for Current Services	
Assessments and Tax Collection Fees	267,776
Property Tax Administrative Fees	—
Auditing and Accounting Fees	—
Communication Services	248,858
Election Services	—
Legal Services	27,222
Planning and Engineering Services	181,123
Agricultural Services	—
Civil Process Services	5,122
Court Fees and Costs	83,961
Booking Fees	—
Estate Fees	—
Human Services	41,140
Law Enforcement Services	31,867
Recording Fees	229,992
Road and Street Services	111,855
Health Fees	244,948
Mental Health Services	212,333
California Children Services	—
Sanitation Services	—
Institutional Care and Services	734,952
Library Services	—
Park and Recreation Fees	19,409
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	1,251,610
Total Charges for Current Services	**3,692,168**
Miscellaneous Revenue	
Other Sales	—
Tobacco Settlement	137,408
Welfare Repayments	—
Cancelled Warrants	—
Other	14,117
Total Miscellaneous Revenue	**151,525**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**35,171,206**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	595
Total General County Revenues and Transfers In	**$ 35,171,801**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Mono

General	
Board of Supervisors	$ 483,126
Clerk of the Board	—
Administrative Officer	420,350
Other	250,407
Total Legislative and Administrative	**1,153,883**
Finance	
Auditor-Controller	476,661
Treasurer-Tax Collector	327,430
Assessor	1,123,384
Other	—
Total Finance	**1,927,475**
Counsel	
County Counsel	411,800
Other	—
Total Counsel	**411,800**
Total Personnel	**—**
Total Elections	**85,621**
Total Communications	**172,371**
Total Property Management	**693,972**
Plant Acquisition	
Jails	—
Courts	—
Other	1,591,191
Total Plant Acquisition	**1,591,191**
Total Promotion	**268,767**
Total Other General	**3,209,701**
Total General	**9,514,781**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	420,000
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	355,543
County Clerk	114,912
Grand Jury (Including Audit)	5,871
District Attorney-Prosecution	672,025
District Attorney-Family Support	323,283
Public Defender	401,948
Court Appointed Counsel	—
Other	85,503
Total Judicial	**2,379,085**
Total Police Protection	**3,982,726**
Detention and Correction	
Adult Detention	1,520,445
Juvenile Detention	67,939
Probation	363,281
Total Detention and Correction	**1,951,665**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	—
Building Inspector	366,942
Other	129,626
Total Protective Inspection	**496,568**
Other Protection	
Local Agency Formation Commission (LAFCO)	9,134
Recorder	172,368
Coroner	—
Emergency Services	138,647
Planning and Zoning	861,389
Pound	341,806
Other	1,031,242
Total Other Protection	**2,554,586**
Total Public Protection	**11,364,630**

Public Ways and Facilities	
Total Roads	4,091,065
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**4,091,065**
Health	
Total Public Health	3,113,314
Total Medical Care	2,282,466
Total Mental Health	2,541,628
Total Drug and Alcohol Abuse Services	—
Total Health	**7,937,408**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	1,779,316
Aid Programs - Cash (Grants)	721,867
Total Welfare	**2,501,183**
Social Services	
Administration and Programs	758,051
Other	—
Total Social Services	**758,051**
General Relief	
Aid to Indigents	20,497
Indigent Burial	—
Total General Relief	**20,497**
Total Care of Court Wards	**—**
Total Veteran Services	**26,264**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	—
Total Other Public Assistance	**—**
Total Public Assistance	**3,305,995**
Education	
Total School Administration	—
Total Library Services	—
Total Agricultural Education	27,678
Total Other Education	—
Total Education	**27,678**
Recreation and Cultural Services	
Total Recreation Facilities	617,598
Total Cultural Services	2,757
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**620,355**
Debt Service	
Total Retirement of Long-Term Debt	626,535
Total Interest on Long-Term Debt	121,584
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**748,119**
Total General County Expenditures Before Transfers	**37,610,031**
Transfers Out	
Total Transfers Out to Enterprises	240,000
Operating Transfers Between Funds Other Than Governmental and Enterprise	192,890
Total General County Expenditures and Transfers Out	**$ 38,042,921**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 17,277,499	$ 13,173,142	$ 4,104,357

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mono

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Avaya Financial Services	—	—	—	—	—	—	$ 576,722
Capital Leases	—	—	—	—	—	—	1,221,108
Compensated Absences	—	—	—	—	—	—	2,331,912
Compensated Absences - Enterprise	—	—	—	—	—	—	16,212
Interest Free Loan for Cap. Imprv.	—	—	—	—	—	—	400,001
Landfill Closure & Post-Closure	—	—	—	—	—	—	2,760,441
Total Other Long-Term Debt Schedule				—	—	—	**7,306,396**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 7,306,396**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 8,269,356**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	**No**
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	1,579
Total Non-Operating Expenses	214,366
Net Non-Operating Income	**(212,787)**
Net Income Before Extraordinary Items	**(212,787)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(212,787)**
Transfers In from the County	240,000
Transfers Out to the County	—
Net Transfers In (Out)	**240,000**
Net Income (Loss)	**$ 27,213**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 18,884
Local Cash Grants	232,647
State Cash Grants	21,897
Federal Cash Grants	—
Other Revenues	(78)
Total Revenues	**273,350**
Purchased Transportation	273,350
Other Expenses	—
Total Expenses	**273,350**
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ 43,734
Total State Capital Grants	62,000
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ 105,734**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mono

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	5,466
Total Operating Expenses		53,440
Net Operating Income (Loss)		**(47,974)**
Total Non-Operating Revenue		23,586
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(24,388)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(24,388)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	1,500,050
Total Operating Expenses		1,513,796
Net Operating Income (Loss)		**(13,746)**
Total Non-Operating Revenues		8,362
Total Non-Operating Expenses		383,491
Income (Loss) Before Operating Transfers		**(388,875)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(388,875)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**93,369**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include $273,683 in vehicle license fee (VLF) gap loan proceeds from the sale of the county's VLF receivables.
   Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Monterey

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 58,500,836
Less Than County Wide Funds - Secured and Unsecured	4,797,147
Property Tax In-Lieu of Vehicle License Fees	28,496,001
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	1,384,880
Total Property Taxes	**93,178,864**
Other Taxes	
Sales and Use Taxes	8,213,815
Transportation Tax (Non-Transit)	1,602,620
Property Transfer	4,206,499
Transient Lodging	16,205,100
Timber Yield	622
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**30,228,656**
Total Taxes	**123,407,520**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	189,421
Business Licenses	2,844,255
Construction Permits	5,455,252
Road Privileges and Permits	136,544
Zoning Permits	2,129,802
Franchises	5,908,330
Other	1,962,591
Total Licenses Permits and Franchises	**18,626,195**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	1,315,375
Other Court Fines	2,324,333
Forfeitures and Penalties	4,045,482
Penalties and Cost on Delinquent Taxes	2,034,735
Total Fines, Forfeitures and Penalties	**9,719,925**
Revenue from Use of Money and Property	
Interest	6,453,143
Rents and Concessions	854,294
Royalties	—
Total Revenue from the Use of Money and Property	**7,307,437**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	7,085,073
Motor Vehicle In-Lieu Tax	10,742,950
Realignment from the Vehicle License Fee Fund	13,005,235
Public Assistance Administration	34,057,070
Public Assistance Programs	31,261,768
Realignment for Social Services	7,932,641
Health:	
Aid for Mental Health	17,417,897
Realignment for Mental Health	9,248,099
Medically Indigent Adults	—
Alcohol and Drug Abuse	630,026
Other Aid for Health	3,761,273
Realignment for Health Services	4,058,801
Homeowners' Property Tax Relief	465,343
Open Space Tax Relief	903,523
SB90 Mandated Costs	1,950,499
Public Safety Fund	27,965,699
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	395,412
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	232,639
Law Enforcement	1,657,362
Other	13,423,585
Total State	**186,194,895**
Federal	
Public Assistance Administration	33,400,797
Public Assistance Programs	23,082,551
Health Administration	3,087,642
Workforce Investment Act (WIA)	9,216,607
Community Development Block Grant	—
Health Grants	—
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	1,048,827
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	—
Other	8,990,625
Total Federal	**78,827,049**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	3,102,611
Total Other Aid	**3,102,611**
Charges for Current Services	
Assessments and Tax Collection Fees	2,404,886
Property Tax Administrative Fees	—
Auditing and Accounting Fees	266,940
Communication Services	4,750,321
Election Services	942,998
Legal Services	1,421,852
Planning and Engineering Services	1,455,929
Agricultural Services	1,522,990
Civil Process Services	137,330
Court Fees and Costs	4,372,614
Booking Fees	687,630
Estate Fees	123,633
Human Services	94,900
Law Enforcement Services	2,856,188
Recording Fees	2,765,384
Road and Street Services	—
Health Fees	11,791,672
Mental Health Services	526,644
California Children Services	2,406,089
Sanitation Services	—
Institutional Care and Services	1,079,074
Library Services	82,997
Park and Recreation Fees	4,386,147
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	2,094,507
Other	16,870,121
Total Charges for Current Services	**63,040,846**
Miscellaneous Revenue	
Other Sales	1,447,522
Tobacco Settlement	4,932,849
Welfare Repayments	—
Cancelled Warrants	34,957
Other	7,256,612
Total Miscellaneous Revenue	**13,671,940**
Other Financing Sources	
Sale of Fixed Assets	104,336
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**104,336**
Total General County Revenues Before Transfers	**504,002,754**
Transfers In	
Total Transfers In from Enterprises	40,593,352
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 544,596,106**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Monterey

General	
Board of Supervisors	$ 1,617,306
Clerk of the Board	—
Administrative Officer	3,310,405
Other	753,182
Total Legislative and Administrative	**5,680,893**
Finance	
Auditor-Controller	3,163,329
Treasurer-Tax Collector	2,099,925
Assessor	4,088,415
Other	8,428,703
Total Finance	**17,780,372**
Counsel	
County Counsel	2,850,791
Other	625,806
Total Counsel	**3,476,597**
Total Personnel	**1,456,425**
Total Elections	**2,492,075**
Total Communications	**8,668,307**
Total Property Management	**7,520,854**
Plant Acquisition	
Jails	—
Courts	—
Other	28,796,887
Total Plant Acquisition	**28,796,887**
Total Promotion	**1,172,580**
Total Other General	**4,959,685**
Total General	**82,004,675**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	7,966,357
Fifty Percent Excess Revenue Calculation	343,667
Other Trial Court	878,736
County Clerk	—
Grand Jury (Including Audit)	303,883
District Attorney-Prosecution	11,890,320
District Attorney-Family Support	10,296,258
Public Defender	4,881,510
Court Appointed Counsel	1,240,477
Other	—
Total Judicial	**37,801,208**
Total Police Protection	**31,253,586**
Detention and Correction	
Adult Detention	28,749,842
Juvenile Detention	11,239,695
Probation	12,265,764
Total Detention and Correction	**52,255,301**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**644,693**
Protective Inspection	
Agricultural Commissioner	6,222,366
Building Inspector	4,865,169
Other	—
Total Protective Inspection	**11,087,535**
Other Protection	
Local Agency Formation Commission (LAFCO)	2,304,123
Recorder	1,363,363
Coroner	1,307,181
Emergency Services	2,240,201
Planning and Zoning	6,329,159
Pound	1,590,484
Other	2,636,500
Total Other Protection	**17,771,011**
Total Public Protection	**150,813,334**

Public Ways and Facilities	
Total Roads	16,014,513
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**16,014,513**
Health	
Total Public Health	55,397,854
Total Medical Care	2,541,142
Total Mental Health	33,942,878
Total Drug and Alcohol Abuse Services	5,228,341
Total Health	**97,110,215**
Sanitation	
Total Refuse Collection and Disposal	160,095
Total Sanitation	**160,095**
Public Assistance	
Welfare	
Administration	53,474,895
Aid Programs - Cash (Grants)	57,190,159
Total Welfare	**110,665,054**
Social Services	
Administration and Programs	828,898
Other	1,870,471
Total Social Services	**2,699,369**
General Relief	
Aid to Indigents	521,973
Indigent Burial	—
Total General Relief	**521,973**
Total Care of Court Wards	**—**
Total Veteran Services	**476,883**
Other Public Assistance	
Workforce Investment Act (WIA)	8,644,686
Other	2,182,488
Total Other Public Assistance	**10,827,174**
Total Public Assistance	**125,190,453**
Education	
Total School Administration	—
Total Library Services	5,591,086
Total Agricultural Education	531,132
Total Other Education	—
Total Education	**6,122,218**
Recreation and Cultural Services	
Total Recreation Facilities	6,967,320
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**6,967,320**
Debt Service	
Total Retirement of Long-Term Debt	2,460,000
Total Interest on Long-Term Debt	4,603,339
Total Interest on Short-Term Notes and Warrants	962,503
Total Debt Service	**8,025,842**
Total General County Expenditures Before Transfers	**492,408,665**
Transfers Out	
Total Transfers Out to Enterprises	23,988,200
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 516,396,865**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 414,254,190	$ 137,547,607	$ 276,706,583

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Monterey

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Revenue Bonds							
Judgment Obligation Bonds	2004	2004	2013	$ 7,470,000	$ 7,470,000	$ 720,000	$ 6,750,000
Total Revenue Bonds				**7,470,000**	**7,470,000**	**720,000**	**6,750,000**
Other Long-Term Debt Schedule							
Compensated Absences Payable	—	—	—	—	—	—	20,915,606
Estimated Self-Insurance	—	—	—	—	—	—	39,572,012
Landfill Closure/Postclosure Liability	—	—	—	—	—	—	7,508,086
Total Other Long-Term Debt Schedule				—	—	—	**67,995,704**
County Total Bonds and Other Long-Term Debt				**$ 7,470,000**	**$ 7,470,000**	**$ 720,000**	**$ 74,745,704**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 328,966,963**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	**Yes**
Patient Revenues	
Gross Patient Revenue	$ 296,509,402
Total Deductions from Revenues	197,734,827
Net Patient Revenue	**98,774,575**
Total Other Operating Revenues	4,358,495
Total Operating Revenue	**103,133,070**
Total Operating Expenses	110,698,514
Net Operating Income (Loss)	**(7,565,444)**
Total Non-Operating Revenue	6,420,144
Total Non-Operating Expenses	5,035,378
Net Non-Operating Income	**1,384,766**
Net Income Before Extraordinary Items	**(6,180,678)**
Extraordinary Items	43,076,312
Income (Loss) Before Operating Transfers	**36,895,634**
Transfers In from the County	23,988,200
Transfers Out to the County	40,593,352
Net Transfers In (Out)	**(16,605,152)**
Net Income (Loss)	**$ 20,290,482**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	**—**
Purchased Transportation	—
Other Expenses	—
Total Expenses	**—**
Net Transit Income (Loss)	**—**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Monterey

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	$	—
Current Year Capital Outlay (Enterprise Activity)	$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	$	—
Current Year Capital Outlay (Enterprise Activity)	$	—

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	$	—
Current Year Capital Outlay	$	—

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include $8,720,602 in vehicle license fee (VLF) gap loan proceeds from the sale of the county's VLF receivables.
   Reference: Table 6, Statement of County Revenues.

2. Informational Note: Judgment Obligation Bonds are classified as Revenue Bonds because it is the most suitable bond schedule for reporting this type of long-term debt.
   Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Napa

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 33,449,015
Less Than County Wide Funds - Secured and Unsecured	5,882,909
Property Tax In-Lieu of Vehicle License Fees	8,646,599
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	518,159
Total Property Taxes	**48,496,682**
Other Taxes	
Sales and Use Taxes	5,499,763
Transportation Tax (Non-Transit)	—
Property Transfer	1,790,692
Transient Lodging	5,743,951
Timber Yield	171
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	217
Total Other Taxes	**13,034,794**
Total Taxes	**61,531,476**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	100,610
Business Licenses	10,742
Construction Permits	3,277,682
Road Privileges and Permits	64,654
Zoning Permits	509,245
Franchises	397,654
Other	3,215,594
Total Licenses Permits and Franchises	**7,576,181**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	1,381,310
Other Court Fines	1,237,623
Forfeitures and Penalties	245,056
Penalties and Cost on Delinquent Taxes	848,644
Total Fines, Forfeitures and Penalties	**3,712,633**
Revenue from Use of Money and Property	
Interest	1,701,442
Rents and Concessions	138,847
Royalties	—
Total Revenue from the Use of Money and Property	**1,840,289**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	2,763,535
Motor Vehicle In-Lieu Tax	476,184
Realignment from the Vehicle License Fee Fund	6,346,355
Public Assistance Administration	6,117,318
Public Assistance Programs	9,422,975
Realignment for Social Services	3,187,596
Health:	
Aid for Mental Health	3,380,261
Realignment for Mental Health	4,703,037
Medically Indigent Adults	—
Alcohol and Drug Abuse	781,138
Other Aid for Health	2,653,459
Realignment for Health Services	1,719,306
Homeowners' Property Tax Relief	339,570
Open Space Tax Relief	84,151
SB90 Mandated Costs	63,203
Public Safety Fund	10,457,472
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	304,108
Office of Criminal Justice and Planning Programs	255,079
Library	—
District Attorney Programs	1,202,561
Law Enforcement	—
Other	6,781,007
Total State	**61,038,315**
Federal	
Public Assistance Administration	7,841,060
Public Assistance Programs	1,646,179
Health Administration	—
Workforce Investment Act (WIA)	971,483
Community Development Block Grant	—
Health Grants	1,296,936
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	75,968
DEA Programs/Drug and Alcohol Programs	12,000
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	—
Other	853,569
Total Federal	**12,697,195**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	2,918,045
Total Other Aid	**2,918,045**
Charges for Current Services	
Assessments and Tax Collection Fees	1,297,860
Property Tax Administrative Fees	243,444
Auditing and Accounting Fees	287,467
Communication Services	52,610
Election Services	303,359
Legal Services	573,771
Planning and Engineering Services	1,939,390
Agricultural Services	312,235
Civil Process Services	37,892
Court Fees and Costs	363,259
Booking Fees	181,320
Estate Fees	62,626
Human Services	106,232
Law Enforcement Services	5,144,226
Recording Fees	1,007,653
Road and Street Services	—
Health Fees	451,784
Mental Health Services	2,561,460
California Children Services	480
Sanitation Services	—
Institutional Care and Services	185,431
Library Services	—
Park and Recreation Fees	—
Other:	
Personnel Services	—
Building Maintenance and Grounds	328,290
Administrative Services	4,092,289
Other	546,051
Total Charges for Current Services	**20,079,129**
Miscellaneous Revenue	
Other Sales	147,708
Tobacco Settlement	1,343,334
Welfare Repayments	—
Cancelled Warrants	—
Other	1,380,255
Total Miscellaneous Revenue	**2,871,297**
Other Financing Sources	
Sale of Fixed Assets	11,449
Proceeds from the Sale of Bonds	103,351
Other Long-Term Debt Proceeds	9,776,239
Total Other Financing Sources	**9,891,039**
Total General County Revenues Before Transfers	**184,155,599**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	899,390
Total General County Revenues and Transfers In	**$ 185,054,989**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Napa

General	
Board of Supervisors	$ 533,068
Clerk of the Board	—
Administrative Officer	1,843,881
Other	—
Total Legislative and Administrative	**2,376,949**
Finance	
Auditor-Controller	1,916,267
Treasurer-Tax Collector	1,385,338
Assessor	2,111,682
Other	—
Total Finance	**5,413,287**
Counsel	
County Counsel	2,372,341
Other	—
Total Counsel	**2,372,341**
Total Personnel	**1,237,780**
Total Elections	**1,035,841**
Total Communications	**722,928**
Total Property Management	**3,820,040**
Plant Acquisition	
Jails	12,843,258
Courts	1,062,730
Other	677,361
Total Plant Acquisition	**14,583,349**
Total Promotion	**—**
Total Other General	**12,326,507**
Total General	**43,889,022**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	719,168
Fifty Percent Excess Revenue Calculation	344,261
Other Trial Court	99,976
County Clerk	—
Grand Jury (Including Audit)	21,895
District Attorney-Prosecution	5,867,296
District Attorney-Family Support	3,979,262
Public Defender	2,555,399
Court Appointed Counsel	764,771
Other	—
Total Judicial	**14,352,028**
Total Police Protection	**15,474,950**
Detention and Correction	
Adult Detention	8,706,035
Juvenile Detention	2,396,831
Probation	5,682,678
Total Detention and Correction	**16,785,544**
Total Fire Protection	**8,102,913**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	2,565,251
Building Inspector	1,557,654
Other	—
Total Protective Inspection	**4,122,905**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	613,336
Coroner	474,228
Emergency Services	653,921
Planning and Zoning	7,281,464
Pound	628,806
Other	106,113
Total Other Protection	**9,757,868**
Total Public Protection	**68,596,208**

Public Ways and Facilities	
Total Roads	7,914,259
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**7,914,259**
Health	
Total Public Health	12,389,033
Total Medical Care	—
Total Mental Health	12,641,145
Total Drug and Alcohol Abuse Services	4,095,289
Total Health	**29,125,467**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	5,891,498
Aid Programs - Cash (Grants)	8,872,616
Total Welfare	**14,764,114**
Social Services	
Administration and Programs	7,013,118
Other	—
Total Social Services	**7,013,118**
General Relief	
Aid to Indigents	327,538
Indigent Burial	—
Total General Relief	**327,538**
Total Care of Court Wards	**622,652**
Total Veteran Services	**84,814**
Other Public Assistance	
Workforce Investment Act (WIA)	53,502
Other	6,135,299
Total Other Public Assistance	**6,188,801**
Total Public Assistance	**29,001,037**
Education	
Total School Administration	—
Total Library Services	—
Total Agricultural Education	310,176
Total Other Education	—
Total Education	**310,176**
Recreation and Cultural Services	
Total Recreation Facilities	937,436
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**937,436**
Debt Service	
Total Retirement of Long-Term Debt	2,180,000
Total Interest on Long-Term Debt	1,826,208
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**4,006,208**
Total General County Expenditures Before Transfers	**183,779,813**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 183,779,813**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 360,401,935	$ 60,876,932	$ 299,525,003

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Napa

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
State Construction Loans							
Napa County Hangars	2002	—	—	$ 500,000	$ —	$ 61,484	$ 438,516
Total State Construction Loans				**500,000**	**—**	**61,484**	**438,516**
Other Long-Term Debt Schedule							
Airport Compensated Absences	—	—	—	—	—	—	22,555
Compensated Absences	—	—	—	—	—	—	5,009,631
General Fund Loan	—	—	—	—	—	—	2,001,050
Loan Payable	—	—	—	—	—	—	—
Airport - CHP	—	—	—	—	—	—	1,615,906
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**8,649,142**
County Total Bonds and Other Long-Term Debt				**$ 500,000**	**$ —**	**$ 61,484**	**$ 9,087,658**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 62,287,162**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Napa

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	1,705,998
Total Operating Expenses		1,686,252
Net Operating Income (Loss)		**19,746**
Total Non-Operating Revenue		2,641,060
Total Non-Operating Expenses		264,868
Income (Loss) Before Operating Transfers		**2,395,938**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**2,395,938**
Current Year Capital Outlay (Enterprise Activity)	**$**	**2,760,821**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Nevada

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 18,021,042
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	6,370,271
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	2,029
Total Property Taxes	**24,393,342**
Other Taxes	
Sales and Use Taxes	3,532,592
Transportation Tax (Non-Transit)	—
Property Transfer	1,613,064
Transient Lodging	177,605
Timber Yield	79,126
Aircraft	33,347
Construction Development Taxes	—
Utility Users Tax	—
Other	1,629,416
Total Other Taxes	**7,065,150**
Total Taxes	**31,458,492**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	25,741
Business Licenses	357
Construction Permits	1,785,821
Road Privileges and Permits	28,896
Zoning Permits	155,660
Franchises	799,476
Other	50,033
Total Licenses Permits and Franchises	**2,845,984**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	460,851
Other Court Fines	401,427
Forfeitures and Penalties	314,398
Penalties and Cost on Delinquent Taxes	1,203,715
Total Fines, Forfeitures and Penalties	**2,380,391**
Revenue from Use of Money and Property	
Interest	648,583
Rents and Concessions	97,458
Royalties	—
Total Revenue from the Use of Money and Property	**746,041**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	2,972,725
Motor Vehicle In-Lieu Tax	10,350
Realignment from the Vehicle License Fee Fund	4,080,903
Public Assistance Administration	4,680,718
Public Assistance Programs	2,736,064
Realignment for Social Services	3,661,810
Health:	
Aid for Mental Health	834,507
Realignment for Mental Health	2,329,385
Medically Indigent Adults	—
Alcohol and Drug Abuse	672,223
Other Aid for Health	1,016,647
Realignment for Health Services	1,020,756
Homeowners' Property Tax Relief	256,002
Open Space Tax Relief	25,991
SB90 Mandated Costs	15,520
Public Safety Fund	6,081,402
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	719,748
Office of Criminal Justice and Planning Programs	67,953
Library	79,932
District Attorney Programs	1,170,775
Law Enforcement	506,197
Other	1,761,394
Total State	**34,701,002**
Federal	
Public Assistance Administration	3,369,038
Public Assistance Programs	5,735,973
Health Administration	20,961
Workforce Investment Act (WIA)	—
Community Development Block Grant	616,187
Health Grants	3,508,886
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	385,167
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	3,119,220
Aging Programs	72,208
Senior Citizens Programs	—
Road Projects	1,124,033
Law Enforcement	123,820
Other	870,031
Total Federal	**18,945,524**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	87,497
Total Other Aid	**87,497**
Charges for Current Services	
Assessments and Tax Collection Fees	664,868
Property Tax Administrative Fees	—
Auditing and Accounting Fees	23,556
Communication Services	77,025
Election Services	397,597
Legal Services	54,625
Planning and Engineering Services	765,152
Agricultural Services	11,903
Civil Process Services	55,026
Court Fees and Costs	1,078,862
Booking Fees	—
Estate Fees	60,501
Human Services	62,899
Law Enforcement Services	1,213,189
Recording Fees	1,312,852
Road and Street Services	499,458
Health Fees	335,536
Mental Health Services	542,987
California Children Services	—
Sanitation Services	897,722
Institutional Care and Services	849,100
Library Services	91,428
Park and Recreation Fees	107,893
Other:	
Personnel Services	5,697
Building Maintenance and Grounds	4,080
Administrative Services	10,532
Other	2,626,172
Total Charges for Current Services	**11,748,660**
Miscellaneous Revenue	
Other Sales	4,198
Tobacco Settlement	994,786
Welfare Repayments	4,351
Cancelled Warrants	30,186
Other	370,236
Total Miscellaneous Revenue	**1,403,757**
Other Financing Sources	
Sale of Fixed Assets	17,949
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	26,682
Total Other Financing Sources	**44,631**
Total General County Revenues Before Transfers	**104,361,979**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 104,361,979**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Nevada

General	
Board of Supervisors	$ 921,036
Clerk of the Board	—
Administrative Officer	117,128
Other	18,548
Total Legislative and Administrative	**1,056,712**
Finance	
Auditor-Controller	106,364
Treasurer-Tax Collector	742,806
Assessor	2,022,326
Other	(212,308)
Total Finance	**2,659,188**
Counsel	
County Counsel	253,820
Other	—
Total Counsel	**253,820**
Total Personnel	**43,371**
Total Elections	**928,783**
Total Communications	**—**
Total Property Management	**494,259**
Plant Acquisition	
Jails	3,304
Courts	144,714
Other	806,919
Total Plant Acquisition	**954,937**
Total Promotion	**372,388**
Total Other General	**1,185,625**
Total General	**7,949,083**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	1,220,686
Fifty Percent Excess Revenue Calculation	53,558
Other Trial Court	169,694
County Clerk	—
Grand Jury (Including Audit)	70,550
District Attorney-Prosecution	2,782,087
District Attorney-Family Support	4,065,379
Public Defender	1,228,572
Court Appointed Counsel	—
Other	738,544
Total Judicial	**10,329,070**
Total Police Protection	**10,714,311**
Detention and Correction	
Adult Detention	8,759,722
Juvenile Detention	1,740,897
Probation	3,018,683
Total Detention and Correction	**13,519,302**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	348,440
Building Inspector	2,088,468
Other	64,696
Total Protective Inspection	**2,501,604**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	948,716
Coroner	—
Emergency Services	401,873
Planning and Zoning	2,052,446
Pound	649,432
Other	1,244,446
Total Other Protection	**5,296,913**
Total Public Protection	**42,361,200**

Public Ways and Facilities	
Total Roads	6,853,724
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**6,853,724**
Health	
Total Public Health	6,113,022
Total Medical Care	2,019,050
Total Mental Health	6,256,039
Total Drug and Alcohol Abuse Services	1,609,658
Total Health	**15,997,769**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	7,311,645
Aid Programs - Cash (Grants)	7,703,487
Total Welfare	**15,015,132**
Social Services	
Administration and Programs	2,934,420
Other	—
Total Social Services	**2,934,420**
General Relief	
Aid to Indigents	154,940
Indigent Burial	—
Total General Relief	**154,940**
Total Care of Court Wards	**1,076,916**
Total Veteran Services	**128,076**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	3,626,166
Total Other Public Assistance	**3,626,166**
Total Public Assistance	**22,935,650**
Education	
Total School Administration	—
Total Library Services	2,252,969
Total Agricultural Education	84,389
Total Other Education	—
Total Education	**2,337,358**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**—**
Debt Service	
Total Retirement of Long-Term Debt	1,364,651
Total Interest on Long-Term Debt	642,354
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**2,007,005**
Total General County Expenditures Before Transfers	**100,441,789**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	7,375
Total General County Expenditures and Transfers Out	**$ 100,449,164**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 48,405,021	$ 38,330,156	$ 10,074,865

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Nevada

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Special Assessment Bonds							
1915 Act - No. San Juan Sew. Impr.	1989	1989	2018	$ 76,130	$ 46,000	$ 14,000	$ 32,000
1915 Act - Penn Valley Sew. Impr.	1990	1990	2009	1,264,703	715,000	330,000	385,000
Total Special Assessment Bonds				**1,340,833**	**761,000**	**344,000**	**417,000**
State Construction Loans							
Rehab Facilities	1994	—	—	420,367	—	306,957	—
Total State Construction Loans				**420,367**	**—**	**306,957**	**—**
Other Long-Term Debt Schedule							
Capital Lease Equipment	—	—	—	—	—	—	29,201
Compensated Absences	—	—	—	—	—	—	4,949,198
Postclosure Landfill Liability	—	—	—	—	—	—	13,794,578
Vehicle Capital Lease	—	—	—	—	—	—	29,493
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**18,802,470**
County Total Bonds and Other Long-Term Debt				**$ 1,761,200**	**$ 761,000**	**$ 650,957**	**$ 19,219,470**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 38,413,382**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 371,401
Local Cash Grants	2,121,667
State Cash Grants	123,000
Federal Cash Grants	134,308
Other Revenues	33,899
Total Revenues	**2,784,275**
Purchased Transportation	893,513
Other Expenses	1,962,284
Total Expenses	**2,855,797**
Net Transit Income (Loss)	**(71,522)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (71,522)**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Nevada

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	684,273
Total Operating Expenses		1,002,321
Net Operating Income (Loss)		**(318,048)**
Total Non-Operating Revenue		103,426
Total Non-Operating Expenses		60,193
Income (Loss) Before Operating Transfers		**(274,815)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(274,815)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**12,183**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:		**Sanitation**
Total Operating Revenue	$	7,499,102
Total Operating Expense		6,334,061
Net Operating Income (Loss)		**1,165,041**
Total Non-Operating Revenue		625,902
Total Non-Operating Expenses		500,734
Income (Loss) Before Operating Transfers		**1,290,209**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**1,290,209**
Current Year Capital Outlay	**$**	**379,060**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: The Other Enterprise, Waste Water, and the State Construction Loan, Rehab Facilities, were removed from the report because they were determined to be activities of the special district, Nevada County Sanitation District No. 1.
   Reference: Table 6, Statement of Long-Term Debt and Other Enterprise Statement of Revenues and Expenses.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Orange

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 194,723,897
Less Than County Wide Funds - Secured and Unsecured	27,855,392
Property Tax In-Lieu of Vehicle License Fees	123,649,709
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	497,574
Total Property Taxes	**346,726,572**
Other Taxes	
Sales and Use Taxes	44,351,490
Transportation Tax (Non-Transit)	—
Property Transfer	27,816,912
Transient Lodging	205,608
Timber Yield	—
Aircraft	2,105,837
Construction Development Taxes	—
Utility Users Tax	—
Other	559,412
Total Other Taxes	**75,039,259**
Total Taxes	**421,765,831**
Special Benefit Assessments	
Operations	129,155
Capital Outlay	—
Total Special Benefit Assessments	**129,155**
Licenses, Permits and Franchises	
Animal Licenses	3,862,083
Business Licenses	696,497
Construction Permits	10,492,596
Road Privileges and Permits	349,398
Zoning Permits	—
Franchises	1,928,705
Other	2,291,046
Total Licenses Permits and Franchises	**19,620,325**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	9,045,684
Other Court Fines	16,754,128
Forfeitures and Penalties	12,991,774
Penalties and Cost on Delinquent Taxes	61,091,009
Total Fines, Forfeitures and Penalties	**99,882,595**
Revenue from Use of Money and Property	
Interest	43,505,246
Rents and Concessions	30,586,385
Royalties	50,615
Total Revenue from the Use of Money and Property	**74,142,246**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	17,802,541
Motor Vehicle In-Lieu Tax	54,325,107
Realignment from the Vehicle License Fee Fund	84,256,880
Public Assistance Administration	177,905,735
Public Assistance Programs	97,873,983
Realignment for Social Services	57,979,364
Health:	
Aid for Mental Health	42,076,600
Realignment for Mental Health	50,055,336
Medically Indigent Adults	10
Alcohol and Drug Abuse	1,645,673
Other Aid for Health	35,876,123
Realignment for Health Services	24,734,378
Homeowners' Property Tax Relief	2,436,785
Open Space Tax Relief	6,329
SB90 Mandated Costs	1,993,591
Public Safety Fund	262,865,458
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	10,443,343
Office of Criminal Justice and Planning Programs	—
Library	694,817
District Attorney Programs	15,449,468
Law Enforcement	9,520,764
Other	41,174,476
Total State	**989,116,761**
Federal	
Public Assistance Administration	221,567,041
Public Assistance Programs	90,473,798
Health Administration	3,646,022
Workforce Investment Act (WIA)	10,854,718
Community Development Block Grant	6,723,190
Health Grants	39,615,648
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	3,538,056
Aging Programs	5,733,134
Senior Citizens Programs	2,742,780
Road Projects	—
Law Enforcement	20,561,439
Other	7,997,148
Total Federal	**413,452,974**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	39,859,161
Total Other Aid	**39,859,161**
Charges for Current Services	
Assessments and Tax Collection Fees	14,993,823
Property Tax Administrative Fees	7,986,267
Auditing and Accounting Fees	704,985
Communication Services	3,636,272
Election Services	5,109,103
Legal Services	2,544,312
Planning and Engineering Services	2,510,785
Agricultural Services	398,221
Civil Process Services	1,313,150
Court Fees and Costs	52,926,519
Booking Fees	—
Estate Fees	659,825
Human Services	5,104,048
Law Enforcement Services	91,336,116
Recording Fees	36,076,677
Road and Street Services	6,301,143
Health Fees	26,005,530
Mental Health Services	27,032,784
California Children Services	227,057
Sanitation Services	—
Institutional Care and Services	2,109,560
Library Services	1,164,373
Park and Recreation Fees	1,015,216
Other:	
Personnel Services	923,545
Building Maintenance and Grounds	—
Administrative Services	—
Other	52,099,389
Total Charges for Current Services	**342,178,700**
Miscellaneous Revenue	
Other Sales	6,952,096
Tobacco Settlement	30,765,583
Welfare Repayments	7,710,377
Cancelled Warrants	886,988
Other	204,228,429
Total Miscellaneous Revenue	**250,543,473**
Other Financing Sources	
Sale of Fixed Assets	2,639,104
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**2,639,104**
Total General County Revenues Before Transfers	**2,653,330,325**
Transfers In	
Total Transfers In from Enterprises	14,579,137
Operating Transfers Between Funds Other Than Governmental and Enterprise	1,171,272
Total General County Revenues and Transfers In	**$ 2,669,080,734**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Orange

General	
Board of Supervisors	$ 3,480,175
Clerk of the Board	2,691,988
Administrative Officer	14,830,236
Other	4,139,029
Total Legislative and Administrative	**25,141,428**
Finance	
Auditor-Controller	14,407,608
Treasurer-Tax Collector	12,326,716
Assessor	31,342,842
Other	36,237,227
Total Finance	**94,314,393**
Counsel	
County Counsel	7,136,117
Other	—
Total Counsel	**7,136,117**
Total Personnel	**3,778,471**
Total Elections	**14,303,061**
Total Communications	**—**
Total Property Management	**18,006,678**
Plant Acquisition	
Jails	4,531,174
Courts	—
Other	41,958,330
Total Plant Acquisition	**46,489,504**
Total Promotion	**39,190**
Total Other General	**217,072,980**
Total General	**426,281,822**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	58,418,813
Fifty Percent Excess Revenue Calculation	5,162,576
Other Trial Court	40,107,282
County Clerk	—
Grand Jury (Including Audit)	467,351
District Attorney-Prosecution	71,691,137
District Attorney-Family Support	51,484,364
Public Defender	47,193,399
Court Appointed Counsel	10,540,230
Other	2,057,336
Total Judicial	**287,122,488**
Total Police Protection	**264,848,785**
Detention and Correction	
Adult Detention	118,263,990
Juvenile Detention	46,678,736
Probation	75,155,537
Total Detention and Correction	**240,098,263**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	3,520,442
Building Inspector	8,027,663
Other	—
Total Protective Inspection	**11,548,105**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	8,745,162
Coroner	5,225,729
Emergency Services	1,197,187
Planning and Zoning	7,299,782
Pound	—
Other	55,904,119
Total Other Protection	**78,371,979**
Total Public Protection	**881,989,620**

Public Ways and Facilities	
Total Roads	36,010,886
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	4,283,593
Total Public Ways and Facilities	**40,294,479**
Health	
Total Public Health	136,092,079
Total Medical Care	115,519,018
Total Mental Health	147,622,124
Total Drug and Alcohol Abuse Services	38,288,543
Total Health	**437,521,764**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	227,230,480
Aid Programs - Cash (Grants)	215,397,645
Total Welfare	**442,628,125**
Social Services	
Administration and Programs	120,392,815
Other	28,988,165
Total Social Services	**149,380,980**
General Relief	
Aid to Indigents	5,773,946
Indigent Burial	—
Total General Relief	**5,773,946**
Total Care of Court Wards	**—**
Total Veteran Services	**—**
Other Public Assistance	
Workforce Investment Act (WIA)	10,512,060
Other	21,372,206
Total Other Public Assistance	**31,884,266**
Total Public Assistance	**629,667,317**
Education	
Total School Administration	—
Total Library Services	28,908,269
Total Agricultural Education	—
Total Other Education	—
Total Education	**28,908,269**
Recreation and Cultural Services	
Total Recreation Facilities	567,009
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	12,136,353
Total Recreation and Cultural	**12,703,362**
Debt Service	
Total Retirement of Long-Term Debt	59,776,934
Total Interest on Long-Term Debt	64,419,452
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**124,196,386**
Total General County Expenditures Before Transfers	**2,581,563,019**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 2,581,563,019**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 4,153,710,795	$ 640,017,502	$ 3,513,693,293

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Orange

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Obligation-Series A	1994	1995	2004	$ 209,840,000	$ 209,840,000	$ 209,840,000	$ —
Pension Obligation-Series A	1996	2005	2016	121,680,326	121,680,326	57,028,095	64,652,231
Pension Obligation-Series A	1997	1997	2021	136,923,081	136,923,081	89,802,821	47,120,260
Pension Bond - Bond Accretion	1998	2010	2022	208,460,509	208,460,509	138,210,975	70,249,534
Total Pension Obligation Bonds				**676,903,916**	**676,903,916**	**494,881,891**	**182,022,025**
Revenue Bonds							
Refunding - 1995 Series A	1995	2001	2015	278,790,000	278,790,000	68,085,000	210,705,000
Teeter Plan	1995	1998	2014	155,000,000	155,000,000	31,275,000	123,725,000
Airport Revenue Bonds	1997	1998	2012	135,050,000	135,050,000	51,430,000	83,620,000
Telecommunication Equipment Lease	2001	2001	2008	10,330,000	10,330,000	4,085,000	6,245,000
Airport	2003	2004	2018	48,680,000	48,680,000	2,225,000	46,455,000
Total Revenue Bonds				**627,850,000**	**627,850,000**	**157,100,000**	**470,750,000**
Special Assessment Bonds							
1915 Act - RAD 88-1	1988	1990	2018	165,705,000	165,705,000	125,295,920	40,409,080
1915 Act - RAD 94-1	1994	1995	2007	17,255,000	15,420,000	10,895,000	4,525,000
1915 Act - CFD 87-4	1997	1998	2019	23,630,000	10,815,000	1,275,000	9,540,000
1915 Act - CFD 86-2	1998	1998	2017	25,705,000	10,975,000	1,075,000	9,900,000
1915 Act - CFD 99-1	1999	2003	2029	25,000,000	22,620,000	50,000	22,570,000
1915 Act - RAD 99-1	1999	2000	2018	23,835,000	23,835,000	4,620,000	19,215,000
1915 Act - CFD 00-1	2000	2003	2030	32,000,000	30,200,000	130,000	30,070,000
1915 Act - CFD 86-2	2001	2001	2017	8,005,000	8,005,000	2,550,000	5,455,000
1915 Act - RAD 01-1	2001	2002	2018	10,785,000	10,785,000	1,460,000	9,325,000
1915 Act - CFD 01-1	2002	2004	2032	40,000,000	32,985,000	35,000	32,950,000
1915 Act - AD 01-1	2003	2003	2033	60,237,925	55,345,000	20,539,000	34,806,000
1915 Act - CFD 02-1	2003	2004	2022	75,000,000	68,280,000	75,000	68,205,000
1915 Act - CFD 03-1	2004	2004	2034	60,000,000	57,185,000	—	57,185,000
1915 Act - CFD 04-1	2005	2005	2034	85,000,000	75,645,000	—	75,645,000
Old Top of the World Bonds	1976	1979	2001	797,598	797,598	797,598	—
Total Special Assessment Bonds				**652,955,523**	**588,597,598**	**168,797,518**	**419,800,080**
Other Long-Term Debt Schedule							
Option B Pool Participant Warrants	—	—	—	—	—	—	800,000
Arbitrage Rebate Payable	—	—	—	—	—	—	137,696
Compensated Absences Liability	—	—	—	—	—	—	144,248,562
Computer - Hewlett Packard	—	—	—	—	—	—	13,571
Computer - Hewlett Packard #3	—	—	—	—	—	—	33,864
Computer Lease	—	—	—	—	—	—	—
Computer Lease - Hewlett Packard	—	—	—	—	—	—	634,951
County Landfill Closure Liability	—	—	—	—	—	—	178,297,173
Verizon Equipment - Musick Jail	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**324,165,817**
County Total Bonds and Other Long-Term Debt				**$ 1,957,709,439**	**$ 1,893,351,514**	**$ 820,779,409**	**$ 1,396,737,922**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 1,371,080,339**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Table 6. Counties Annual Report — Fiscal Year 2004-05

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Patient Revenues		
Gross Patient Revenue	$	—
Total Deductions from Revenues		—
Net Patient Revenue		—
Total Other Operating Revenues		—
Total Operating Revenue		—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Net Non-Operating Income		—
Net Income Before Extraordinary Items		—
Extraordinary Items		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	$	—
Current Year Capital Outlay (Enterprise Activity)	$	—

Transportation Enterprise Statement of Revenues and Expenses

Revenues		
Passenger Fares	$	—
Local Cash Grants		—
State Cash Grants		—
Federal Cash Grants		—
Other Revenues		—
Total Revenues		—
Purchased Transportation		—
Other Expenses		—
Total Expenses		—
Net Transit Income (Loss)		—
Gain or Loss on Disposal of Fixed Assets		—
Total Operator Net Income (Loss)	$	—
Capital Additions to Equity		
Total Local Capital Grants	$	—
Total State Capital Grants		—
Total Federal Capital Grants		—
Non-Governmental Donations	$	—
Total Capital Additions to Equity	$	—

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Orange

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	96,215,367
Total Operating Expenses		71,115,905
Net Operating Income (Loss)		**25,099,462**
Total Non-Operating Revenue		14,762,506
Total Non-Operating Expenses		8,432,332
Income (Loss) Before Operating Transfers		**31,429,636**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**31,429,636**
Current Year Capital Outlay (Enterprise Activity)	**$**	**20,122,359**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	114,289,432
Total Operating Expenses		52,844,085
Net Operating Income (Loss)		**61,445,347**
Total Non-Operating Revenues		9,880,655
Total Non-Operating Expenses		23,340,393
Income (Loss) Before Operating Transfers		**47,985,609**
Transfers In from the County		—
Transfers Out to the County		14,579,137
Net Transfers In (Out)		**(14,579,137)**
Net Income (Loss)	**$**	**33,406,472**
Current Year Capital Outlay (Enterprise Activity)	**$**	**17,616,364**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Placer

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 78,370,674
Less Than County Wide Funds - Secured and Unsecured	3,930,481
Property Tax In-Lieu of Vehicle License Fees	19,411,503
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	42,379
Total Property Taxes	**101,755,037**
Other Taxes	
Sales and Use Taxes	13,238,253
Transportation Tax (Non-Transit)	2,578,235
Property Transfer	6,693,486
Transient Lodging	8,069,026
Timber Yield	88,675
Aircraft	147,704
Construction Development Taxes	7,802,711
Utility Users Tax	—
Other	60
Total Other Taxes	**38,618,150**
Total Taxes	**140,373,187**
Special Benefit Assessments	
Operations	52,273
Capital Outlay	—
Total Special Benefit Assessments	**52,273**
Licenses, Permits and Franchises	
Animal Licenses	118,842
Business Licenses	885,108
Construction Permits	8,365,248
Road Privileges and Permits	116,706
Zoning Permits	—
Franchises	1,344,656
Other	661,563
Total Licenses Permits and Franchises	**11,492,123**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	326,666
Other Court Fines	3,179,744
Forfeitures and Penalties	2,275,490
Penalties and Cost on Delinquent Taxes	3,785,836
Total Fines, Forfeitures and Penalties	**9,567,736**
Revenue from Use of Money and Property	
Interest	6,697,228
Rents and Concessions	62,760
Royalties	—
Total Revenue from the Use of Money and Property	**6,759,988**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	8,244,105
Motor Vehicle In-Lieu Tax	5,679,939
Realignment from the Vehicle License Fee Fund	5,823,331
Public Assistance Administration	12,156,018
Public Assistance Programs	12,782,034
Realignment for Social Services	8,063,759
Health:	
Aid for Mental Health	2,994,891
Realignment for Mental Health	3,748,077
Medically Indigent Adults	—
Alcohol and Drug Abuse	1,363,988
Other Aid for Health	857,687
Realignment for Health Services	1,459,207
Homeowners' Property Tax Relief	1,040,745
Open Space Tax Relief	83,071
SB90 Mandated Costs	196,309
Public Safety Fund	32,720,183
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	318,539
Office of Criminal Justice and Planning Programs	456,820
Library	109,464
District Attorney Programs	2,969,886
Law Enforcement	573,188
Other	11,196,676
Total State	**112,837,917**
Federal	
Public Assistance Administration	10,376,259
Public Assistance Programs	19,228,216
Health Administration	618,738
Workforce Investment Act (WIA)	—
Community Development Block Grant	1,866,268
Health Grants	8,765,337
Other:	
Community Oriented Policing Services (COPS)	389,229
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	1,695,953
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	4,152,556
Law Enforcement	21,072
Other	1,282,591
Total Federal	**48,396,219**
Other Aid	
Other In-Lieu Taxes	4,011,472
Other Governmental Agencies	972,562
Total Other Aid	**4,984,034**
Charges for Current Services	
Assessments and Tax Collection Fees	4,508,068
Property Tax Administrative Fees	—
Auditing and Accounting Fees	25,414
Communication Services	76
Election Services	1,067,129
Legal Services	803,020
Planning and Engineering Services	6,273,470
Agricultural Services	41,216
Civil Process Services	220,916
Court Fees and Costs	4,584,271
Booking Fees	441,616
Estate Fees	10,246
Human Services	266,784
Law Enforcement Services	3,133,716
Recording Fees	3,949,887
Road and Street Services	4,770,879
Health Fees	413,206
Mental Health Services	391,298
California Children Services	—
Sanitation Services	164,803
Institutional Care and Services	1,183,539
Library Services	120,702
Park and Recreation Fees	662,591
Other:	
Personnel Services	798,566
Building Maintenance and Grounds	1,716,732
Administrative Services	2,010,064
Other	5,496,992
Total Charges for Current Services	**43,055,201**
Miscellaneous Revenue	
Other Sales	143,162
Tobacco Settlement	—
Welfare Repayments	388,199
Cancelled Warrants	—
Other	2,328,417
Total Miscellaneous Revenue	**2,859,778**
Other Financing Sources	
Sale of Fixed Assets	277,528
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	815,703
Total Other Financing Sources	**1,093,231**
Total General County Revenues Before Transfers	**381,471,687**
Transfers In	
Total Transfers In from Enterprises	697,936
Operating Transfers Between Funds Other Than Governmental and Enterprise	2,688,565
Total General County Revenues and Transfers In	**$ 384,858,188**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Placer

General	
Board of Supervisors	$ 1,409,884
Clerk of the Board	448,112
Administrative Officer	3,180,110
Other	2,912,163
Total Legislative and Administrative	**7,950,269**
Finance	
Auditor-Controller	3,485,644
Treasurer-Tax Collector	2,172,283
Assessor	6,599,510
Other	2,558,291
Total Finance	**14,815,728**
Counsel	
County Counsel	2,273,804
Other	—
Total Counsel	**2,273,804**
Total Personnel	**4,647,518**
Total Elections	**2,561,906**
Total Communications	**—**
Total Property Management	**5,748,525**
Plant Acquisition	
Jails	—
Courts	—
Other	34,721,914
Total Plant Acquisition	**34,721,914**
Total Promotion	**2,823,165**
Total Other General	**11,400,694**
Total General	**86,943,523**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	1,243,750
Fifty Percent Excess Revenue Calculation	1,272,334
Other Trial Court	1,518,781
County Clerk	—
Grand Jury (Including Audit)	55,191
District Attorney-Prosecution	11,648,176
District Attorney-Family Support	6,253,696
Public Defender	—
Court Appointed Counsel	4,592,526
Other	—
Total Judicial	**26,584,454**
Total Police Protection	**36,880,423**
Detention and Correction	
Adult Detention	20,441,098
Juvenile Detention	—
Probation	12,748,564
Total Detention and Correction	**33,189,662**
Total Fire Protection	**3,730,189**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	1,256,878
Building Inspector	3,706,369
Other	—
Total Protective Inspection	**4,963,247**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	3,100,155
Coroner	742,276
Emergency Services	728,217
Planning and Zoning	6,140,750
Pound	2,165,523
Other	163,853
Total Other Protection	**13,040,774**
Total Public Protection	**118,388,749**

Public Ways and Facilities	
Total Roads	26,077,052
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**26,077,052**
Health	
Total Public Health	11,183,988
Total Medical Care	68,665
Total Mental Health	23,555,826
Total Drug and Alcohol Abuse Services	—
Total Health	**34,808,479**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	19,297,501
Aid Programs - Cash (Grants)	25,885,531
Total Welfare	**45,183,032**
Social Services	
Administration and Programs	25,244,945
Other	—
Total Social Services	**25,244,945**
General Relief	
Aid to Indigents	480,984
Indigent Burial	—
Total General Relief	**480,984**
Total Care of Court Wards	**—**
Total Veteran Services	**259,285**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	3,318,840
Total Other Public Assistance	**3,318,840**
Total Public Assistance	**74,487,086**
Education	
Total School Administration	—
Total Library Services	3,781,958
Total Agricultural Education	247,710
Total Other Education	—
Total Education	**4,029,668**
Recreation and Cultural Services	
Total Recreation Facilities	2,427,807
Total Cultural Services	554,868
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**2,982,675**
Debt Service	
Total Retirement of Long-Term Debt	2,212,573
Total Interest on Long-Term Debt	1,355,243
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**3,567,816**
Total General County Expenditures Before Transfers	**351,285,048**
Transfers Out	
Total Transfers Out to Enterprises	6,016,317
Operating Transfers Between Funds Other Than Governmental and Enterprise	1,813,854
Total General County Expenditures and Transfers Out	**$ 359,115,219**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 503,495,103	$ 142,958,552	$ 360,536,551

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Placer

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Revenue Bonds							
1997 Series A	1998	1998	2012	$ 4,170,000	$ 4,170,000	$ 1,885,000	$ 2,285,000
Total Revenue Bonds				**4,170,000**	**4,170,000**	**1,885,000**	**2,285,000**
Special Assessment Bonds							
1915 Act Bonds	1975	1976	2030	11,315,893	6,060,462	1,973,900	4,086,562
1911Act - Fd Atherton Tech Ctr. Bldg.	1987	1987	2007	2,871,149	767,169	557,976	209,193
Total Special Assessment Bonds				**14,187,042**	**6,827,631**	**2,531,876**	**4,295,755**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	11,336,548
Compensated Leave	—	—	—	—	—	—	384,233
Diebold Elections Ballot System	—	—	—	—	—	—	—
Excavator S-T Lease	—	—	—	—	—	—	—
Fire Truck Placer/Western	—	—	—	—	—	—	—
Lift Truck S-T Lease	—	—	—	—	—	—	14,684
Postclosure Landfill Liability	—	—	—	—	—	—	4,944,443
Road Graders	—	—	—	—	—	—	—
Snowblower	—	—	—	—	—	—	114,240
Vehicles	—	—	—	—	—	—	800,662
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**17,594,810**
County Total Bonds and Other Long-Term Debt				**$ 18,357,042**	**$ 10,997,631**	**$ 4,416,876**	**$ 24,175,565**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 38,470,462**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 521,148
Local Cash Grants	2,506,219
State Cash Grants	782,408
Federal Cash Grants	670,090
Other Revenues	1,186,265
Total Revenues	**5,666,130**
Purchased Transportation	975,567
Other Expenses	5,183,780
Total Expenses	**6,159,347**
Net Transit Income (Loss)	**(493,217)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (493,217)**
Capital Additions to Equity	
Total Local Capital Grants	$ 304,083
Total State Capital Grants	—
Total Federal Capital Grants	863,544
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ 1,167,627**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Placer

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		10,205
Total Non-Operating Expenses		6,209
Income (Loss) Before Operating Transfers		**3,996**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**3,996**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	3,336,081
Total Operating Expenses		2,894,106
Net Operating Income (Loss)		**441,975**
Total Non-Operating Revenues		1,688,788
Total Non-Operating Expenses		120,615
Income (Loss) Before Operating Transfers		**2,010,148**
Transfers In from the County		—
Transfers Out to the County		65,824
Net Transfers In (Out)		**(65,824)**
Net Income (Loss)	**$**	**1,944,324**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:		**Community Clinics**
Total Operating Revenue	$	427,249
Total Operating Expense		5,690,398
Net Operating Income (Loss)		**(5,263,149)**
Total Non-Operating Revenue		3,819,334
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(1,443,815)**
Transfers In from the County		1,966,374
Transfers Out to the County		—
Net Transfers In (Out)		**1,966,374**
Net Income (Loss)	**$**	**522,559**
Current Year Capital Outlay	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:		**DeWitt Development**
Total Operating Revenue	$	1,014,569
Total Operating Expense		2,369,922
Net Operating Income (Loss)		**(1,355,353)**
Total Non-Operating Revenue		687,153
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(668,200)**
Transfers In from the County		1,510,000
Transfers Out to the County		632,112
Net Transfers In (Out)		**877,888**
Net Income (Loss)	**$**	**209,688**
Current Year Capital Outlay	**$**	**—**

Table 6. Counties Annual Report — Fiscal Year 2004-05

Other Enterprise Statement of Revenues and Expenses:		Managed Care
Total Operating Revenue	$	185,238
Total Operating Expense		3,839,758
Net Operating Income (Loss)		**(3,654,520)**
Total Non-Operating Revenue		1,469,230
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(2,185,290)**
Transfers In from the County		2,539,943
Transfers Out to the County		—
Net Transfers In (Out)		**2,539,943**
Net Income (Loss)	**$**	**354,653**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include $5,653,589 in vehicle license fee (VLF) gap loan proceeds from the sale of the county's VLF receivables.
   Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Plumas

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 6,880,824
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	1,272,021
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	9,521
Total Property Taxes	**8,162,366**
Other Taxes	
Sales and Use Taxes	2,067,095
Transportation Tax (Non-Transit)	—
Property Transfer	436,917
Transient Lodging	1,087,626
Timber Yield	270,772
Aircraft	15,510
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**3,877,920**
Total Taxes	**12,040,286**
Special Benefit Assessments	
Operations	9,850
Capital Outlay	—
Total Special Benefit Assessments	**9,850**
Licenses, Permits and Franchises	
Animal Licenses	19,083
Business Licenses	900
Construction Permits	1,763,052
Road Privileges and Permits	—
Zoning Permits	199,954
Franchises	143,109
Other	11,178
Total Licenses Permits and Franchises	**2,137,276**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	1,439
Other Court Fines	524,102
Forfeitures and Penalties	—
Penalties and Cost on Delinquent Taxes	448,637
Total Fines, Forfeitures and Penalties	**974,178**
Revenue from Use of Money and Property	
Interest	726,995
Rents and Concessions	288,388
Royalties	—
Total Revenue from the Use of Money and Property	**1,015,383**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	2,106,042
Motor Vehicle In-Lieu Tax	2,275
Realignment from the Vehicle License Fee Fund	1,748,691
Public Assistance Administration	1,766,560
Public Assistance Programs	1,403,383
Realignment for Social Services	1,742,319
Health:	
Aid for Mental Health	1,105,702
Realignment for Mental Health	572,127
Medically Indigent Adults	—
Alcohol and Drug Abuse	133,264
Other Aid for Health	1,845,834
Realignment for Health Services	427,935
Homeowners' Property Tax Relief	78,932
Open Space Tax Relief	103,609
SB90 Mandated Costs	16,686
Public Safety Fund	1,158,044
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	212,020
Office of Criminal Justice and Planning Programs	294,339
Library	123,124
District Attorney Programs	233,585
Law Enforcement	689,121
Other	3,250,335
Total State	**19,013,927**
Federal	
Public Assistance Administration	1,844,102
Public Assistance Programs	1,099,674
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	608,115
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	677,218
District Attorney Programs	575,297
Aging Programs	—
Senior Citizens Programs	—
Road Projects	30,985
Law Enforcement	88,547
Other	3,626,423
Total Federal	**8,550,361**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	—
Total Other Aid	**—**
Charges for Current Services	
Assessments and Tax Collection Fees	151,704
Property Tax Administrative Fees	85,992
Auditing and Accounting Fees	83,655
Communication Services	—
Election Services	52,281
Legal Services	28,891
Planning and Engineering Services	234,363
Agricultural Services	53,694
Civil Process Services	9,998
Court Fees and Costs	120,758
Booking Fees	18,739
Estate Fees	7,803
Human Services	48,541
Law Enforcement Services	458,995
Recording Fees	269,555
Road and Street Services	141,832
Health Fees	661,532
Mental Health Services	339,192
California Children Services	3,467
Sanitation Services	203,050
Institutional Care and Services	6,892
Library Services	87,080
Park and Recreation Fees	31,059
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	926,474
Total Charges for Current Services	**4,025,547**
Miscellaneous Revenue	
Other Sales	55,275
Tobacco Settlement	224,123
Welfare Repayments	71,512
Cancelled Warrants	—
Other	424,907
Total Miscellaneous Revenue	**775,817**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**48,542,625**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	261,621
Total General County Revenues and Transfers In	**$ 48,804,246**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Plumas

General	
Board of Supervisors	$ 667,722
Clerk of the Board	—
Administrative Officer	297,127
Other	561,458
Total Legislative and Administrative	**1,526,307**
Finance	
Auditor-Controller	493,641
Treasurer-Tax Collector	669,699
Assessor	787,267
Other	170,799
Total Finance	**2,121,406**
Counsel	
County Counsel	308,171
Other	—
Total Counsel	**308,171**
Total Personnel	**322,146**
Total Elections	**226,401**
Total Communications	**—**
Total Property Management	**1,020,593**
Plant Acquisition	
Jails	—
Courts	—
Other	6,946,971
Total Plant Acquisition	**6,946,971**
Total Promotion	**916,535**
Total Other General	**623,525**
Total General	**14,012,055**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	193,772
Fifty Percent Excess Revenue Calculation	120,274
Other Trial Court	205,826
County Clerk	—
Grand Jury (Including Audit)	33,398
District Attorney-Prosecution	805,763
District Attorney-Family Support	889,873
Public Defender	344,910
Court Appointed Counsel	—
Other	16,044
Total Judicial	**2,609,860**
Total Police Protection	**5,899,625**
Detention and Correction	
Adult Detention	1,562,913
Juvenile Detention	—
Probation	1,103,656
Total Detention and Correction	**2,666,569**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	288,042
Building Inspector	1,940,538
Other	—
Total Protective Inspection	**2,228,580**
Other Protection	
Local Agency Formation Commission (LAFCO)	46,500
Recorder	315,806
Coroner	—
Emergency Services	100,763
Planning and Zoning	—
Pound	240,284
Other	33,403
Total Other Protection	**736,756**
Total Public Protection	**14,141,390**

Public Ways and Facilities	
Total Roads	6,039,865
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**6,039,865**
Health	
Total Public Health	4,630,884
Total Medical Care	—
Total Mental Health	2,424,696
Total Drug and Alcohol Abuse Services	1,406,776
Total Health	**8,462,356**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	3,524,649
Aid Programs - Cash (Grants)	3,628,223
Total Welfare	**7,152,872**
Social Services	
Administration and Programs	—
Other	129,226
Total Social Services	**129,226**
General Relief	
Aid to Indigents	—
Indigent Burial	—
Total General Relief	**—**
Total Care of Court Wards	**219,133**
Total Veteran Services	**176,049**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	540,847
Total Other Public Assistance	**540,847**
Total Public Assistance	**8,218,127**
Education	
Total School Administration	—
Total Library Services	599,683
Total Agricultural Education	72,035
Total Other Education	—
Total Education	**671,718**
Recreation and Cultural Services	
Total Recreation Facilities	110,887
Total Cultural Services	174,111
Total Veteran Memorial Building	63,447
Total Small Craft Harbors	—
Total Recreation and Cultural	**348,445**
Debt Service	
Total Retirement of Long-Term Debt	210,204
Total Interest on Long-Term Debt	709,640
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**919,844**
Total General County Expenditures Before Transfers	**52,813,800**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 52,813,800**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 23,946,331	$ 13,330,541	$ 10,615,790

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Plumas

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
State Construction Loans							
Fuel System	1997	—	—	$ 261,619	$ —	$ 114,573	$ 106,848
Total State Construction Loans				**261,619**	**—**	**114,573**	**106,848**
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	2,999,349
Heat and Cooling Equipment	—	—	—	—	—	—	765,812
Postclosure Landfill Liability	—	—	—	—	—	—	2,532,682
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**6,297,843**
County Total Bonds and Other Long-Term Debt				**$ 261,619**	**$ —**	**$ 114,573**	**$ 6,404,691**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 33,939,398**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 59,051
Local Cash Grants	441,745
State Cash Grants	97,528
Federal Cash Grants	35,966
Other Revenues	47,390
Total Revenues	**681,680**
Purchased Transportation	—
Other Expenses	678,390
Total Expenses	**678,390**
Net Transit Income (Loss)	**3,290**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ 3,290**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Plumas

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	351,818
Total Operating Expenses		392,349
Net Operating Income (Loss)		**(40,531)**
Total Non-Operating Revenue		1,545,900
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**1,505,369**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**1,505,369**
Current Year Capital Outlay (Enterprise Activity)	**$**	**9,261,401**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:		**Sanitation**
Total Operating Revenue	$	46,593
Total Operating Expense		1,596,221
Net Operating Income (Loss)		**(1,549,628)**
Total Non-Operating Revenue		81,516
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(1,468,112)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(1,468,112)**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Solid waste activity was reclassified from a Governmental Fund to an Enterprise Fund per the county's independent auditors. This activity is now reported as Other Enterprise, Sanitation.
   Reference: Table 6, Other Enterprise Statement of Revenues and Expenses.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Riverside

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 138,072,277
Less Than County Wide Funds - Secured and Unsecured	42,593,729
Property Tax In-Lieu of Vehicle License Fees	117,994,020
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	420,341
Total Property Taxes	**299,080,367**
Other Taxes	
Sales and Use Taxes	33,090,772
Transportation Tax (Non-Transit)	11,824,316
Property Transfer	31,007,720
Transient Lodging	1,461,016
Timber Yield	—
Aircraft	565,566
Construction Development Taxes	—
Utility Users Tax	—
Other	34,333
Total Other Taxes	**77,983,723**
Total Taxes	**377,064,090**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	622,659
Business Licenses	106,954
Construction Permits	9,790,601
Road Privileges and Permits	185,896
Zoning Permits	—
Franchises	5,135,220
Other	6,501,784
Total Licenses Permits and Franchises	**22,343,114**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	1,931,357
Other Court Fines	30,281,245
Forfeitures and Penalties	7,459,083
Penalties and Cost on Delinquent Taxes	19,254,780
Total Fines, Forfeitures and Penalties	**58,926,465**
Revenue from Use of Money and Property	
Interest	27,244,183
Rents and Concessions	8,525,441
Royalties	—
Total Revenue from the Use of Money and Property	**35,769,624**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	27,384,211
Motor Vehicle In-Lieu Tax	32,369,498
Realignment from the Vehicle License Fee Fund	50,411,335
Public Assistance Administration	101,455,674
Public Assistance Programs	102,273,705
Realignment for Social Services	49,351,871
Health:	
Aid for Mental Health	19,459,796
Realignment for Mental Health	27,104,330
Medically Indigent Adults	2,339,971
Alcohol and Drug Abuse	1,386,700
Other Aid for Health	19,876,735
Realignment for Health Services	12,602,327
Homeowners' Property Tax Relief	3,236,075
Open Space Tax Relief	227,409
SB90 Mandated Costs	2,382,929
Public Safety Fund	124,011,911
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	6,541,800
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Law Enforcement	—
Other	44,550,257
Total State	**626,966,534**
Federal	
Public Assistance Administration	182,850,530
Public Assistance Programs	155,522,134
Health Administration	2,378,878
Workforce Investment Act (WIA)	13,001,913
Community Development Block Grant	15,062,566
Health Grants	22,514,154
Other:	
Community Oriented Policing Services (COPS)	903,275
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	2,638,742
Other	45,630,531
Total Federal	**440,502,723**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	95,701,437
Total Other Aid	**95,701,437**
Charges for Current Services	
Assessments and Tax Collection Fees	12,096,525
Property Tax Administrative Fees	6,975,935
Auditing and Accounting Fees	5,312,177
Communication Services	1,926,913
Election Services	2,038,423
Legal Services	1,281,790
Planning and Engineering Services	36,754,598
Agricultural Services	1,259,393
Civil Process Services	1,532,151
Court Fees and Costs	13,736,456
Booking Fees	2,285,611
Estate Fees	440,645
Human Services	2,804,809
Law Enforcement Services	97,118,599
Recording Fees	22,961,183
Road and Street Services	1,040,468
Health Fees	16,863,531
Mental Health Services	7,257,649
California Children Services	22,984
Sanitation Services	4,442,777
Institutional Care and Services	9,258,078
Library Services	—
Park and Recreation Fees	130
Other:	
Personnel Services	4,210,913
Building Maintenance and Grounds	799,516
Administrative Services	—
Other	116,632,182
Total Charges for Current Services	**369,053,436**
Miscellaneous Revenue	
Other Sales	1,379,583
Tobacco Settlement	16,521,271
Welfare Repayments	—
Cancelled Warrants	—
Other	56,932,878
Total Miscellaneous Revenue	**74,833,732**
Other Financing Sources	
Sale of Fixed Assets	87,320
Proceeds from the Sale of Bonds	404,870,918
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**404,958,238**
Total General County Revenues Before Transfers	**2,506,119,393**
Transfers In	
Total Transfers In from Enterprises	125,071,038
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 2,631,190,431**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Riverside

General	
Board of Supervisors	$ 4,481,945
Clerk of the Board	1,244,693
Administrative Officer	5,753,065
Other	—
Total Legislative and Administrative	**11,479,703**
Finance	
Auditor-Controller	5,161,914
Treasurer-Tax Collector	10,812,173
Assessor	19,206,120
Other	1,581,457
Total Finance	**36,761,664**
Counsel	
County Counsel	4,417,859
Other	—
Total Counsel	**4,417,859**
Total Personnel	**7,143,640**
Total Elections	**6,923,272**
Total Communications	**—**
Total Property Management	**40,136,718**
Plant Acquisition	
Jails	—
Courts	—
Other	3,642,415
Total Plant Acquisition	**3,642,415**
Total Promotion	**18,785,964**
Total Other General	**9,807,027**
Total General	**139,098,262**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	25,538,985
Fifty Percent Excess Revenue Calculation	4,686,130
Other Trial Court	2,011,158
County Clerk	19,860,466
Grand Jury (Including Audit)	391,455
District Attorney-Prosecution	56,284,455
District Attorney-Family Support	40,963,311
Public Defender	22,612,454
Court Appointed Counsel	8,069,046
Other	8,146,439
Total Judicial	**188,563,899**
Total Police Protection	**236,474,284**
Detention and Correction	
Adult Detention	97,340,351
Juvenile Detention	32,080,032
Probation	29,529,553
Total Detention and Correction	**158,949,936**
Total Fire Protection	**113,143,831**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	3,663,736
Building Inspector	20,570,073
Other	—
Total Protective Inspection	**24,233,809**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	563,642
Coroner	6,099,225
Emergency Services	—
Planning and Zoning	9,741,884
Pound	6,653,077
Other	1,550,305
Total Other Protection	**24,608,133**
Total Public Protection	**745,973,892**

Public Ways and Facilities	
Total Roads	88,171,572
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	977,834
Total Public Ways and Facilities	**89,149,406**
Health	
Total Public Health	40,055,051
Total Medical Care	22,503,041
Total Mental Health	80,622,716
Total Drug and Alcohol Abuse Services	24,679,145
Total Health	**167,859,953**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	134,631,987
Aid Programs - Cash (Grants)	289,840,726
Total Welfare	**424,472,713**
Social Services	
Administration and Programs	188,632,391
Other	—
Total Social Services	**188,632,391**
General Relief	
Aid to Indigents	579,040
Indigent Burial	—
Total General Relief	**579,040**
Total Care of Court Wards	**2,017,329**
Total Veteran Services	**715,925**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	—
Total Other Public Assistance	**—**
Total Public Assistance	**616,417,398**
Education	
Total School Administration	—
Total Library Services	9,468,210
Total Agricultural Education	331,505
Total Other Education	—
Total Education	**9,799,715**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	175,095
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**175,095**
Debt Service	
Total Retirement of Long-Term Debt	15,353,255
Total Interest on Long-Term Debt	26,492,476
Total Interest on Short-Term Notes and Warrants	137,748,651
Total Debt Service	**179,594,382**
Total General County Expenditures Before Transfers	**1,948,068,103**
Transfers Out	
Total Transfers Out to Enterprises	125,071,038
Operating Transfers Between Funds Other Than Governmental and Enterprise	400,000,000
Total General County Expenditures and Transfers Out	**$ 2,473,139,141**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 1,441,384,529	$ 680,262,257	$ 761,122,272

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Riverside

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Unfunded Actuarial Liability	2005	2006	2035	$ 400,000,000	$ 400,000,000	$ —	$ 400,000,000
Total Pension Obligation Bonds				**400,000,000**	**400,000,000**	**—**	**400,000,000**
Other Long-Term Debt Schedule							
2003 B Capital Projects	—	—	—	—	—	—	7,060,000
Compensated Absences	—	—	—	—	—	—	12,843,648
Compensated Absences (Govt)	—	—	—	—	—	—	98,656,480
Postclosure Landfill Liability	—	—	—	—	—	—	64,997,560
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**183,557,688**
County Total Bonds and Other Long-Term Debt				**$ 400,000,000**	**$ 400,000,000**	**$ —**	**$ 583,557,688**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 1,171,080,647**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	**Yes**
Patient Revenues	
Gross Patient Revenue	$ 659,408,419
Total Deductions from Revenues	523,986,773
Net Patient Revenue	**135,421,646**
Total Other Operating Revenues	8,987,552
Total Operating Revenue	**144,409,198**
Total Operating Expenses	231,566,442
Net Operating Income (Loss)	**(87,157,244)**
Total Non-Operating Revenue	267,592,362
Total Non-Operating Expenses	147,045,765
Net Non-Operating Income	**120,546,597**
Net Income Before Extraordinary Items	**33,389,353**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**33,389,353**
Transfers In from the County	125,071,038
Transfers Out to the County	125,071,038
Net Transfers In (Out)	**—**
Net Income (Loss)	**$ 33,389,353**
Current Year Capital Outlay (Enterprise Activity)	**$ 771,211**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	**—**
Purchased Transportation	—
Other Expenses	—
Total Expenses	**—**
Net Transit Income (Loss)	**—**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Riverside

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	1,770,684
Total Operating Expenses		1,966,669
Net Operating Income (Loss)		**(195,985)**
Total Non-Operating Revenue		755,762
Total Non-Operating Expenses		198,899
Income (Loss) Before Operating Transfers		**360,878**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**360,878**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	59,548,743
Total Operating Expenses		55,330,233
Net Operating Income (Loss)		**4,218,510**
Total Non-Operating Revenues		1,140,056
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**5,358,566**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**5,358,566**
Current Year Capital Outlay (Enterprise Activity)	**$**	**9,361,947**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include $32,369,498 in vehicle license fee (VLF) gap loan proceeds from the sale of the county's VLF receivables.
   Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Sacramento

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 173,206,210
Less Than County Wide Funds - Secured and Unsecured	16,350,181
Property Tax In-Lieu of Vehicle License Fees	90,657,095
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	692,313
Total Property Taxes	**280,905,799**
Other Taxes	
Sales and Use Taxes	79,516,208
Transportation Tax (Non-Transit)	29,832,572
Property Transfer	18,983,068
Transient Lodging	6,396,006
Timber Yield	—
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	13,892,778
Other	—
Total Other Taxes	**148,620,632**
Total Taxes	**429,526,431**
Special Benefit Assessments	
Operations	586,643
Capital Outlay	—
Total Special Benefit Assessments	**586,643**
Licenses, Permits and Franchises	
Animal Licenses	518,852
Business Licenses	13,447,857
Construction Permits	15,668,315
Road Privileges and Permits	3,873,481
Zoning Permits	2,136,987
Franchises	3,466,036
Other	13,125
Total Licenses Permits and Franchises	**39,124,653**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	8,833,839
Other Court Fines	13,496,478
Forfeitures and Penalties	5,900,975
Penalties and Cost on Delinquent Taxes	890,777
Total Fines, Forfeitures and Penalties	**29,122,069**
Revenue from Use of Money and Property	
Interest	25,689,146
Rents and Concessions	8,510,117
Royalties	—
Total Revenue from the Use of Money and Property	**34,199,263**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	23,663,006
Motor Vehicle In-Lieu Tax	27,007,741
Realignment from the Vehicle License Fee Fund	56,627,526
Public Assistance Administration	91,630,997
Public Assistance Programs	195,796,805
Realignment for Social Services	60,161,499
Health:	
Aid for Mental Health	30,072,409
Realignment for Mental Health	22,951,721
Medically Indigent Adults	—
Alcohol and Drug Abuse	1,088,333
Other Aid for Health	11,676,941
Realignment for Health Services	11,866,737
Homeowners' Property Tax Relief	3,348,541
Open Space Tax Relief	512,274
SB90 Mandated Costs	535,648
Public Safety Fund	97,618,828
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	6,576,072
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	6,071,145
Law Enforcement	15,908,244
Other	46,418,726
Total State	**709,533,193**
Federal	
Public Assistance Administration	126,161,546
Public Assistance Programs	248,727,817
Health Administration	21,682,431
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	72,074,662
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	2,084,393
District Attorney Programs	11,431,084
Aging Programs	—
Senior Citizens Programs	3,754,288
Road Projects	—
Law Enforcement	3,223,355
Other	21,930,547
Total Federal	**511,070,123**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	20,029,643
Total Other Aid	**20,029,643**
Charges for Current Services	
Assessments and Tax Collection Fees	6,570,193
Property Tax Administrative Fees	4,678,812
Auditing and Accounting Fees	6,594,599
Communication Services	27,760
Election Services	1,364,220
Legal Services	676
Planning and Engineering Services	5,724,385
Agricultural Services	191,763
Civil Process Services	33,199
Court Fees and Costs	11,549,785
Booking Fees	3,726,124
Estate Fees	529,480
Human Services	358,160
Law Enforcement Services	58,056,940
Recording Fees	5,443,662
Road and Street Services	3,389,942
Health Fees	4,710,363
Mental Health Services	3,686,001
California Children Services	518,871
Sanitation Services	—
Institutional Care and Services	19,197,124
Library Services	199,695
Park and Recreation Fees	7,286,250
Other:	
Personnel Services	9,275,717
Building Maintenance and Grounds	10,728,543
Administrative Services	5,318,298
Other	12,213,062
Total Charges for Current Services	**181,373,624**
Miscellaneous Revenue	
Other Sales	2,032,137
Tobacco Settlement	3,095,742
Welfare Repayments	5,120,830
Cancelled Warrants	—
Other	5,102,698
Total Miscellaneous Revenue	**15,351,407**
Other Financing Sources	
Sale of Fixed Assets	1,978,993
Proceeds from the Sale of Bonds	426,131,120
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**428,110,113**
Total General County Revenues Before Transfers	**2,398,027,162**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 2,398,027,162**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Sacramento

General	
Board of Supervisors	$ 3,112,462
Clerk of the Board	—
Administrative Officer	2,731,683
Other	—
Total Legislative and Administrative	**5,844,145**
Finance	
Auditor-Controller	7,438,980
Treasurer-Tax Collector	6,895,591
Assessor	13,233,410
Other	5,378,395
Total Finance	**32,946,376**
Counsel	
County Counsel	4,165,668
Other	—
Total Counsel	**4,165,668**
Total Personnel	**15,042,051**
Total Elections	**14,756,977**
Total Communications	**—**
Total Property Management	**16,248**
Plant Acquisition	
Jails	16,423,560
Courts	479,130
Other	11,155,331
Total Plant Acquisition	**28,058,021**
Total Promotion	**12,649,362**
Total Other General	**5,126,577**
Total General	**118,605,425**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	26,670,468
Fifty Percent Excess Revenue Calculation	3,655,778
Other Trial Court	12,720,990
County Clerk	—
Grand Jury (Including Audit)	160,478
District Attorney-Prosecution	47,345,445
District Attorney-Family Support	31,679,113
Public Defender	27,532,861
Court Appointed Counsel	—
Other	5,714,094
Total Judicial	**155,479,227**
Total Police Protection	**192,189,733**
Detention and Correction	
Adult Detention	79,566,403
Juvenile Detention	55,752,049
Probation	26,974,052
Total Detention and Correction	**162,292,504**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	2,831,986
Building Inspector	11,863,842
Other	—
Total Protective Inspection	**14,695,828**
Other Protection	
Local Agency Formation Commission (LAFCO)	181,500
Recorder	5,277,690
Coroner	4,671,045
Emergency Services	618,881
Planning and Zoning	9,138,983
Pound	4,496,627
Other	3,705,672
Total Other Protection	**28,090,398**
Total Public Protection	**552,747,690**

Public Ways and Facilities	
Total Roads	73,023,433
Total Transportation Terminals	—
Total Transportation Systems	66,600
Total Parking Facilities	—
Total Public Ways and Facilities	**73,090,033**
Health	
Total Public Health	338,337,542
Total Medical Care	109,447,823
Total Mental Health	30,652,574
Total Drug and Alcohol Abuse Services	21,297,788
Total Health	**499,735,727**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	185,550,341
Aid Programs - Cash (Grants)	328,691,849
Total Welfare	**514,242,190**
Social Services	
Administration and Programs	45,116,312
Other	—
Total Social Services	**45,116,312**
General Relief	
Aid to Indigents	12,727,614
Indigent Burial	—
Total General Relief	**12,727,614**
Total Care of Court Wards	**—**
Total Veteran Services	**—**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	—
Total Other Public Assistance	**—**
Total Public Assistance	**572,086,116**
Education	
Total School Administration	—
Total Library Services	15,006,629
Total Agricultural Education	380,966
Total Other Education	—
Total Education	**15,387,595**
Recreation and Cultural Services	
Total Recreation Facilities	15,637,736
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**15,637,736**
Debt Service	
Total Retirement of Long-Term Debt	10,256,633
Total Interest on Long-Term Debt	33,666,757
Total Interest on Short-Term Notes and Warrants	19,216,195
Total Debt Service	**63,139,585**
Total General County Expenditures Before Transfers	**1,910,429,907**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	420,000,000
Total General County Expenditures and Transfers Out	**$ 2,330,429,907**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 1,314,858,092	$ 296,898,928	$ 1,017,959,164

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sacramento

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Funding	1995	1998	2022	$ 538,060,208	$ 538,060,208	$ 174,850,000	$ 363,210,208
Pension Funding 2003	2003	2006	2023	152,320,645	152,320,645	—	152,320,645
Pension Funding 2004	2004	2006	2033	426,131,120	420,000,000	—	420,000,000
Total Pension Obligation Bonds				**1,116,511,973**	**1,110,380,853**	**174,850,000**	**935,530,853**
Special Assessment Bonds							
1911 Act - Sewer Improvements	1977	1992	2008	1,398,010	141,963	110,187	31,776
1911 Act - Street Improvements	1977	1993	2004	24,815,253	476,080	475,131	949
Total Special Assessment Bonds				**26,213,263**	**618,043**	**585,318**	**32,725**
Other Long-Term Debt Schedule							
Airport	—	—	—	—	—	—	266,360,000
Parking	—	—	—	—	—	—	4,795,000
Refuse	—	—	—	—	—	—	22,713,000
Compensated Absences	—	—	—	—	—	—	63,444,023
Landfill Liability	—	—	—	—	—	—	15,865,239
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**373,177,262**
County Total Bonds and Other Long-Term Debt				**$ 1,142,725,236**	**$ 1,110,998,896**	**$ 175,435,318**	**$ 1,308,740,840**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 470,195,688**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	**—**
Total Other Operating Revenues	—
Total Operating Revenue	**—**
Total Operating Expenses	—
Net Operating Income (Loss)	**—**
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	**—**
Net Income Before Extraordinary Items	**—**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**—**
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	**—**
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 145,486
Local Cash Grants	1,205,357
State Cash Grants	50,448
Federal Cash Grants	247,855
Other Revenues	9,056
Total Revenues	**1,658,202**
Purchased Transportation	1,370,652
Other Expenses	242,015
Total Expenses	**1,612,667**
Net Transit Income (Loss)	**45,535**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ 45,535**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sacramento

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	92,549,178
Total Operating Expenses		82,918,488
Net Operating Income (Loss)		**9,630,690**
Total Non-Operating Revenue		52,808,054
Total Non-Operating Expenses		12,844,927
Income (Loss) Before Operating Transfers		**49,593,817**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**49,593,817**
Current Year Capital Outlay (Enterprise Activity)	**$**	**54,012,776**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	62,482,504
Total Operating Expenses		60,579,215
Net Operating Income (Loss)		**1,903,289**
Total Non-Operating Revenues		8,230,856
Total Non-Operating Expenses		1,597,786
Income (Loss) Before Operating Transfers		**8,536,359**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**8,536,359**
Current Year Capital Outlay (Enterprise Activity)	**$**	**14,756,560**

Other Enterprise Statement of Revenues and Expenses:		**Parking**
Total Operating Revenue	$	2,451,395
Total Operating Expense		2,524,812
Net Operating Income (Loss)		**(73,417)**
Total Non-Operating Revenue		143,246
Total Non-Operating Expenses		229,014
Income (Loss) Before Operating Transfers		**(159,185)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(159,185)**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include $26,863,859 in vehicle license fee (VLF) gap loan proceeds from the sale of the county's VLF receivables.
   Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of San Benito

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 5,682,809
Less Than County Wide Funds - Secured and Unsecured	1,742,638
Property Tax In-Lieu of Vehicle License Fees	2,142,905
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	(530)
Total Property Taxes	**9,567,822**
Other Taxes	
Sales and Use Taxes	1,229,148
Transportation Tax (Non-Transit)	—
Property Transfer	640,936
Transient Lodging	90,300
Timber Yield	—
Aircraft	28,687
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**1,989,071**
Total Taxes	**11,556,893**
Special Benefit Assessments	
Operations	369,758
Capital Outlay	—
Total Special Benefit Assessments	**369,758**
Licenses, Permits and Franchises	
Animal Licenses	2,239
Business Licenses	—
Construction Permits	435,325
Road Privileges and Permits	5,673
Zoning Permits	205,043
Franchises	373,256
Other	25,161
Total Licenses Permits and Franchises	**1,046,697**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	260,099
Other Court Fines	430,238
Forfeitures and Penalties	6,894
Penalties and Cost on Delinquent Taxes	—
Total Fines, Forfeitures and Penalties	**697,231**
Revenue from Use of Money and Property	
Interest	723,728
Rents and Concessions	44,096
Royalties	41,015
Total Revenue from the Use of Money and Property	**808,839**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,276,725
Motor Vehicle In-Lieu Tax	281,775
Realignment from the Vehicle License Fee Fund	1,896,002
Public Assistance Administration	2,876,964
Public Assistance Programs	3,059,989
Realignment for Social Services	877,545
Health:	
Aid for Mental Health	877,037
Realignment for Mental Health	745,499
Medically Indigent Adults	—
Alcohol and Drug Abuse	586,728
Other Aid for Health	1,919,826
Realignment for Health Services	570,623
Homeowners' Property Tax Relief	81,533
Open Space Tax Relief	768,630
SB90 Mandated Costs	34,789
Public Safety Fund	2,691,042
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	134,315
Office of Criminal Justice and Planning Programs	194,423
Library	800
District Attorney Programs	—
Law Enforcement	663,576
Other	5,671,165
Total State	**25,208,986**
Federal	
Public Assistance Administration	2,782,021
Public Assistance Programs	5,728,428
Health Administration	—
Workforce Investment Act (WIA)	1,796,509
Community Development Block Grant	—
Health Grants	—
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	20,000
Other	519,643
Total Federal	**10,846,601**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	—
Total Other Aid	**—**
Charges for Current Services	
Assessments and Tax Collection Fees	212,064
Property Tax Administrative Fees	341,259
Auditing and Accounting Fees	600,897
Communication Services	745,422
Election Services	254,860
Legal Services	7,739
Planning and Engineering Services	386,103
Agricultural Services	179,045
Civil Process Services	2,873
Court Fees and Costs	327,809
Booking Fees	—
Estate Fees	321
Human Services	—
Law Enforcement Services	330,129
Recording Fees	448,610
Road and Street Services	123,686
Health Fees	327,898
Mental Health Services	191,556
California Children Services	—
Sanitation Services	—
Institutional Care and Services	—
Library Services	65,941
Park and Recreation Fees	44,377
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	—
Total Charges for Current Services	**4,590,589**
Miscellaneous Revenue	
Other Sales	—
Tobacco Settlement	750,037
Welfare Repayments	—
Cancelled Warrants	—
Other	—
Total Miscellaneous Revenue	**750,037**
Other Financing Sources	
Sale of Fixed Assets	3,099
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**3,099**
Total General County Revenues Before Transfers	**55,878,730**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 55,878,730**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of San Benito

General	
Board of Supervisors	$ 409,557
Clerk of the Board	153,288
Administrative Officer	487,300
Other	10,778
Total Legislative and Administrative	**1,060,923**
Finance	
Auditor-Controller	819,572
Treasurer-Tax Collector	386,426
Assessor	1,008,836
Other	198,203
Total Finance	**2,413,037**
Counsel	
County Counsel	912,727
Other	—
Total Counsel	**912,727**
Total Personnel	**358,945**
Total Elections	**626,671**
Total Communications	**1,177,271**
Total Property Management	**1,496,010**
Plant Acquisition	
Jails	—
Courts	—
Other	—
Total Plant Acquisition	**—**
Total Promotion	**—**
Total Other General	**—**
Total General	**8,045,584**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	302,324
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	—
County Clerk	124,987
Grand Jury (Including Audit)	21,662
District Attorney-Prosecution	1,027,922
District Attorney-Family Support	1,795,177
Public Defender	641,486
Court Appointed Counsel	—
Other	100,667
Total Judicial	**4,014,225**
Total Police Protection	**4,081,126**
Detention and Correction	
Adult Detention	3,503,665
Juvenile Detention	1,278,577
Probation	1,450,747
Total Detention and Correction	**6,232,989**
Total Fire Protection	**878,426**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	740,921
Building Inspector	211,027
Other	917
Total Protective Inspection	**952,865**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	345,800
Coroner	94,744
Emergency Services	732,114
Planning and Zoning	940,574
Pound	249,079
Other	4,232
Total Other Protection	**2,366,543**
Total Public Protection	**18,526,174**

Public Ways and Facilities	
Total Roads	5,775,196
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**5,775,196**
Health	
Total Public Health	3,628,160
Total Medical Care	—
Total Mental Health	2,620,434
Total Drug and Alcohol Abuse Services	658,254
Total Health	**6,906,848**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	4,115,172
Aid Programs - Cash (Grants)	7,733,354
Total Welfare	**11,848,526**
Social Services	
Administration and Programs	1,914,130
Other	74,972
Total Social Services	**1,989,102**
General Relief	
Aid to Indigents	2,335
Indigent Burial	—
Total General Relief	**2,335**
Total Care of Court Wards	**96,029**
Total Veteran Services	**55,892**
Other Public Assistance	
Workforce Investment Act (WIA)	2,201,778
Other	348,239
Total Other Public Assistance	**2,550,017**
Total Public Assistance	**16,541,901**
Education	
Total School Administration	—
Total Library Services	511,231
Total Agricultural Education	68,014
Total Other Education	—
Total Education	**579,245**
Recreation and Cultural Services	
Total Recreation Facilities	137,876
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**137,876**
Debt Service	
Total Retirement of Long-Term Debt	170,000
Total Interest on Long-Term Debt	64,472
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**234,472**
Total General County Expenditures Before Transfers	**56,747,296**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 56,747,296**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 21,437,257	$ 17,454,210	$ 3,983,047

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Benito

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	$ 1,787,917
Post Closure Landfill Liability	—	—	—	—	—	—	2,928,867
Total Other Long-Term Debt Schedule				—	—	—	**4,716,784**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 4,716,784**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 1,658,589**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 152,152
Local Cash Grants	1,664,831
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	1,514
Total Revenues	**1,818,497**
Purchased Transportation	1,045,738
Other Expenses	790,915
Total Expenses	**1,836,653**
Net Transit Income (Loss)	**(18,156)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (18,156)**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Benito

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	829,048
Total Operating Expenses		589,138
Net Operating Income (Loss)		**239,910**
Total Non-Operating Revenues		88,161
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**328,071**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**328,071**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of San Bernardino

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 138,236,406
Less Than County Wide Funds - Secured and Unsecured	9,674,075
Property Tax In-Lieu of Vehicle License Fees	126,424,920
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	2,966,304
Total Property Taxes	**277,301,705**
Other Taxes	
Sales and Use Taxes	19,647,185
Transportation Tax (Non-Transit)	9,806,699
Property Transfer	15,184,960
Transient Lodging	1,181,529
Timber Yield	—
Aircraft	701,450
Construction Development Taxes	—
Utility Users Tax	—
Other	16,915
Total Other Taxes	**46,538,738**
Total Taxes	**323,840,443**
Special Benefit Assessments	
Operations	2,951,472
Capital Outlay	—
Total Special Benefit Assessments	**2,951,472**
Licenses, Permits and Franchises	
Animal Licenses	897,454
Business Licenses	42,514
Construction Permits	6,894,949
Road Privileges and Permits	188,791
Zoning Permits	—
Franchises	5,991,200
Other	6,903,543
Total Licenses Permits and Franchises	**20,918,451**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	80,094
Other Court Fines	15,705,949
Forfeitures and Penalties	2,899,318
Penalties and Cost on Delinquent Taxes	20,190,819
Total Fines, Forfeitures and Penalties	**38,876,180**
Revenue from Use of Money and Property	
Interest	14,953,923
Rents and Concessions	3,782,394
Royalties	—
Total Revenue from the Use of Money and Property	**18,736,317**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	28,459,805
Motor Vehicle In-Lieu Tax	37,802,626
Realignment from the Vehicle License Fee Fund	51,411,686
Public Assistance Administration	60,581,444
Public Assistance Programs	180,705,107
Realignment for Social Services	83,596,216
Health:	
Aid for Mental Health	30,021,240
Realignment for Mental Health	34,139,567
Medically Indigent Adults	—
Alcohol and Drug Abuse	2,489,559
Other Aid for Health	94,417,548
Realignment for Health Services	14,256,459
Homeowners' Property Tax Relief	2,618,720
Open Space Tax Relief	—
SB90 Mandated Costs	75,542
Public Safety Fund	124,964,975
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	1,522,190
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	5,408,415
Law Enforcement	3,877,409
Other	54,937,879
Total State	**811,286,387**
Federal	
Public Assistance Administration	145,531,522
Public Assistance Programs	212,515,268
Health Administration	36,072,321
Workforce Investment Act (WIA)	—
Community Development Block Grant	16,545,488
Health Grants	12,888,147
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	11,723,421
District Attorney Programs	3,251
Aging Programs	6,497,693
Senior Citizens Programs	—
Road Projects	1,597,418
Law Enforcement	20,674,348
Other	48,892,637
Total Federal	**512,941,514**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	—
Total Other Aid	**—**
Charges for Current Services	
Assessments and Tax Collection Fees	8,103,041
Property Tax Administrative Fees	5,709,614
Auditing and Accounting Fees	3,181,606
Communication Services	167,308
Election Services	1,979,361
Legal Services	5,682,905
Planning and Engineering Services	2,107,667
Agricultural Services	1,914,177
Civil Process Services	1,567,888
Court Fees and Costs	16,168,244
Booking Fees	4,845,494
Estate Fees	237,169
Human Services	1,074,204
Law Enforcement Services	84,158,588
Recording Fees	16,354,599
Road and Street Services	9,919
Health Fees	128,648,333
Mental Health Services	488,504
California Children Services	675
Sanitation Services	1,370,490
Institutional Care and Services	3,081,158
Library Services	1,007,904
Park and Recreation Fees	5,408,766
Other:	
Personnel Services	—
Building Maintenance and Grounds	5,342,560
Administrative Services	2,035,542
Other	49,296,251
Total Charges for Current Services	**349,941,967**
Miscellaneous Revenue	
Other Sales	401,247
Tobacco Settlement	18,477,299
Welfare Repayments	—
Cancelled Warrants	—
Other	33,966,340
Total Miscellaneous Revenue	**52,844,886**
Other Financing Sources	
Sale of Fixed Assets	3,274,918
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**3,274,918**
Total General County Revenues Before Transfers	**2,135,612,535**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 2,135,612,535**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of San Bernardino

General	
Board of Supervisors	$ 3,422,149
Clerk of the Board	808,305
Administrative Officer	5,389,615
Other	—
Total Legislative and Administrative	**9,620,069**
Finance	
Auditor-Controller	21,357,253
Treasurer-Tax Collector	15,215,992
Assessor	17,700,161
Other	1,364,896
Total Finance	**55,638,302**
Counsel	
County Counsel	7,825,477
Other	—
Total Counsel	**7,825,477**
Total Personnel	**11,264,253**
Total Elections	**5,452,227**
Total Communications	**—**
Total Property Management	**27,115,890**
Plant Acquisition	
Jails	—
Courts	—
Other	17,578,714
Total Plant Acquisition	**17,578,714**
Total Promotion	**—**
Total Other General	**11,175,876**
Total General	**145,670,808**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	28,390,295
Fifty Percent Excess Revenue Calculation	5,092,380
Other Trial Court	3,757,704
County Clerk	—
Grand Jury (Including Audit)	230,406
District Attorney-Prosecution	43,641,310
District Attorney-Family Support	39,214,555
Public Defender	20,327,430
Court Appointed Counsel	7,842,338
Other	325,769
Total Judicial	**148,822,187**
Total Police Protection	**201,110,796**
Detention and Correction	
Adult Detention	86,524,177
Juvenile Detention	40,764,835
Probation	41,479,179
Total Detention and Correction	**168,768,191**
Total Fire Protection	**1,882,097**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	4,651,504
Building Inspector	6,926,353
Other	—
Total Protective Inspection	**11,577,857**
Other Protection	
Local Agency Formation Commission (LAFCO)	152,000
Recorder	—
Coroner	3,084,480
Emergency Services	—
Planning and Zoning	7,741,824
Pound	—
Other	3,569,529
Total Other Protection	**14,547,833**
Total Public Protection	**546,708,961**

Public Ways and Facilities	
Total Roads	39,867,678
Total Transportation Terminals	—
Total Transportation Systems	6,388,191
Total Parking Facilities	—
Total Public Ways and Facilities	**46,255,869**
Health	
Total Public Health	84,860,651
Total Medical Care	126,870,885
Total Mental Health	102,153,170
Total Drug and Alcohol Abuse Services	15,953,335
Total Health	**329,838,041**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	302,706,671
Aid Programs - Cash (Grants)	431,758,301
Total Welfare	**734,464,972**
Social Services	
Administration and Programs	1,270,757
Other	—
Total Social Services	**1,270,757**
General Relief	
Aid to Indigents	1,304,789
Indigent Burial	—
Total General Relief	**1,304,789**
Total Care of Court Wards	**—**
Total Veteran Services	**1,110,129**
Other Public Assistance	
Workforce Investment Act (WIA)	12,866,621
Other	33,183,214
Total Other Public Assistance	**46,049,835**
Total Public Assistance	**784,200,482**
Education	
Total School Administration	2,750,753
Total Library Services	13,146,712
Total Agricultural Education	—
Total Other Education	—
Total Education	**15,897,465**
Recreation and Cultural Services	
Total Recreation Facilities	14,403,438
Total Cultural Services	4,487,192
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**18,890,630**
Debt Service	
Total Retirement of Long-Term Debt	25,761,486
Total Interest on Long-Term Debt	30,656,864
Total Interest on Short-Term Notes and Warrants	3,945,150
Total Debt Service	**60,363,500**
Total General County Expenditures Before Transfers	**1,947,825,756**
Transfers Out	
Total Transfers Out to Enterprises	40,636,961
Operating Transfers Between Funds Other Than Governmental and Enterprise	622,214
Total General County Expenditures and Transfers Out	**$ 1,989,084,931**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 4,022,123,351	$ 468,635,301	$ 3,553,488,050

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Bernardino

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1996	2021	$ 386,265,591	$ 379,395,867	$ 61,500,276	$ 317,895,591
Pension Obligation Bonds 2004	2004	2004	2023	463,895,000	463,895,000	—	463,895,000
Total Pension Obligation Bonds				**850,160,591**	**843,290,867**	**61,500,276**	**781,790,591**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	104,522,000
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**104,522,000**
County Total Bonds and Other Long-Term Debt				**$ 850,160,591**	**$ 843,290,867**	**$ 61,500,276**	**$ 886,312,591**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 1,415,258,574**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	**Yes**
Patient Revenues	
Gross Patient Revenue	$ 880,631,961
Total Deductions from Revenues	698,578,129
Net Patient Revenue	**182,053,832**
Total Other Operating Revenues	224,710,962
Total Operating Revenue	**406,764,794**
Total Operating Expenses	435,478,978
Net Operating Income (Loss)	**(28,714,184)**
Total Non-Operating Revenue	27,208,810
Total Non-Operating Expenses	31,907,266
Net Non-Operating Income	**(4,698,456)**
Net Income Before Extraordinary Items	**(33,412,640)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(33,412,640)**
Transfers In from the County	40,636,961
Transfers Out to the County	—
Net Transfers In (Out)	**40,636,961**
Net Income (Loss)	**$ 7,224,321**
Current Year Capital Outlay (Enterprise Activity)	**$ 1,883,472**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	**—**
Purchased Transportation	—
Other Expenses	—
Total Expenses	**—**
Net Transit Income (Loss)	**—**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Bernardino

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	2,817,690
Total Operating Expenses		1,310,143
Net Operating Income (Loss)		**1,507,547**
Total Non-Operating Revenue		7,144,375
Total Non-Operating Expenses		7,307,137
Income (Loss) Before Operating Transfers		**1,344,785**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**1,344,785**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	55,877,599
Total Operating Expenses		44,834,633
Net Operating Income (Loss)		**11,042,966**
Total Non-Operating Revenues		15,269,173
Total Non-Operating Expenses		14,366,643
Income (Loss) Before Operating Transfers		**11,945,496**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**11,945,496**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include $37,599,364 in vehicle license fee (VLF) gap loan proceeds from the sale of the county's VLF receivables.
   Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of San Diego

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 390,599,515
Less Than County Wide Funds - Secured and Unsecured	21,954,953
Property Tax In-Lieu of Vehicle License Fees	200,520,262
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	10,159,971
Total Property Taxes	**623,234,701**
Other Taxes	
Sales and Use Taxes	23,392,519
Transportation Tax (Non-Transit)	—
Property Transfer	32,544,152
Transient Lodging	3,369,706
Timber Yield	—
Aircraft	1,809,486
Construction Development Taxes	—
Utility Users Tax	—
Other	23,039
Total Other Taxes	**61,138,902**
Total Taxes	**684,373,603**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	2,008,323
Business Licenses	8,366,266
Construction Permits	5,402,647
Road Privileges and Permits	107,428
Zoning Permits	—
Franchises	5,099,158
Other	17,422,319
Total Licenses Permits and Franchises	**38,406,141**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	801,575
Other Court Fines	25,886,458
Forfeitures and Penalties	507,913
Penalties and Cost on Delinquent Taxes	26,915,770
Total Fines, Forfeitures and Penalties	**54,111,716**
Revenue from Use of Money and Property	
Interest	30,619,775
Rents and Concessions	13,416,037
Royalties	78,358
Total Revenue from the Use of Money and Property	**44,114,170**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	44,449,603
Motor Vehicle In-Lieu Tax	61,792,837
Realignment from the Vehicle License Fee Fund	101,547,287
Public Assistance Administration	184,593,883
Public Assistance Programs	206,401,498
Realignment for Social Services	101,518,623
Health:	
Aid for Mental Health	50,299,540
Realignment for Mental Health	65,449,310
Medically Indigent Adults	—
Alcohol and Drug Abuse	48,299,540
Other Aid for Health	22,858,204
Realignment for Health Services	35,008,897
Homeowners' Property Tax Relief	5,289,200
Open Space Tax Relief	—
SB90 Mandated Costs	186,764
Public Safety Fund	222,218,090
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	10,946,828
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Law Enforcement	5,128,368
Other	68,824,086
Total State	**1,234,812,558**
Federal	
Public Assistance Administration	214,240,425
Public Assistance Programs	298,456,829
Health Administration	18,199,481
Workforce Investment Act (WIA)	—
Community Development Block Grant	6,990,626
Health Grants	67,197,772
Other:	
Community Oriented Policing Services (COPS)	1,553,593
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	3,317,258
District Attorney Programs	—
Aging Programs	11,280,019
Senior Citizens Programs	2,865,030
Road Projects	3,563,250
Law Enforcement	—
Other	11,258,522
Total Federal	**638,922,805**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	37,897,256
Total Other Aid	**37,897,256**
Charges for Current Services	
Assessments and Tax Collection Fees	6,449,495
Property Tax Administrative Fees	5,757,304
Auditing and Accounting Fees	5,334,829
Communication Services	11,644
Election Services	1,328,316
Legal Services	3,902,726
Planning and Engineering Services	18,232,376
Agricultural Services	—
Civil Process Services	1,561,473
Court Fees and Costs	64,370,026
Booking Fees	11,547,375
Estate Fees	1,597,215
Human Services	6,809,225
Law Enforcement Services	71,995,509
Recording Fees	28,112,833
Road and Street Services	12,148,893
Health Fees	7,320,982
Mental Health Services	—
California Children Services	14,042
Sanitation Services	6,095,797
Institutional Care and Services	26,494,989
Library Services	1,061,925
Park and Recreation Fees	2,761,379
Other:	
Personnel Services	5,351,135
Building Maintenance and Grounds	—
Administrative Services	80,228
Other	17,955,656
Total Charges for Current Services	**306,295,372**
Miscellaneous Revenue	
Other Sales	1,833,347
Tobacco Settlement	3,968,426
Welfare Repayments	1,226,192
Cancelled Warrants	121,532
Other	19,617,418
Total Miscellaneous Revenue	**26,766,915**
Other Financing Sources	
Sale of Fixed Assets	18,753,243
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**18,753,243**
Total General County Revenues Before Transfers	**3,084,453,779**
Transfers In	
Total Transfers In from Enterprises	839,098
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 3,085,292,877**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of San Diego

General	
Board of Supervisors	$ 5,935,225
Clerk of the Board	4,878,250
Administrative Officer	21,355,653
Other	—
Total Legislative and Administrative	**32,169,128**
Finance	
Auditor-Controller	25,377,961
Treasurer-Tax Collector	13,927,842
Assessor	30,214,695
Other	5,173,078
Total Finance	**74,693,576**
Counsel	
County Counsel	18,626,190
Other	—
Total Counsel	**18,626,190**
Total Personnel	**13,868,282**
Total Elections	**12,323,731**
Total Communications	**98,011,236**
Total Property Management	**42,827,404**
Plant Acquisition	
Jails	4,253,396
Courts	424,337
Other	32,000,336
Total Plant Acquisition	**36,678,069**
Total Promotion	**2,293,820**
Total Other General	**—**
Total General	**331,491,436**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	59,662,667
Fifty Percent Excess Revenue Calculation	4,763,152
Other Trial Court	54,618,353
County Clerk	—
Grand Jury (Including Audit)	425,830
District Attorney-Prosecution	104,987,250
District Attorney-Family Support	52,175,948
Public Defender	56,943,542
Court Appointed Counsel	—
Other	394,827
Total Judicial	**333,971,569**
Total Police Protection	**209,139,098**
Detention and Correction	
Adult Detention	156,954,840
Juvenile Detention	40,367,541
Probation	98,702,830
Total Detention and Correction	**296,025,211**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	12,742,586
Building Inspector	—
Other	—
Total Protective Inspection	**12,742,586**
Other Protection	
Local Agency Formation Commission (LAFCO)	225,647
Recorder	—
Coroner	6,635,731
Emergency Services	8,418,465
Planning and Zoning	45,316,820
Pound	10,792,479
Other	3,509,633
Total Other Protection	**74,898,775**
Total Public Protection	**926,777,239**

Public Ways and Facilities	
Total Roads	90,605,440
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**90,605,440**
Health	
Total Public Health	103,251,629
Total Medical Care	97,430,796
Total Mental Health	216,164,846
Total Drug and Alcohol Abuse Services	52,692,212
Total Health	**469,539,483**
Sanitation	
Total Refuse Collection and Disposal	9,848,272
Total Sanitation	**9,848,272**
Public Assistance	
Welfare	
Administration	114,162,339
Aid Programs - Cash (Grants)	376,191,112
Total Welfare	**490,353,451**
Social Services	
Administration and Programs	365,059,279
Other	—
Total Social Services	**365,059,279**
General Relief	
Aid to Indigents	1,771,818
Indigent Burial	—
Total General Relief	**1,771,818**
Total Care of Court Wards	**7,534,453**
Total Veteran Services	**684,034**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	76,320,814
Total Other Public Assistance	**76,320,814**
Total Public Assistance	**941,723,849**
Education	
Total School Administration	—
Total Library Services	27,166,462
Total Agricultural Education	611,863
Total Other Education	—
Total Education	**27,778,325**
Recreation and Cultural Services	
Total Recreation Facilities	19,912,251
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**19,912,251**
Debt Service	
Total Retirement of Long-Term Debt	52,237,419
Total Interest on Long-Term Debt	65,776,610
Total Interest on Short-Term Notes and Warrants	17,546,206
Total Debt Service	**135,560,235**
Total General County Expenditures Before Transfers	**2,953,236,530**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	24,866,117
Total General County Expenditures and Transfers Out	**$ 2,978,102,647**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 3,279,545,481	$ 877,366,880	$ 2,402,178,601

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Diego

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Obligation Bonds	1994	1994	2007	$ 430,430,000	$ 430,430,000	$ 369,640,000	$ 60,790,000
POB Series 2002 ABC	2002	2002	2032	737,340,000	737,340,000	—	737,340,000
POB Series 2004	2004	2004	2032	454,112,916	454,112,916	—	454,112,916
Total Pension Obligation Bonds				**1,621,882,916**	**1,621,882,916**	**369,640,000**	**1,252,242,916**
Special Assessment Bonds							
1915 Act - Re-Assessmt. of Dist. 97-1	1997	1997	2012	21,755,000	21,755,000	8,590,839	13,164,161
Total Special Assessment Bonds				**21,755,000**	**21,755,000**	**8,590,839**	**13,164,161**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	76,669,109
Landfill Closure	—	—	—	—	—	—	46,910,000
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**123,579,109**
County Total Bonds and Other Long-Term Debt				**$ 1,643,637,916**	**$ 1,643,637,916**	**$ 378,230,839**	**$ 1,388,986,186**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 623,638,484**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Diego

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	8,208,619
Total Operating Expenses		7,712,573
Net Operating Income (Loss)		**496,046**
Total Non-Operating Revenue		3,808,892
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**4,304,938**
Transfers In from the County		—
Transfers Out to the County		839,098
Net Transfers In (Out)		**(839,098)**
Net Income (Loss)	**$**	**3,465,840**
Current Year Capital Outlay (Enterprise Activity)	**$**	**2,423,773**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include $61,520,651 in vehicle license fee (VLF) gap loan proceeds from the sale of the county's VLF receivables.
   Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of San Joaquin

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 86,812,990
Less Than County Wide Funds - Secured and Unsecured	9,051,517
Property Tax In-Lieu of Vehicle License Fees	46,365,881
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	204,548
Total Property Taxes	**142,434,936**
Other Taxes	
Sales and Use Taxes	15,810,260
Transportation Tax (Non-Transit)	14,332,576
Property Transfer	6,327,453
Transient Lodging	338,024
Timber Yield	—
Aircraft	—
Construction Development Taxes	340,174
Utility Users Tax	—
Other	4,052
Total Other Taxes	**37,152,539**
Total Taxes	**179,587,475**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	89,163
Business Licenses	105,262
Construction Permits	4,744,631
Road Privileges and Permits	85,508
Zoning Permits	—
Franchises	2,275,308
Other	136,430
Total Licenses Permits and Franchises	**7,436,302**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	6,253,449
Other Court Fines	1,510,406
Forfeitures and Penalties	632,737
Penalties and Cost on Delinquent Taxes	4,179,576
Total Fines, Forfeitures and Penalties	**12,576,168**
Revenue from Use of Money and Property	
Interest	2,886,846
Rents and Concessions	188,200
Royalties	14,884
Total Revenue from the Use of Money and Property	**3,089,930**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	10,461,782
Motor Vehicle In-Lieu Tax	4,187,275
Realignment from the Vehicle License Fee Fund	23,660,621
Public Assistance Administration	20,490,905
Public Assistance Programs	72,398,025
Realignment for Social Services	22,784,801
Health:	
Aid for Mental Health	10,141,706
Realignment for Mental Health	12,941,820
Medically Indigent Adults	—
Alcohol and Drug Abuse	3,096,138
Other Aid for Health	6,856,817
Realignment for Health Services	191,162
Homeowners' Property Tax Relief	1,522,162
Open Space Tax Relief	1,970,534
SB90 Mandated Costs	118,629
Public Safety Fund	42,296,593
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	2,344,411
Office of Criminal Justice and Planning Programs	2,150,444
Library	—
District Attorney Programs	6,559,468
Law Enforcement	2,657,930
Other	18,785,791
Total State	**265,617,014**
Federal	
Public Assistance Administration	2,832,111
Public Assistance Programs	126,793,763
Health Administration	6,043,036
Workforce Investment Act (WIA)	11,060,984
Community Development Block Grant	6,048,572
Health Grants	6,196
Other:	
Community Oriented Policing Services (COPS)	523,135
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	9,907,964
Aging Programs	2,998,931
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	119,071
Other	5,347,761
Total Federal	**171,681,524**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	5,142,327
Total Other Aid	**5,142,327**
Charges for Current Services	
Assessments and Tax Collection Fees	2,891,485
Property Tax Administrative Fees	1,661,580
Auditing and Accounting Fees	19,333
Communication Services	—
Election Services	1,165,375
Legal Services	196,498
Planning and Engineering Services	4,647,915
Agricultural Services	183,116
Civil Process Services	486,278
Court Fees and Costs	2,437,444
Booking Fees	1,680,095
Estate Fees	144,174
Human Services	11,812
Law Enforcement Services	10,610,652
Recording Fees	7,370,200
Road and Street Services	—
Health Fees	5,341,263
Mental Health Services	26,654,571
California Children Services	7,200
Sanitation Services	—
Institutional Care and Services	1,319,591
Library Services	165,664
Park and Recreation Fees	1,635,774
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	177,328
Other	6,252,840
Total Charges for Current Services	**75,060,188**
Miscellaneous Revenue	
Other Sales	231,815
Tobacco Settlement	6,118,842
Welfare Repayments	921,892
Cancelled Warrants	87,105
Other	3,309,332
Total Miscellaneous Revenue	**10,668,986**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**730,859,914**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 730,859,914**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of San Joaquin

General	
Board of Supervisors	$ 1,654,347
Clerk of the Board	—
Administrative Officer	2,410,678
Other	1,438,662
Total Legislative and Administrative	**5,503,687**
Finance	
Auditor-Controller	2,847,825
Treasurer-Tax Collector	2,064,619
Assessor	7,735,784
Other	2,239,304
Total Finance	**14,887,532**
Counsel	
County Counsel	624,179
Other	—
Total Counsel	**624,179**
Total Personnel	**1,715,803**
Total Elections	**2,690,791**
Total Communications	**—**
Total Property Management	**17,367,298**
Plant Acquisition	
Jails	—
Courts	—
Other	—
Total Plant Acquisition	**—**
Total Promotion	**134,737**
Total Other General	**213,887**
Total General	**43,137,914**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	10,105,903
Fifty Percent Excess Revenue Calculation	1,513,842
Other Trial Court	1,769,129
County Clerk	—
Grand Jury (Including Audit)	101,023
District Attorney-Prosecution	20,812,449
District Attorney-Family Support	15,817,277
Public Defender	9,416,508
Court Appointed Counsel	2,563,529
Other	5,799,431
Total Judicial	**67,899,091**
Total Police Protection	**40,811,791**
Detention and Correction	
Adult Detention	46,038,240
Juvenile Detention	11,087,847
Probation	14,128,497
Total Detention and Correction	**71,254,584**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**318,623**
Protective Inspection	
Agricultural Commissioner	3,395,163
Building Inspector	7,510,370
Other	390,760
Total Protective Inspection	**11,296,293**
Other Protection	
Local Agency Formation Commission (LAFCO)	100,000
Recorder	2,050,873
Coroner	847,599
Emergency Services	3,394,373
Planning and Zoning	5,878,238
Pound	—
Other	1,416,152
Total Other Protection	**13,687,235**
Total Public Protection	**205,267,617**

Public Ways and Facilities	
Total Roads	33,776,106
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**33,776,106**
Health	
Total Public Health	30,646,691
Total Medical Care	—
Total Mental Health	47,516,861
Total Drug and Alcohol Abuse Services	13,981,342
Total Health	**92,144,894**
Sanitation	
Total Refuse Collection and Disposal	207,445
Total Sanitation	**207,445**
Public Assistance	
Welfare	
Administration	87,604,838
Aid Programs - Cash (Grants)	157,524,987
Total Welfare	**245,129,825**
Social Services	
Administration and Programs	14,612,956
Other	193,858
Total Social Services	**14,806,814**
General Relief	
Aid to Indigents	3,103,726
Indigent Burial	48,154
Total General Relief	**3,151,880**
Total Care of Court Wards	**5,747,186**
Total Veteran Services	**273,920**
Other Public Assistance	
Workforce Investment Act (WIA)	11,118,736
Other	—
Total Other Public Assistance	**11,118,736**
Total Public Assistance	**280,228,361**
Education	
Total School Administration	—
Total Library Services	5,252,792
Total Agricultural Education	331,947
Total Other Education	—
Total Education	**5,584,739**
Recreation and Cultural Services	
Total Recreation Facilities	3,099,449
Total Cultural Services	111,467
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**3,210,916**
Debt Service	
Total Retirement of Long-Term Debt	5,212,338
Total Interest on Long-Term Debt	2,222,718
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**7,435,056**
Total General County Expenditures Before Transfers	**670,993,048**
Transfers Out	
Total Transfers Out to Enterprises	18,563,062
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 689,556,110**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 325,577,193	$ 188,511,287	$ 137,065,906

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Joaquin

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Revenue Bonds							
General Hospital Refunding	1999	1999	2021	$ 108,420,000	$ 108,420,000	$ 21,405,000	$ 87,015,000
Solid Waste System Facilities	2003	2004	2022	36,830,000	36,830,000	2,275,000	34,555,000
Total Revenue Bonds				**145,250,000**	**145,250,000**	**23,680,000**	**121,570,000**
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	34,741
Teeter Note	—	—	—	—	—	—	10,000,000
Compensated Absences	—	—	—	—	—	—	2,288,036
Loan	—	—	—	—	—	—	2,547,284
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**14,870,061**
County Total Bonds and Other Long-Term Debt				**$ 145,250,000**	**$ 145,250,000**	**$ 23,680,000**	**$ 136,440,061**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 71,701,285**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	**Yes**
Patient Revenues	
Gross Patient Revenue	$ 268,691,264
Total Deductions from Revenues	186,744,559
Net Patient Revenue	**81,946,705**
Total Other Operating Revenues	29,945,866
Total Operating Revenue	**111,892,571**
Total Operating Expenses	166,378,347
Net Operating Income (Loss)	**(54,485,776)**
Total Non-Operating Revenue	43,303,595
Total Non-Operating Expenses	4,456,703
Net Non-Operating Income	**38,846,892**
Net Income Before Extraordinary Items	**(15,638,884)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(15,638,884)**
Transfers In from the County	18,142,639
Transfers Out to the County	—
Net Transfers In (Out)	**18,142,639**
Net Income (Loss)	**$ 2,503,755**
Current Year Capital Outlay (Enterprise Activity)	**$ 9,734,792**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	**—**
Purchased Transportation	—
Other Expenses	—
Total Expenses	**—**
Net Transit Income (Loss)	**—**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Joaquin

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	1,805,573
Total Operating Expenses		3,247,579
Net Operating Income (Loss)		**(1,442,006)**
Total Non-Operating Revenue		778,707
Total Non-Operating Expenses		235,944
Income (Loss) Before Operating Transfers		**(899,243)**
Transfers In from the County		420,423
Transfers Out to the County		—
Net Transfers In (Out)		**420,423**
Net Income (Loss)	**$**	**(478,820)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**1,429,513**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	16,838,085
Total Operating Expenses		17,959,159
Net Operating Income (Loss)		**(1,121,074)**
Total Non-Operating Revenues		244,454
Total Non-Operating Expenses		1,117,897
Income (Loss) Before Operating Transfers		**(1,994,517)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(1,994,517)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**960,524**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for Realignment from Health Services of $7,472,712 are reported on the Hospital Enterprise Statement of Revenues and Expenses as Other Non-Operating Subventions or Grants, included in Total Non-Operating Revenues, in lieu of being reported in the Statement of County Revenues, State revenue source.
   Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of San Luis Obispo

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 70,963,619
Less Than County Wide Funds - Secured and Unsecured	5,115,737
Property Tax In-Lieu of Vehicle License Fees	17,385,796
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	(259,758)
Total Property Taxes	**93,205,394**
Other Taxes	
Sales and Use Taxes	7,116,874
Transportation Tax (Non-Transit)	1,682,105
Property Transfer	3,611,679
Transient Lodging	4,798,897
Timber Yield	—
Aircraft	289,395
Construction Development Taxes	—
Utility Users Tax	—
Other	12,699
Total Other Taxes	**17,511,649**
Total Taxes	**110,717,043**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	327,130
Business Licenses	60,519
Construction Permits	3,387,088
Road Privileges and Permits	—
Zoning Permits	1,349,107
Franchises	2,271,537
Other	249,790
Total Licenses Permits and Franchises	**7,645,171**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	1,367,401
Other Court Fines	2,154,629
Forfeitures and Penalties	1,727,649
Penalties and Cost on Delinquent Taxes	1,630,540
Total Fines, Forfeitures and Penalties	**6,880,219**
Revenue from Use of Money and Property	
Interest	3,488,803
Rents and Concessions	334,822
Royalties	—
Total Revenue from the Use of Money and Property	**3,823,625**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	6,859,752
Motor Vehicle In-Lieu Tax	1,188,030
Realignment from the Vehicle License Fee Fund	7,530,308
Public Assistance Administration	22,165,990
Public Assistance Programs	716,626
Realignment for Social Services	5,572,159
Health:	
Aid for Mental Health	2,768,751
Realignment for Mental Health	3,712,046
Medically Indigent Adults	902,454
Alcohol and Drug Abuse	1,091,574
Other Aid for Health	9,240,088
Realignment for Health Services	1,521,153
Homeowners' Property Tax Relief	851,746
Open Space Tax Relief	1,117,819
SB90 Mandated Costs	34,789
Public Safety Fund	18,032,161
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	990,470
Office of Criminal Justice and Planning Programs	159,687
Library	51,168
District Attorney Programs	—
Law Enforcement	1,858,843
Other	7,994,484
Total State	**94,360,098**
Federal	
Public Assistance Administration	35,190,276
Public Assistance Programs	3,308,780
Health Administration	3,930,879
Workforce Investment Act (WIA)	—
Community Development Block Grant	4,623,752
Health Grants	1,530,520
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	1,665,563
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	2,678,188
Law Enforcement	2,617,893
Other	1,999,567
Total Federal	**57,545,418**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	2,320,751
Total Other Aid	**2,320,751**
Charges for Current Services	
Assessments and Tax Collection Fees	1,849,473
Property Tax Administrative Fees	1,072,216
Auditing and Accounting Fees	323,385
Communication Services	171,107
Election Services	425,581
Legal Services	46,031
Planning and Engineering Services	3,167,256
Agricultural Services	97,059
Civil Process Services	97,822
Court Fees and Costs	1,960,184
Booking Fees	406,608
Estate Fees	132,611
Human Services	172,156
Law Enforcement Services	2,508,593
Recording Fees	3,131,422
Road and Street Services	3,265,257
Health Fees	4,097,463
Mental Health Services	547,247
California Children Services	2,543
Sanitation Services	1,362,076
Institutional Care and Services	261,418
Library Services	614,414
Park and Recreation Fees	3,122,409
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	883,875
Other	6,809,560
Total Charges for Current Services	**36,527,766**
Miscellaneous Revenue	
Other Sales	759,640
Tobacco Settlement	2,811,548
Welfare Repayments	—
Cancelled Warrants	—
Other	5,988,992
Total Miscellaneous Revenue	**9,560,180**
Other Financing Sources	
Sale of Fixed Assets	710,892
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**710,892**
Total General County Revenues Before Transfers	**330,091,163**
Transfers In	
Total Transfers In from Enterprises	87,536
Operating Transfers Between Funds Other Than Governmental and Enterprise	15,594
Total General County Revenues and Transfers In	**$ 330,194,293**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of San Luis Obispo

General	
Board of Supervisors	$ 1,232,692
Clerk of the Board	317,099
Administrative Officer	1,457,370
Other	—
Total Legislative and Administrative	**3,007,161**
Finance	
Auditor-Controller	3,184,216
Treasurer-Tax Collector	2,286,604
Assessor	6,649,038
Other	—
Total Finance	**12,119,858**
Counsel	
County Counsel	3,132,302
Other	—
Total Counsel	**3,132,302**
Total Personnel	**1,651,548**
Total Elections	**1,124,257**
Total Communications	**781,728**
Total Property Management	**8,038,403**
Plant Acquisition	
Jails	—
Courts	—
Other	15,956,392
Total Plant Acquisition	**15,956,392**
Total Promotion	**—**
Total Other General	**7,958,871**
Total General	**53,770,520**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	2,036,515
Fifty Percent Excess Revenue Calculation	556,329
Other Trial Court	3,003,133
County Clerk	749,505
Grand Jury (Including Audit)	91,784
District Attorney-Prosecution	9,328,495
District Attorney-Family Support	3,689,521
Public Defender	3,994,820
Court Appointed Counsel	—
Other	—
Total Judicial	**23,450,102**
Total Police Protection	**22,537,650**
Detention and Correction	
Adult Detention	13,600,306
Juvenile Detention	3,550,212
Probation	3,140,572
Total Detention and Correction	**20,291,090**
Total Fire Protection	**11,719,882**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	4,157,456
Building Inspector	—
Other	—
Total Protective Inspection	**4,157,456**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	691,850
Coroner	—
Emergency Services	845,188
Planning and Zoning	11,623,912
Pound	1,735,674
Other	17,224
Total Other Protection	**14,913,848**
Total Public Protection	**97,070,028**

Public Ways and Facilities	
Total Roads	34,333,691
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**34,333,691**
Health	
Total Public Health	22,885,076
Total Medical Care	7,544,329
Total Mental Health	22,670,261
Total Drug and Alcohol Abuse Services	4,217,347
Total Health	**57,317,013**
Sanitation	
Total Refuse Collection and Disposal	387,918
Total Sanitation	**387,918**
Public Assistance	
Welfare	
Administration	24,341,259
Aid Programs - Cash (Grants)	24,573,848
Total Welfare	**48,915,107**
Social Services	
Administration and Programs	18,740,615
Other	—
Total Social Services	**18,740,615**
General Relief	
Aid to Indigents	4,457,286
Indigent Burial	—
Total General Relief	**4,457,286**
Total Care of Court Wards	**6,963,876**
Total Veteran Services	**290,624**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	5,252,527
Total Other Public Assistance	**5,252,527**
Total Public Assistance	**84,620,035**
Education	
Total School Administration	—
Total Library Services	6,449,655
Total Agricultural Education	247,609
Total Other Education	1,029,208
Total Education	**7,726,472**
Recreation and Cultural Services	
Total Recreation Facilities	4,492,762
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**4,492,762**
Debt Service	
Total Retirement of Long-Term Debt	1,163,550
Total Interest on Long-Term Debt	4,240,215
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**5,403,765**
Total General County Expenditures Before Transfers	**345,122,204**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 345,122,204**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 307,503,638	$ 133,785,864	$ 173,717,774

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Luis Obispo

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Unfunded Actuarial Accrued Liability	2003	2003	2033	$ 137,194,398	$ 137,194,398	$ —	$ 137,194,398
Total Pension Obligation Bonds				**137,194,398**	**137,194,398**	**—**	**137,194,398**
Other Long-Term Debt Schedule							
Advances From Other Funds	—	—	—	—	—	—	1,896,000
Accrued Vacation/Sick Leave - Ent.	—	—	—	—	—	—	207,000
Accrued Vacation/Sick Leave - Govt.	—	—	—	—	—	—	17,003,000
Estimated Post Closure Landfill Costs	—	—	—	—	—	—	2,823,000
Rebatable Arbitrage Earnings	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**21,929,000**
County Total Bonds and Other Long-Term Debt				**$ 137,194,398**	**$ 137,194,398**	**$ —**	**$ 159,123,398**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 52,416,103**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	**—**
Total Other Operating Revenues	—
Total Operating Revenue	**—**
Total Operating Expenses	—
Net Operating Income (Loss)	**—**
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	**—**
Net Income Before Extraordinary Items	**—**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**—**
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	**—**
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 76,645
Local Cash Grants	949,657
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	1,388
Total Revenues	**1,027,690**
Purchased Transportation	576,861
Other Expenses	355,770
Total Expenses	**932,631**
Net Transit Income (Loss)	**95,059**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ 95,059**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Luis Obispo

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	2,630,734
Total Operating Expenses		2,365,109
Net Operating Income (Loss)		**265,625**
Total Non-Operating Revenue		3,915,515
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**4,181,140**
Transfers In from the County		—
Transfers Out to the County		52,801
Net Transfers In (Out)		**(52,801)**
Net Income (Loss)	**$**	**4,128,339**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:		**Golf Course**
Total Operating Revenue	$	2,685,893
Total Operating Expense		2,726,562
Net Operating Income (Loss)		**(40,669)**
Total Non-Operating Revenue		129,141
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**88,472**
Transfers In from the County		—
Transfers Out to the County		34,735
Net Transfers In (Out)		**(34,735)**
Net Income (Loss)	**$**	**53,737**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Hospital Enterprise/Activity is not reported for the 2004-05 fiscal year because the remaining clinics and services were closed in June 2004.
   Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of San Mateo

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 148,193,897
Less Than County Wide Funds - Secured and Unsecured	4,572,929
Property Tax In-Lieu of Vehicle License Fees	50,074,338
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	370,005
Total Property Taxes	**203,211,169**
Other Taxes	
Sales and Use Taxes	15,905,580
Transportation Tax (Non-Transit)	—
Property Transfer	8,110,609
Transient Lodging	700,240
Timber Yield	12,134
Aircraft	813,838
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**25,542,401**
Total Taxes	**228,753,570**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	546,690
Business Licenses	2,108,883
Construction Permits	3,091,102
Road Privileges and Permits	100
Zoning Permits	1,070,870
Franchises	6,394,074
Other	592,889
Total Licenses Permits and Franchises	**13,804,608**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	7,354,681
Other Court Fines	202,851
Forfeitures and Penalties	842,683
Penalties and Cost on Delinquent Taxes	1,099,790
Total Fines, Forfeitures and Penalties	**9,500,005**
Revenue from Use of Money and Property	
Interest	13,079,052
Rents and Concessions	8,512,729
Royalties	—
Total Revenue from the Use of Money and Property	**21,591,781**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	12,226,460
Motor Vehicle In-Lieu Tax	3,144,554
Realignment from the Vehicle License Fee Fund	22,202,804
Public Assistance Administration	40,088,158
Public Assistance Programs	28,119,581
Realignment for Social Services	16,013,543
Health:	
Aid for Mental Health	13,064,670
Realignment for Mental Health	22,297,322
Medically Indigent Adults	—
Alcohol and Drug Abuse	—
Other Aid for Health	8,851,020
Realignment for Health Services	973,380
Homeowners' Property Tax Relief	1,390,516
Open Space Tax Relief	57,909
SB90 Mandated Costs	51,318
Public Safety Fund	62,461,100
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	338,823
Office of Criminal Justice and Planning Programs	803,242
Library	—
District Attorney Programs	—
Law Enforcement	1,311,786
Other	57,328,634
Total State	**290,724,820**
Federal	
Public Assistance Administration	44,660,502
Public Assistance Programs	29,850,643
Health Administration	1,359,867
Workforce Investment Act (WIA)	4,926,042
Community Development Block Grant	6,036,830
Health Grants	707,238
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	581,277
DEA Programs/Drug and Alcohol Programs	6,512,267
District Attorney Programs	—
Aging Programs	2,433,002
Senior Citizens Programs	739,086
Road Projects	—
Law Enforcement	1,880,100
Other	5,693,378
Total Federal	**105,380,232**
Other Aid	
Other In-Lieu Taxes	33,084
Other Governmental Agencies	9,495,742
Total Other Aid	**9,528,826**
Charges for Current Services	
Assessments and Tax Collection Fees	6,582,223
Property Tax Administrative Fees	2,937,951
Auditing and Accounting Fees	4,498,284
Communication Services	15,797,052
Election Services	2,063,711
Legal Services	4,931,105
Planning and Engineering Services	3,646,275
Agricultural Services	159,168
Civil Process Services	148,494
Court Fees and Costs	4,758,210
Booking Fees	1,581,829
Estate Fees	1,286,303
Human Services	339,531
Law Enforcement Services	14,316,786
Recording Fees	5,974,019
Road and Street Services	348,278
Health Fees	1,261,202
Mental Health Services	521,934
California Children Services	8,082
Sanitation Services	1,921,815
Institutional Care and Services	29,231,427
Library Services	—
Park and Recreation Fees	1,315,175
Other:	
Personnel Services	1,174,121
Building Maintenance and Grounds	—
Administrative Services	2,792,805
Other	9,051,854
Total Charges for Current Services	**116,647,634**
Miscellaneous Revenue	
Other Sales	1,055,238
Tobacco Settlement	7,108,696
Welfare Repayments	1,894,854
Cancelled Warrants	—
Other	15,078,282
Total Miscellaneous Revenue	**25,137,070**
Other Financing Sources	
Sale of Fixed Assets	2,897
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**2,897**
Total General County Revenues Before Transfers	**821,071,443**
Transfers In	
Total Transfers In from Enterprises	10,589,412
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 831,660,855**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of San Mateo

General	
Board of Supervisors	$ 1,945,861
Clerk of the Board	—
Administrative Officer	2,574,286
Other	1,392,216
Total Legislative and Administrative	**5,912,363**
Finance	
Auditor-Controller	6,110,382
Treasurer-Tax Collector	4,080,968
Assessor	11,012,339
Other	635,049
Total Finance	**21,838,738**
Counsel	
County Counsel	4,858,738
Other	—
Total Counsel	**4,858,738**
Total Personnel	**5,931,100**
Total Elections	**4,250,304**
Total Communications	**6,994,249**
Total Property Management	**5,565,219**
Plant Acquisition	
Jails	—
Courts	—
Other	6,126,812
Total Plant Acquisition	**6,126,812**
Total Promotion	**—**
Total Other General	**18,389,329**
Total General	**79,866,852**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	17,012,576
Fifty Percent Excess Revenue Calculation	1,043,883
Other Trial Court	10,437,209
County Clerk	—
Grand Jury (Including Audit)	431,356
District Attorney-Prosecution	18,044,879
District Attorney-Family Support	11,151,907
Public Defender	12,257,336
Court Appointed Counsel	—
Other	—
Total Judicial	**70,379,146**
Total Police Protection	**59,882,313**
Detention and Correction	
Adult Detention	54,181,379
Juvenile Detention	32,868,428
Probation	3,830,426
Total Detention and Correction	**90,880,233**
Total Fire Protection	**5,073,485**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	2,891,677
Building Inspector	342
Other	—
Total Protective Inspection	**2,892,019**
Other Protection	
Local Agency Formation Commission (LAFCO)	222,330
Recorder	3,815,655
Coroner	2,341,949
Emergency Services	875,575
Planning and Zoning	6,003,308
Pound	4,289,251
Other	6,203
Total Other Protection	**17,554,271**
Total Public Protection	**246,661,467**

Public Ways and Facilities	
Total Roads	18,643,775
Total Transportation Terminals	—
Total Transportation Systems	982,287
Total Parking Facilities	—
Total Public Ways and Facilities	**19,626,062**
Health	
Total Public Health	49,167,333
Total Medical Care	1,874,041
Total Mental Health	79,192,945
Total Drug and Alcohol Abuse Services	13,549,641
Total Health	**143,783,960**
Sanitation	
Total Refuse Collection and Disposal	6,726,889
Total Sanitation	**6,726,889**
Public Assistance	
Welfare	
Administration	39,217,775
Aid Programs - Cash (Grants)	19,640,591
Total Welfare	**58,858,366**
Social Services	
Administration and Programs	69,559,748
Other	—
Total Social Services	**69,559,748**
General Relief	
Aid to Indigents	15,012,150
Indigent Burial	—
Total General Relief	**15,012,150**
Total Care of Court Wards	**—**
Total Veteran Services	**—**
Other Public Assistance	
Workforce Investment Act (WIA)	10,824,886
Other	39,320,423
Total Other Public Assistance	**50,145,309**
Total Public Assistance	**193,575,573**
Education	
Total School Administration	—
Total Library Services	—
Total Agricultural Education	117,544
Total Other Education	—
Total Education	**117,544**
Recreation and Cultural Services	
Total Recreation Facilities	8,599,169
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**8,599,169**
Debt Service	
Total Retirement of Long-Term Debt	7,171,110
Total Interest on Long-Term Debt	13,283,146
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**20,454,256**
Total General County Expenditures Before Transfers	**719,411,772**
Transfers Out	
Total Transfers Out to Enterprises	48,230,612
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 767,642,384**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 312,216,678	$ 201,424,092	$ 110,792,586

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Mateo

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
State Construction Loans							
Coyote Point Marina	1979	—	—	$ 2,250,000	$ —	$ 1,758,669	$ 495,286
Breakwater Project	2000	—	—	1,200,000	—	120,889	764,753
Water Resources Program	1991	—	—	409,992	—	15,543	134,678
Total State Construction Loans				**3,859,992**	**—**	**1,895,101**	**1,394,717**
Other Long-Term Debt Schedule							
Energy Efficiency Project	—	—	—	—	—	—	99,396
2004 Lease Revenue Bonds	—	—	—	—	—	—	7,430,000
Compensated Absences	—	—	—	—	—	—	92,610,548
Compensated Absences - Enterprise	—	—	—	—	—	—	14,329,701
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**114,469,645**
County Total Bonds and Other Long-Term Debt				**$ 3,859,992**	**$ —**	**$ 1,895,101**	**$ 115,864,362**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 726,167,026**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	**Yes**
Patient Revenues	
Gross Patient Revenue	$ 281,151,286
Total Deductions from Revenues	190,057,232
Net Patient Revenue	**91,094,054**
Total Other Operating Revenues	4,584,299
Total Operating Revenue	**95,678,353**
Total Operating Expenses	177,803,859
Net Operating Income (Loss)	**(82,125,506)**
Total Non-Operating Revenue	44,504,453
Total Non-Operating Expenses	4,667
Net Non-Operating Income	**44,499,786**
Net Income Before Extraordinary Items	**(37,625,720)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(37,625,720)**
Transfers In from the County	48,230,604
Transfers Out to the County	10,589,412
Net Transfers In (Out)	**37,641,192**
Net Income (Loss)	**$ 15,472**
Current Year Capital Outlay (Enterprise Activity)	**$ 793,811**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	65,618
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	**65,618**
Purchased Transportation	65,618
Other Expenses	—
Total Expenses	**65,618**
Net Transit Income (Loss)	**—**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Mateo

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	1,850,893
Total Operating Expenses		1,644,319
Net Operating Income (Loss)		**206,574**
Total Non-Operating Revenue		1,160,193
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**1,366,767**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**1,366,767**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:		**Marina**
Total Operating Revenue	$	1,100,301
Total Operating Expense		1,161,566
Net Operating Income (Loss)		**(61,265)**
Total Non-Operating Revenue		29,440
Total Non-Operating Expenses		64,431
Income (Loss) Before Operating Transfers		**(96,256)**
Transfers In from the County		8
Transfers Out to the County		—
Net Transfers In (Out)		**8**
Net Income (Loss)	**$**	**(96,248)**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for Realignment from Health Services of $4,375,589 are reported on the Hospital Enterprise Statement of Revenues and Expenses as State Subventions or Grants, included in Total Non-Operating Revenues, in lieu of being reported in the Statement of County Revenues, State revenue source.
   Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Santa Barbara

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 89,595,519
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	28,014,785
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	(484,132)
Total Property Taxes	**117,126,172**
Other Taxes	
Sales and Use Taxes	9,092,974
Transportation Tax (Non-Transit)	7,976,311
Property Transfer	5,010,252
Transient Lodging	4,815,323
Timber Yield	—
Aircraft	524,950
Construction Development Taxes	121,512
Utility Users Tax	—
Other	12,446
Total Other Taxes	**27,553,768**
Total Taxes	**144,679,940**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	285,775
Business Licenses	84,723
Construction Permits	4,375,569
Road Privileges and Permits	280,511
Zoning Permits	5,862,354
Franchises	2,473,110
Other	1,223,128
Total Licenses Permits and Franchises	**14,585,170**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	421,381
Other Court Fines	2,991,613
Forfeitures and Penalties	2,686,905
Penalties and Cost on Delinquent Taxes	3,728,425
Total Fines, Forfeitures and Penalties	**9,828,324**
Revenue from Use of Money and Property	
Interest	6,020,116
Rents and Concessions	2,128,687
Royalties	—
Total Revenue from the Use of Money and Property	**8,148,803**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	7,206,093
Motor Vehicle In-Lieu Tax	54,441
Realignment from the Vehicle License Fee Fund	13,473,625
Public Assistance Administration	13,806,127
Public Assistance Programs	27,064,085
Realignment for Social Services	7,707,736
Health:	
Aid for Mental Health	1,601,882
Realignment for Mental Health	8,374,110
Medically Indigent Adults	—
Alcohol and Drug Abuse	4,692,814
Other Aid for Health	10,059,337
Realignment for Health Services	3,211,002
Homeowners' Property Tax Relief	958,913
Open Space Tax Relief	657,806
SB90 Mandated Costs	373,711
Public Safety Fund	28,996,795
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	1,579,296
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	337,237
Law Enforcement	738,113
Other	16,661,368
Total State	**147,554,491**
Federal	
Public Assistance Administration	23,405,526
Public Assistance Programs	32,592,466
Health Administration	10,436,325
Workforce Investment Act (WIA)	2,916,692
Community Development Block Grant	580,220
Health Grants	8,496,162
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	22,148
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	402,889
Aging Programs	—
Senior Citizens Programs	—
Road Projects	13,037,023
Law Enforcement	737,115
Other	6,156,935
Total Federal	**98,783,501**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	22,996,086
Total Other Aid	**22,996,086**
Charges for Current Services	
Assessments and Tax Collection Fees	2,480,032
Property Tax Administrative Fees	1,582,210
Auditing and Accounting Fees	35,127
Communication Services	100,000
Election Services	350,607
Legal Services	2,353,079
Planning and Engineering Services	2,380,911
Agricultural Services	193,576
Civil Process Services	168,985
Court Fees and Costs	1,615,338
Booking Fees	2,475,464
Estate Fees	139,488
Human Services	296,569
Law Enforcement Services	15,058,092
Recording Fees	3,091,314
Road and Street Services	638,361
Health Fees	25,676,546
Mental Health Services	31,346,819
California Children Services	7,752
Sanitation Services	—
Institutional Care and Services	1,854,382
Library Services	—
Park and Recreation Fees	3,445,611
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	3,406,745
Other	25,033,653
Total Charges for Current Services	**123,730,661**
Miscellaneous Revenue	
Other Sales	340,337
Tobacco Settlement	4,316,548
Welfare Repayments	270,058
Cancelled Warrants	—
Other	5,379,629
Total Miscellaneous Revenue	**10,306,572**
Other Financing Sources	
Sale of Fixed Assets	32,654
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	20,138,155
Total Other Financing Sources	**20,170,809**
Total General County Revenues Before Transfers	**600,784,357**
Transfers In	
Total Transfers In from Enterprises	76,523
Operating Transfers Between Funds Other Than Governmental and Enterprise	202,383
Total General County Revenues and Transfers In	**$ 601,063,263**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Santa Barbara

General	
Board of Supervisors	$ 2,085,145
Clerk of the Board	537,380
Administrative Officer	2,998,121
Other	—
Total Legislative and Administrative	**5,620,646**
Finance	
Auditor-Controller	5,667,200
Treasurer-Tax Collector	3,453,082
Assessor	7,382,272
Other	1,059,076
Total Finance	**17,561,630**
Counsel	
County Counsel	5,385,375
Other	—
Total Counsel	**5,385,375**
Total Personnel	**3,261,171**
Total Elections	**2,747,867**
Total Communications	**314,870**
Total Property Management	**6,698,408**
Plant Acquisition	
Jails	2,994
Courts	—
Other	23,538,861
Total Plant Acquisition	**23,541,855**
Total Promotion	**—**
Total Other General	**10,971,558**
Total General	**76,103,380**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	10,042,400
Fifty Percent Excess Revenue Calculation	690,688
Other Trial Court	9,968,998
County Clerk	1,821,189
Grand Jury (Including Audit)	282,641
District Attorney-Prosecution	14,742,415
District Attorney-Family Support	9,090,722
Public Defender	7,961,046
Court Appointed Counsel	—
Other	—
Total Judicial	**54,600,099**
Total Police Protection	**48,625,885**
Detention and Correction	
Adult Detention	22,929,585
Juvenile Detention	11,360,024
Probation	19,390,062
Total Detention and Correction	**53,679,671**
Total Fire Protection	**32,316,372**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	2,769,976
Building Inspector	4,769,208
Other	301,269
Total Protective Inspection	**7,840,453**
Other Protection	
Local Agency Formation Commission (LAFCO)	33,854
Recorder	—
Coroner	878,223
Emergency Services	2,451,260
Planning and Zoning	11,797,617
Pound	2,798,883
Other	3,824,880
Total Other Protection	**21,784,717**
Total Public Protection	**218,847,197**

Public Ways and Facilities	
Total Roads	28,296,923
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**28,296,923**
Health	
Total Public Health	29,175,892
Total Medical Care	42,752,435
Total Mental Health	47,135,781
Total Drug and Alcohol Abuse Services	9,865,437
Total Health	**128,929,545**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	34,205,153
Aid Programs - Cash (Grants)	41,338,696
Total Welfare	**75,543,849**
Social Services	
Administration and Programs	17,033,133
Other	—
Total Social Services	**17,033,133**
General Relief	
Aid to Indigents	1,574,528
Indigent Burial	—
Total General Relief	**1,574,528**
Total Care of Court Wards	**1,856,295**
Total Veteran Services	**229,165**
Other Public Assistance	
Workforce Investment Act (WIA)	5,958,642
Other	8,583,875
Total Other Public Assistance	**14,542,517**
Total Public Assistance	**110,779,487**
Education	
Total School Administration	—
Total Library Services	2,541,702
Total Agricultural Education	221,259
Total Other Education	—
Total Education	**2,762,961**
Recreation and Cultural Services	
Total Recreation Facilities	7,767,267
Total Cultural Services	660,816
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**8,428,083**
Debt Service	
Total Retirement of Long-Term Debt	5,742,959
Total Interest on Long-Term Debt	2,168,365
Total Interest on Short-Term Notes and Warrants	1,705,000
Total Debt Service	**9,616,324**
Total General County Expenditures Before Transfers	**583,763,900**
Transfers Out	
Total Transfers Out to Enterprises	110,124
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 583,874,024**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 474,040,318	$ 116,497,474	$ 357,542,844

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Barbara

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Fire Station 18 Settlement	—	—	—	—	—	—	$ 475,000
Dept of Water Resources Loan	—	—	—	—	—	—	49,797
Generator	—	—	—	—	—	—	—
Precinct Level Ballot Counting	—	—	—	—	—	—	—
Litigation/Self Insurance	—	—	—	—	—	—	5,000,000
2004 COP Capital Projects	—	—	—	—	—	—	16,963,000
ADMHS Childrens Lompoc Clinic	—	—	—	—	—	—	707,774
Affordable Housing Loan	—	—	—	—	—	—	1,067,425
Capital Lease Obligations	—	—	—	—	—	—	130,549
Caterpillar Tractor Scrapper	—	—	—	—	—	—	586,000
Compensated Absences	—	—	—	—	—	—	24,496,000
Compensated Absences (Enterprise)	—	—	—	—	—	—	411,000
Landfill Liability	—	—	—	—	—	—	22,811,929
Landfill Litigation Settlement	—	—	—	—	—	—	220,000
Road Striping Truck	—	—	—	—	—	—	191,155
Social Services Equipment	—	—	—	—	—	—	372,256
Total Other Long-Term Debt Schedule				—	—	—	**73,481,885**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 73,481,885**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 81,657,565**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 4,120
Local Cash Grants	62,400
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	1,128
Total Revenues	**67,648**
Purchased Transportation	—
Other Expenses	59,274
Total Expenses	**59,274**
Net Transit Income (Loss)	**8,374**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ 8,374**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Barbara

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		747,503
Total Non-Operating Expenses		581,938
Income (Loss) Before Operating Transfers		**165,565**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**165,565**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	20,970,818
Total Operating Expenses		17,648,242
Net Operating Income (Loss)		**3,322,576**
Total Non-Operating Revenues		1,637,182
Total Non-Operating Expenses		272,349
Income (Loss) Before Operating Transfers		**4,687,409**
Transfers In from the County		110,124
Transfers Out to the County		76,523
Net Transfers In (Out)		**33,601**
Net Income (Loss)	**$**	**4,721,010**
Current Year Capital Outlay (Enterprise Activity)	**$**	**3,581,547**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Santa Clara

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 297,372,715
Less Than County Wide Funds - Secured and Unsecured	15,076,739
Property Tax In-Lieu of Vehicle License Fees	103,384,023
Voter Approved Indebtedness	77,894,896
Prior Year Secured and Unsecured	—
Total Property Taxes	**493,728,373**
Other Taxes	
Sales and Use Taxes	3,987,732
Transportation Tax (Non-Transit)	—
Property Transfer	26,432,121
Transient Lodging	439,943
Timber Yield	380
Aircraft	2,455,198
Construction Development Taxes	—
Utility Users Tax	—
Other	139,764,667
Total Other Taxes	**173,080,041**
Total Taxes	**666,808,414**
Special Benefit Assessments	
Operations	5,460,500
Capital Outlay	49,970
Total Special Benefit Assessments	**5,510,470**
Licenses, Permits and Franchises	
Animal Licenses	139,022
Business Licenses	8,386,230
Construction Permits	5,800,992
Road Privileges and Permits	497,678
Zoning Permits	—
Franchises	1,635,356
Other	5,504,353
Total Licenses Permits and Franchises	**21,963,631**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	8,337,206
Other Court Fines	9,806,969
Forfeitures and Penalties	11,160,927
Penalties and Cost on Delinquent Taxes	22,544,630
Total Fines, Forfeitures and Penalties	**51,849,732**
Revenue from Use of Money and Property	
Interest	16,950,757
Rents and Concessions	3,963,777
Royalties	—
Total Revenue from the Use of Money and Property	**20,914,534**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	24,025,250
Motor Vehicle In-Lieu Tax	46,829,200
Realignment from the Vehicle License Fee Fund	55,641,874
Public Assistance Administration	107,551,223
Public Assistance Programs	89,025,916
Realignment for Social Services	57,567,614
Health:	
Aid for Mental Health	14,680,060
Realignment for Mental Health	39,079,205
Medically Indigent Adults	—
Alcohol and Drug Abuse	13,369,179
Other Aid for Health	16,114,690
Realignment for Health Services	3,377,140
Homeowners' Property Tax Relief	3,687,364
Open Space Tax Relief	360,248
SB90 Mandated Costs	10,156,071
Public Safety Fund	145,372,436
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	1,314,383
Office of Criminal Justice and Planning Programs	4,661,831
Library	1,506,337
District Attorney Programs	2,332,386
Law Enforcement	2,485,450
Other	24,884,833
Total State	**664,022,690**
Federal	
Public Assistance Administration	199,570,133
Public Assistance Programs	80,030,267
Health Administration	57,416,554
Workforce Investment Act (WIA)	—
Community Development Block Grant	3,032,366
Health Grants	17,657,344
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	1,302,066
Law Enforcement	4,852,314
Other	1,370,264
Total Federal	**365,231,308**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	23,810,155
Total Other Aid	**23,810,155**
Charges for Current Services	
Assessments and Tax Collection Fees	8,768,424
Property Tax Administrative Fees	7,005,967
Auditing and Accounting Fees	1,485,402
Communication Services	1,532,280
Election Services	5,657,895
Legal Services	1,700,371
Planning and Engineering Services	175,878
Agricultural Services	560,682
Civil Process Services	581,064
Court Fees and Costs	3,085,670
Booking Fees	4,035,392
Estate Fees	2,156,434
Human Services	166,870
Law Enforcement Services	45,574,515
Recording Fees	17,280,106
Road and Street Services	457,716
Health Fees	14,915,572
Mental Health Services	16,847,695
California Children Services	—
Sanitation Services	858,128
Institutional Care and Services	10,804,109
Library Services	132,444
Park and Recreation Fees	3,515,968
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	46,815,356
Total Charges for Current Services	**194,113,938**
Miscellaneous Revenue	
Other Sales	89,626
Tobacco Settlement	18,187,088
Welfare Repayments	1,061,755
Cancelled Warrants	463,636
Other	7,155,521
Total Miscellaneous Revenue	**26,957,626**
Other Financing Sources	
Sale of Fixed Assets	52,237,005
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	40,725,000
Total Other Financing Sources	**92,962,005**
Total General County Revenues Before Transfers	**2,134,144,503**
Transfers In	
Total Transfers In from Enterprises	158,991,533
Operating Transfers Between Funds Other Than Governmental and Enterprise	6,935,191
Total General County Revenues and Transfers In	**$ 2,300,071,227**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Santa Clara

General	
Board of Supervisors	$ 4,087,770
Clerk of the Board	4,905,826
Administrative Officer	5,920,664
Other	—
Total Legislative and Administrative	**14,914,260**
Finance	
Auditor-Controller	11,919,213
Treasurer-Tax Collector	8,246,394
Assessor	23,989,568
Other	6,979,291
Total Finance	**51,134,466**
Counsel	
County Counsel	6,157,613
Other	—
Total Counsel	**6,157,613**
Total Personnel	**11,327,261**
Total Elections	**17,887,622**
Total Communications	**9,411,863**
Total Property Management	**29,933,685**
Plant Acquisition	
Jails	—
Courts	—
Other	40,100,600
Total Plant Acquisition	**40,100,600**
Total Promotion	**—**
Total Other General	**12,045,447**
Total General	**192,912,817**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	40,287,033
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	13,172,152
County Clerk	—
Grand Jury (Including Audit)	—
District Attorney-Prosecution	73,736,707
District Attorney-Family Support	35,910,173
Public Defender	35,515,004
Court Appointed Counsel	—
Other	12,064,788
Total Judicial	**210,685,857**
Total Police Protection	**91,705,098**
Detention and Correction	
Adult Detention	158,115,302
Juvenile Detention	53,596,523
Probation	17,255,796
Total Detention and Correction	**228,967,621**
Total Fire Protection	**1,385,293**
Total Flood Control - Soil and Water Conservation	**101,076**
Protective Inspection	
Agricultural Commissioner	2,895,146
Building Inspector	5,511,887
Other	596,197
Total Protective Inspection	**9,003,230**
Other Protection	
Local Agency Formation Commission (LAFCO)	278,416
Recorder	7,046,694
Coroner	2,595,991
Emergency Services	1,175,620
Planning and Zoning	3,310,521
Pound	981,222
Other	5,803,321
Total Other Protection	**21,191,785**
Total Public Protection	**563,039,960**

Public Ways and Facilities	
Total Roads	86,824,163
Total Transportation Terminals	—
Total Transportation Systems	46,275,964
Total Parking Facilities	260,453
Total Public Ways and Facilities	**133,360,580**
Health	
Total Public Health	113,294,551
Total Medical Care	3,661,710
Total Mental Health	188,611,827
Total Drug and Alcohol Abuse Services	37,635,578
Total Health	**343,203,666**
Sanitation	
Total Refuse Collection and Disposal	881,699
Total Sanitation	**881,699**
Public Assistance	
Welfare	
Administration	149,132,140
Aid Programs - Cash (Grants)	180,575,397
Total Welfare	**329,707,537**
Social Services	
Administration and Programs	113,207,440
Other	87,769,368
Total Social Services	**200,976,808**
General Relief	
Aid to Indigents	3,407,477
Indigent Burial	—
Total General Relief	**3,407,477**
Total Care of Court Wards	**8,343,541**
Total Veteran Services	**509,529**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	12,052,990
Total Other Public Assistance	**12,052,990**
Total Public Assistance	**554,997,882**
Education	
Total School Administration	—
Total Library Services	24,958,810
Total Agricultural Education	289,494
Total Other Education	—
Total Education	**25,248,304**
Recreation and Cultural Services	
Total Recreation Facilities	30,016,139
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**30,016,139**
Debt Service	
Total Retirement of Long-Term Debt	9,391,692
Total Interest on Long-Term Debt	14,027,700
Total Interest on Short-Term Notes and Warrants	538,681
Total Debt Service	**23,958,073**
Total General County Expenditures Before Transfers	**1,867,619,120**
Transfers Out	
Total Transfers Out to Enterprises	251,911,868
Operating Transfers Between Funds Other Than Governmental and Enterprise	618,478
Total General County Expenditures and Transfers Out	**$ 2,120,149,466**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 2,780,743,795	$ 355,160,979	$ 2,425,582,816

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Clara

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Revenue Bonds							
Capital Improvements	2002	2003	2032	$ 6,780,000	$ 6,780,000	$ 435,000	$ 6,345,000
Total Revenue Bonds				**6,780,000**	**6,780,000**	**435,000**	**6,345,000**
Other Long-Term Debt Schedule							
2003 Lease Revenue Bond Series B	—	—	—	—	—	—	139,855,000
Accrued Vacation and Sick Leave	—	—	—	—	—	—	85,843,092
Capital Leases	—	—	—	—	—	—	2,713,242
Compensated Absences	—	—	—	—	—	—	35,136,448
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**263,547,782**
County Total Bonds and Other Long-Term Debt				**$ 6,780,000**	**$ 6,780,000**	**$ 435,000**	**$ 269,892,782**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 300,491,886**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	**Yes**
Patient Revenues	
Gross Patient Revenue	$ 1,453,164,802
Total Deductions from Revenues	870,642,476
Net Patient Revenue	**582,522,326**
Total Other Operating Revenues	18,854,592
Total Operating Revenue	**601,376,918**
Total Operating Expenses	603,843,424
Net Operating Income (Loss)	**(2,466,506)**
Total Non-Operating Revenue	43,573,179
Total Non-Operating Expenses	138,522,750
Net Non-Operating Income	**(94,949,571)**
Net Income Before Extraordinary Items	**(97,416,077)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(97,416,077)**
Transfers In from the County	251,902,115
Transfers Out to the County	158,991,533
Net Transfers In (Out)	**92,910,582**
Net Income (Loss)	**$ (4,505,495)**
Current Year Capital Outlay (Enterprise Activity)	**$ 18,408,858**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	**—**
Purchased Transportation	—
Other Expenses	—
Total Expenses	**—**
Net Transit Income (Loss)	**—**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Clara

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	2,556,456
Total Operating Expenses		2,875,346
Net Operating Income (Loss)		**(318,890)**
Total Non-Operating Revenue		770,016
Total Non-Operating Expenses		470,229
Income (Loss) Before Operating Transfers		**(19,103)**
Transfers In from the County		9,753
Transfers Out to the County		—
Net Transfers In (Out)		**9,753**
Net Income (Loss)	**$**	**(9,350)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**3,569,670**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for Tobacco Tax - Prop. 99 of $1,463,860 and Realignment for Health Services of $9,611,859 are reported in the Hospital Enterprise Statement of Revenues and Expenses as Donations for Indigent Care and State Subventions or Grants in lieu of being reported in the Statement of County Revenues, State revenue sources.
   Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses.

2. Informational Note: County voters approved an additional 1/2 cent local sales tax, referred to as Measure B, in April 1997. The revenue from Measure B was not recognized because a court lawsuit was pending. The county won the lawsuit and all retroactive monies were recognized in the 1998-99 fiscal year. Measure B revenue is reported in the Counties Annual Report as Other Taxes because this revenue is unrestricted. The $307 million in tax revenue received in 1998-99 is currently being used for transportation projects. In fiscal year 2004-05, Santa Clara County reported $139.8 million in Measure B revenue.
   Reference: Table 6, Statement of County Revenues.

3. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include $35,496,129 in vehicle license fee (VLF) gap loan proceeds from the sale of the county's VLF receivables.
   Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Santa Cruz

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 34,428,734
Less Than County Wide Funds - Secured and Unsecured	5,131,090
Property Tax In-Lieu of Vehicle License Fees	17,463,324
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	33,790
Total Property Taxes	**57,056,938**
Other Taxes	
Sales and Use Taxes	7,218,538
Transportation Tax (Non-Transit)	—
Property Transfer	3,212,656
Transient Lodging	3,806,387
Timber Yield	—
Aircraft	51,917
Construction Development Taxes	—
Utility Users Tax	—
Other	626
Total Other Taxes	**14,290,124**
Total Taxes	**71,347,062**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	—
Business Licenses	1,013,899
Construction Permits	4,526,521
Road Privileges and Permits	80,672
Zoning Permits	579,904
Franchises	2,980,128
Other	958,875
Total Licenses Permits and Franchises	**10,139,999**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	116,043
Other Court Fines	5,719,140
Forfeitures and Penalties	393,256
Penalties and Cost on Delinquent Taxes	3,029,664
Total Fines, Forfeitures and Penalties	**9,258,103**
Revenue from Use of Money and Property	
Interest	2,611,811
Rents and Concessions	982,509
Royalties	—
Total Revenue from the Use of Money and Property	**3,594,320**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	5,062,047
Motor Vehicle In-Lieu Tax	(138,637)
Realignment from the Vehicle License Fee Fund	8,915,236
Public Assistance Administration	20,294,319
Public Assistance Programs	4,714,679
Realignment for Social Services	7,683,019
Health:	
Aid for Mental Health	19,822,724
Realignment for Mental Health	5,039,441
Medically Indigent Adults	—
Alcohol and Drug Abuse	1,157,277
Other Aid for Health	8,084,783
Realignment for Health Services	2,133,992
Homeowners' Property Tax Relief	467,460
Open Space Tax Relief	27,609
SB90 Mandated Costs	18,480
Public Safety Fund	15,346,306
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	1,145,229
Office of Criminal Justice and Planning Programs	371,217
Library	—
District Attorney Programs	1,762,800
Law Enforcement	3,276,105
Other	5,237,799
Total State	**110,421,885**
Federal	
Public Assistance Administration	22,064,779
Public Assistance Programs	15,895,867
Health Administration	4,950,384
Workforce Investment Act (WIA)	3,806,567
Community Development Block Grant	—
Health Grants	2,593,857
Other:	
Community Oriented Policing Services (COPS)	134,336
Office of Criminal Justice and Planning Programs	562,860
DEA Programs/Drug and Alcohol Programs	193,639
District Attorney Programs	4,729,561
Aging Programs	—
Senior Citizens Programs	—
Road Projects	1,448,109
Law Enforcement	274,218
Other	9,779,827
Total Federal	**66,434,004**
Other Aid	
Other In-Lieu Taxes	17,504
Other Governmental Agencies	2,633,907
Total Other Aid	**2,651,411**
Charges for Current Services	
Assessments and Tax Collection Fees	1,119,527
Property Tax Administrative Fees	1,250,293
Auditing and Accounting Fees	367,518
Communication Services	338,227
Election Services	728,130
Legal Services	434,761
Planning and Engineering Services	4,140,897
Agricultural Services	37,518
Civil Process Services	59,628
Court Fees and Costs	830,328
Booking Fees	850,380
Estate Fees	45,470
Human Services	—
Law Enforcement Services	2,675,415
Recording Fees	1,985,766
Road and Street Services	610,904
Health Fees	6,103,898
Mental Health Services	5,251,732
California Children Services	7,575
Sanitation Services	—
Institutional Care and Services	116,924
Library Services	—
Park and Recreation Fees	1,356,822
Other:	
Personnel Services	3,349,847
Building Maintenance and Grounds	1,149,490
Administrative Services	1,060,555
Other	7,035,659
Total Charges for Current Services	**40,907,264**
Miscellaneous Revenue	
Other Sales	79,574
Tobacco Settlement	2,762,806
Welfare Repayments	—
Cancelled Warrants	—
Other	12,492,236
Total Miscellaneous Revenue	**15,334,616**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**330,088,664**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 330,088,664**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Santa Cruz

General	
Board of Supervisors	$ 1,813,624
Clerk of the Board	465,178
Administrative Officer	1,307,155
Other	—
Total Legislative and Administrative	**3,614,204**
Finance	
Auditor-Controller	2,520,526
Treasurer-Tax Collector	1,484,292
Assessor	3,143,258
Other	73,019
Total Finance	**7,221,095**
Counsel	
County Counsel	1,674,247
Other	—
Total Counsel	**1,674,247**
Total Personnel	**1,308,144**
Total Elections	**1,801,768**
Total Communications	**2,120,199**
Total Property Management	**59,967**
Plant Acquisition	
Jails	—
Courts	—
Other	4,657,553
Total Plant Acquisition	**4,657,553**
Total Promotion	**—**
Total Other General	**4,006,860**
Total General	**26,464,037**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	1,902,096
Fifty Percent Excess Revenue Calculation	637,916
Other Trial Court	434,611
County Clerk	163,410
Grand Jury (Including Audit)	40,134
District Attorney-Prosecution	9,116,254
District Attorney-Family Support	6,469,696
Public Defender	6,477,156
Court Appointed Counsel	—
Other	—
Total Judicial	**25,241,273**
Total Police Protection	**20,755,329**
Detention and Correction	
Adult Detention	20,069,242
Juvenile Detention	3,221,385
Probation	8,902,297
Total Detention and Correction	**32,192,924**
Total Fire Protection	**2,652,323**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	1,658,393
Building Inspector	4,341,223
Other	237,272
Total Protective Inspection	**6,236,888**
Other Protection	
Local Agency Formation Commission (LAFCO)	90,217
Recorder	1,141,740
Coroner	—
Emergency Services	594,986
Planning and Zoning	6,131,207
Pound	1,227,707
Other	985,501
Total Other Protection	**10,171,358**
Total Public Protection	**97,250,095**

Public Ways and Facilities	
Total Roads	18,167,330
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	170,317
Total Public Ways and Facilities	**18,337,647**
Health	
Total Public Health	22,586,233
Total Medical Care	17,057,227
Total Mental Health	37,908,603
Total Drug and Alcohol Abuse Services	6,428,473
Total Health	**83,980,536**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	51,428,472
Aid Programs - Cash (Grants)	27,239,827
Total Welfare	**78,668,299**
Social Services	
Administration and Programs	4,367,779
Other	—
Total Social Services	**4,367,779**
General Relief	
Aid to Indigents	591,152
Indigent Burial	28,662
Total General Relief	**619,814**
Total Care of Court Wards	**73,357**
Total Veteran Services	**273,215**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	763,004
Total Other Public Assistance	**763,004**
Total Public Assistance	**84,765,468**
Education	
Total School Administration	—
Total Library Services	3,821,125
Total Agricultural Education	150,136
Total Other Education	—
Total Education	**3,971,261**
Recreation and Cultural Services	
Total Recreation Facilities	5,588,920
Total Cultural Services	386,317
Total Veteran Memorial Building	48,600
Total Small Craft Harbors	—
Total Recreation and Cultural	**6,023,837**
Debt Service	
Total Retirement of Long-Term Debt	4,101,907
Total Interest on Long-Term Debt	3,562,661
Total Interest on Short-Term Notes and Warrants	628,041
Total Debt Service	**8,292,609**
Total General County Expenditures Before Transfers	**329,085,490**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	32,896
Total General County Expenditures and Transfers Out	**$ 329,118,386**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 264,745,734	$ 72,968,263	$ 191,777,471

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Cruz

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Special Assessment Bonds							
1915 Act - (Bostwick) Str-Impr\Paj.	1963	1983	2004	$ 3,489,714	$ 235,000	$ 235,000	$ —
Total Special Assessment Bonds				**3,489,714**	**235,000**	**235,000**	**—**
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	216,140
Compensated Absences	—	—	—	—	—	—	17,104,758
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**17,320,898**
County Total Bonds and Other Long-Term Debt				**$ 3,489,714**	**$ 235,000**	**$ 235,000**	**$ 17,320,898**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 112,275,525**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	**—**
Total Other Operating Revenues	—
Total Operating Revenue	**—**
Total Operating Expenses	—
Net Operating Income (Loss)	**—**
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	**—**
Net Income Before Extraordinary Items	**—**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**—**
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	**—**
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	**—**
Purchased Transportation	—
Other Expenses	—
Total Expenses	**—**
Net Transit Income (Loss)	**—**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Cruz

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	$	—
Current Year Capital Outlay (Enterprise Activity)	$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	$	—
Current Year Capital Outlay (Enterprise Activity)	$	—

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	$	—
Current Year Capital Outlay	$	—

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for Aid from Other Governmental Agencies - State, Motor Vehicle In-Lieu Tax, reflect a negative balance of ($138,637) due to an accrual reversal. The actual current year revenues are $1,211,363.
   Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Shasta

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 17,529,444
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	10,376,032
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	30,754
Total Property Taxes	**27,936,230**
Other Taxes	
Sales and Use Taxes	2,605,213
Transportation Tax (Non-Transit)	2,232,677
Property Transfer	1,212,174
Transient Lodging	520,990
Timber Yield	262,259
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**6,833,313**
Total Taxes	**34,769,543**
Special Benefit Assessments	
Operations	11,789
Capital Outlay	88,471
Total Special Benefit Assessments	**100,260**
Licenses, Permits and Franchises	
Animal Licenses	41,876
Business Licenses	633,757
Construction Permits	2,501,996
Road Privileges and Permits	19,148
Zoning Permits	97,134
Franchises	674,959
Other	184,539
Total Licenses Permits and Franchises	**4,153,409**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	866,254
Other Court Fines	211,934
Forfeitures and Penalties	1,481,617
Penalties and Cost on Delinquent Taxes	2,345,441
Total Fines, Forfeitures and Penalties	**4,905,246**
Revenue from Use of Money and Property	
Interest	2,054,219
Rents and Concessions	412,126
Royalties	—
Total Revenue from the Use of Money and Property	**2,466,345**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	4,809,920
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	10,440,468
Public Assistance Administration	15,220,130
Public Assistance Programs	19,693,392
Realignment for Social Services	8,217,054
Health:	
Aid for Mental Health	2,492,098
Realignment for Mental Health	5,133,827
Medically Indigent Adults	948,775
Alcohol and Drug Abuse	2,087,954
Other Aid for Health	2,609,210
Realignment for Health Services	2,918,187
Homeowners' Property Tax Relief	362,998
Open Space Tax Relief	234,528
SB90 Mandated Costs	2,433,730
Public Safety Fund	13,284,472
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	200,419
Office of Criminal Justice and Planning Programs	1,654,314
Library	78,484
District Attorney Programs	—
Law Enforcement	1,160,264
Other	11,246,799
Total State	**105,227,023**
Federal	
Public Assistance Administration	13,191,951
Public Assistance Programs	24,190,589
Health Administration	92,517
Workforce Investment Act (WIA)	—
Community Development Block Grant	274,199
Health Grants	8,559,089
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	40,217
DEA Programs/Drug and Alcohol Programs	427,462
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	125,858
Road Projects	3,282,677
Law Enforcement	—
Other	3,626,888
Total Federal	**53,811,447**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	3,003,920
Total Other Aid	**3,003,920**
Charges for Current Services	
Assessments and Tax Collection Fees	1,381,866
Property Tax Administrative Fees	—
Auditing and Accounting Fees	9,276
Communication Services	—
Election Services	34,854
Legal Services	99,105
Planning and Engineering Services	470,968
Agricultural Services	181,522
Civil Process Services	160,810
Court Fees and Costs	1,133,412
Booking Fees	512,098
Estate Fees	168,323
Human Services	66,601
Law Enforcement Services	2,224,162
Recording Fees	1,682,705
Road and Street Services	456,846
Health Fees	1,136,695
Mental Health Services	666,246
California Children Services	1,610
Sanitation Services	199,863
Institutional Care and Services	1,189,529
Library Services	35,597
Park and Recreation Fees	—
Other:	
Personnel Services	12,566
Building Maintenance and Grounds	—
Administrative Services	1,235,427
Other	4,739,757
Total Charges for Current Services	**17,799,838**
Miscellaneous Revenue	
Other Sales	247,046
Tobacco Settlement	1,764,637
Welfare Repayments	—
Cancelled Warrants	4,180
Other	1,011,881
Total Miscellaneous Revenue	**3,027,744**
Other Financing Sources	
Sale of Fixed Assets	129,406
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**129,406**
Total General County Revenues Before Transfers	**229,394,181**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	281,271
Total General County Revenues and Transfers In	**$ 229,675,452**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Shasta

General	
Board of Supervisors	$ 457,763
Clerk of the Board	256,969
Administrative Officer	59,218
Other	—
Total Legislative and Administrative	**773,950**
Finance	
Auditor-Controller	698,806
Treasurer-Tax Collector	1,209,152
Assessor	3,250,361
Other	42,786
Total Finance	**5,201,105**
Counsel	
County Counsel	19,333
Other	—
Total Counsel	**19,333**
Total Personnel	**28,920**
Total Elections	**1,043,212**
Total Communications	**—**
Total Property Management	**—**
Plant Acquisition	
Jails	—
Courts	—
Other	14,320,737
Total Plant Acquisition	**14,320,737**
Total Promotion	**762,262**
Total Other General	**1,898,905**
Total General	**24,048,424**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	1,044,700
Fifty Percent Excess Revenue Calculation	536,023
Other Trial Court	908,461
County Clerk	215,062
Grand Jury (Including Audit)	84,797
District Attorney-Prosecution	5,022,024
District Attorney-Family Support	8,025,496
Public Defender	4,215,109
Court Appointed Counsel	—
Other	873,080
Total Judicial	**20,924,752**
Total Police Protection	**16,979,868**
Detention and Correction	
Adult Detention	11,885,848
Juvenile Detention	3,807,423
Probation	4,377,715
Total Detention and Correction	**20,070,986**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	1,077,414
Building Inspector	1,637,284
Other	—
Total Protective Inspection	**2,714,698**
Other Protection	
Local Agency Formation Commission (LAFCO)	45,000
Recorder	1,232,940
Coroner	863,409
Emergency Services	1,707,342
Planning and Zoning	997,391
Pound	640,903
Other	332,173
Total Other Protection	**5,819,158**
Total Public Protection	**66,509,462**

Public Ways and Facilities	
Total Roads	15,631,982
Total Transportation Terminals	1,000
Total Transportation Systems	111,163
Total Parking Facilities	—
Total Public Ways and Facilities	**15,744,145**
Health	
Total Public Health	12,742,115
Total Medical Care	6,439,324
Total Mental Health	19,226,663
Total Drug and Alcohol Abuse Services	3,777,024
Total Health	**42,185,126**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	32,140,362
Aid Programs - Cash (Grants)	38,149,778
Total Welfare	**70,290,140**
Social Services	
Administration and Programs	—
Other	—
Total Social Services	**—**
General Relief	
Aid to Indigents	811,226
Indigent Burial	—
Total General Relief	**811,226**
Total Care of Court Wards	**—**
Total Veteran Services	**195,289**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	5,914,475
Total Other Public Assistance	**5,914,475**
Total Public Assistance	**77,211,130**
Education	
Total School Administration	—
Total Library Services	1,059,815
Total Agricultural Education	184,005
Total Other Education	—
Total Education	**1,243,820**
Recreation and Cultural Services	
Total Recreation Facilities	31,794
Total Cultural Services	—
Total Veteran Memorial Building	66,542
Total Small Craft Harbors	—
Total Recreation and Cultural	**98,336**
Debt Service	
Total Retirement of Long-Term Debt	887,650
Total Interest on Long-Term Debt	2,826,350
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**3,714,000**
Total General County Expenditures Before Transfers	**230,754,443**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	2,104,272
Total General County Expenditures and Transfers Out	**$ 232,858,715**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 90,917,715	$ 63,017,864	$ 27,899,851

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Shasta

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Special Assessment Bonds							
1915 Act - Water Service Imprvs.	1990	1990	2020	$ 1,290,000	$ 861,000	$ 143,000	$ 718,000
Total Special Assessment Bonds				**1,290,000**	**861,000**	**143,000**	**718,000**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	8,771,154
Computer Acquisition	—	—	—	—	—	—	—
FRM Airport Note	—	—	—	—	—	—	59,496
Phone System - CSS Office	—	—	—	—	—	—	108,795
Postclosure Landfill Liability	—	—	—	—	—	—	12,221,279
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**21,160,724**
County Total Bonds and Other Long-Term Debt				**$ 1,290,000**	**$ 861,000**	**$ 143,000**	**$ 21,878,724**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 105,133,243**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	**—**
Total Other Operating Revenues	—
Total Operating Revenue	**—**
Total Operating Expenses	—
Net Operating Income (Loss)	**—**
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	**—**
Net Income Before Extraordinary Items	**—**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**—**
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	**—**
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 28,840
Local Cash Grants	330,762
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	122,606
Total Revenues	**482,208**
Purchased Transportation	—
Other Expenses	482,208
Total Expenses	**482,208**
Net Transit Income (Loss)	**—**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Shasta

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	65,793
Total Operating Expenses		65,238
Net Operating Income (Loss)		**555**
Total Non-Operating Revenue		738,150
Total Non-Operating Expenses		3,139
Income (Loss) Before Operating Transfers		**735,566**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**735,566**
Current Year Capital Outlay (Enterprise Activity)	**$**	**758,314**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	3,191,341
Total Operating Expenses		2,056,082
Net Operating Income (Loss)		**1,135,259**
Total Non-Operating Revenues		243,362
Total Non-Operating Expenses		197,337
Income (Loss) Before Operating Transfers		**1,181,284**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**1,181,284**
Current Year Capital Outlay (Enterprise Activity)	**$**	**82,590**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Sierra

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 2,451,018
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	262,624
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	6,635
Total Property Taxes	**2,720,277**
Other Taxes	
Sales and Use Taxes	127,172
Transportation Tax (Non-Transit)	—
Property Transfer	37,164
Transient Lodging	249,287
Timber Yield	69,120
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**482,743**
Total Taxes	**3,203,020**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	1,455
Business Licenses	—
Construction Permits	83,548
Road Privileges and Permits	—
Zoning Permits	7,614
Franchises	30,916
Other	520
Total Licenses Permits and Franchises	**124,053**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	—
Other Court Fines	79,686
Forfeitures and Penalties	53,570
Penalties and Cost on Delinquent Taxes	102,204
Total Fines, Forfeitures and Penalties	**235,460**
Revenue from Use of Money and Property	
Interest	149,676
Rents and Concessions	16,080
Royalties	—
Total Revenue from the Use of Money and Property	**165,756**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	863,233
Motor Vehicle In-Lieu Tax	23,775
Realignment from the Vehicle License Fee Fund	285,755
Public Assistance Administration	548,962
Public Assistance Programs	383,325
Realignment for Social Services	460,551
Health:	
Aid for Mental Health	82,043
Realignment for Mental Health	257,025
Medically Indigent Adults	—
Alcohol and Drug Abuse	264,724
Other Aid for Health	157,175
Realignment for Health Services	138,557
Homeowners' Property Tax Relief	36,078
Open Space Tax Relief	52,845
SB90 Mandated Costs	83
Public Safety Fund	121,648
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	211,751
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Law Enforcement	500,000
Other	1,141,345
Total State	**5,528,875**
Federal	
Public Assistance Administration	491,717
Public Assistance Programs	202,508
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	98,958
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	85,795
DEA Programs/Drug and Alcohol Programs	415,981
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	—
Other	1,085,468
Total Federal	**2,380,427**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	—
Total Other Aid	**—**
Charges for Current Services	
Assessments and Tax Collection Fees	24,781
Property Tax Administrative Fees	63,533
Auditing and Accounting Fees	13,992
Communication Services	—
Election Services	3,108
Legal Services	43,918
Planning and Engineering Services	8,742
Agricultural Services	—
Civil Process Services	1,349
Court Fees and Costs	—
Booking Fees	—
Estate Fees	—
Human Services	—
Law Enforcement Services	57,868
Recording Fees	29,748
Road and Street Services	395,456
Health Fees	15,266
Mental Health Services	76,104
California Children Services	—
Sanitation Services	—
Institutional Care and Services	—
Library Services	3,662
Park and Recreation Fees	—
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	131,638
Total Charges for Current Services	**869,165**
Miscellaneous Revenue	
Other Sales	7,115
Tobacco Settlement	36,673
Welfare Repayments	—
Cancelled Warrants	—
Other	125,875
Total Miscellaneous Revenue	**169,663**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**12,676,419**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 12,676,419**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Sierra

General	
Board of Supervisors	$ 227,348
Clerk of the Board	110,198
Administrative Officer	—
Other	—
Total Legislative and Administrative	**337,546**
Finance	
Auditor-Controller	289,782
Treasurer-Tax Collector	257,811
Assessor	436,877
Other	38,769
Total Finance	**1,023,239**
Counsel	
County Counsel	236,811
Other	—
Total Counsel	**236,811**
Total Personnel	**—**
Total Elections	**15,176**
Total Communications	**168,084**
Total Property Management	**162,018**
Plant Acquisition	
Jails	—
Courts	—
Other	—
Total Plant Acquisition	**—**
Total Promotion	**38,952**
Total Other General	**112,870**
Total General	**2,094,696**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	42,622
Fifty Percent Excess Revenue Calculation	18,206
Other Trial Court	20,899
County Clerk	—
Grand Jury (Including Audit)	28,747
District Attorney-Prosecution	195,141
District Attorney-Family Support	—
Public Defender	83,832
Court Appointed Counsel	2,988
Other	3,492
Total Judicial	**395,927**
Total Police Protection	**1,911,210**
Detention and Correction	
Adult Detention	126,436
Juvenile Detention	23,665
Probation	329,748
Total Detention and Correction	**479,849**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	13,740
Building Inspector	153,485
Other	—
Total Protective Inspection	**167,225**
Other Protection	
Local Agency Formation Commission (LAFCO)	887
Recorder	110,198
Coroner	—
Emergency Services	158,481
Planning and Zoning	188,635
Pound	3,808
Other	18,608
Total Other Protection	**480,617**
Total Public Protection	**3,434,828**

Public Ways and Facilities	
Total Roads	2,491,598
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**2,491,598**
Health	
Total Public Health	827,668
Total Medical Care	—
Total Mental Health	813,037
Total Drug and Alcohol Abuse Services	569,061
Total Health	**2,209,766**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	915,170
Aid Programs - Cash (Grants)	929,422
Total Welfare	**1,844,592**
Social Services	
Administration and Programs	392,215
Other	192,808
Total Social Services	**585,023**
General Relief	
Aid to Indigents	—
Indigent Burial	—
Total General Relief	**—**
Total Care of Court Wards	**—**
Total Veteran Services	**—**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	64,755
Total Other Public Assistance	**64,755**
Total Public Assistance	**2,494,370**
Education	
Total School Administration	—
Total Library Services	23,018
Total Agricultural Education	12,441
Total Other Education	—
Total Education	**35,459**
Recreation and Cultural Services	
Total Recreation Facilities	143,814
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**143,814**
Debt Service	
Total Retirement of Long-Term Debt	—
Total Interest on Long-Term Debt	—
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**—**
Total General County Expenditures Before Transfers	**12,904,531**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 12,904,531**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 4,859,023	$ 3,337,529	$ 1,521,494

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sierra

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Closure/Postclosure	—	—	—	—	—	—	$ 791,942
Compensated Absences	—	—	—	—	—	—	447,958
Leases	—	—	—	—	—	—	589,292
Total Other Long-Term Debt Schedule				—	—	—	**1,829,192**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 1,829,192**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ —**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 8,369
Local Cash Grants	32,167
State Cash Grants	—
Federal Cash Grants	28,256
Other Revenues	—
Total Revenues	**68,792**
Purchased Transportation	67,591
Other Expenses	1,201
Total Expenses	**68,792**
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sierra

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		289,000
Total Non-Operating Expenses		326,190
Income (Loss) Before Operating Transfers		**(37,190)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(37,190)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	567,284
Total Operating Expenses		540,685
Net Operating Income (Loss)		**26,599**
Total Non-Operating Revenues		17,395
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**43,994**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**43,994**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Other Long-Term Debt principal and interest operating expenditures are allocated over various operating expenditure categories by department in lieu of being reported in the debt service principal and interest operating expenditure categories. The county reported in this manner in order to determine the true departmental cost for budgetary purposes. The amounts reported in each operating expenditure category by department are indeterminable.

   The details of debt service expenditures allocated by department in lieu of being reported on the debt service expenditure lines are as follows: Other Long-Term Debt: Total Principal, $243,031; and Total Interest, $29,317.
   Reference: Table 6, Statement of County Expenditures.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Siskiyou

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 6,920,834
Less Than County Wide Funds - Secured and Unsecured	127,655
Property Tax In-Lieu of Vehicle License Fees	3,377,645
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	837,181
Total Property Taxes	**11,263,315**
Other Taxes	
Sales and Use Taxes	721,233
Transportation Tax (Non-Transit)	179,352
Property Transfer	302,161
Transient Lodging	435,620
Timber Yield	418,543
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	88
Total Other Taxes	**2,056,997**
Total Taxes	**13,320,312**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	62,311
Business Licenses	160,803
Construction Permits	674,062
Road Privileges and Permits	—
Zoning Permits	14,697
Franchises	284,002
Other	215,793
Total Licenses Permits and Franchises	**1,411,668**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	824,894
Other Court Fines	1,967,248
Forfeitures and Penalties	4,088
Penalties and Cost on Delinquent Taxes	122,256
Total Fines, Forfeitures and Penalties	**2,918,486**
Revenue from Use of Money and Property	
Interest	529,965
Rents and Concessions	418,949
Royalties	—
Total Revenue from the Use of Money and Property	**948,914**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	3,018,573
Motor Vehicle In-Lieu Tax	1,154,027
Realignment from the Vehicle License Fee Fund	2,091,927
Public Assistance Administration	4,941,509
Public Assistance Programs	2,686,379
Realignment for Social Services	2,928,706
Health:	
Aid for Mental Health	7,890,957
Realignment for Mental Health	1,051,053
Medically Indigent Adults	—
Alcohol and Drug Abuse	169,474
Other Aid for Health	1,107,635
Realignment for Health Services	742,956
Homeowners' Property Tax Relief	167,268
Open Space Tax Relief	769,166
SB90 Mandated Costs	—
Public Safety Fund	2,106,402
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	1,249,288
Office of Criminal Justice and Planning Programs	52,194
Library	24,989
District Attorney Programs	141,887
Law Enforcement	702,683
Other	4,748,273
Total State	**37,745,346**
Federal	
Public Assistance Administration	6,024,165
Public Assistance Programs	6,488,004
Health Administration	215,815
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	22,408
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	398,765
DEA Programs/Drug and Alcohol Programs	829,498
District Attorney Programs	27,387
Aging Programs	—
Senior Citizens Programs	—
Road Projects	337,179
Law Enforcement	175,791
Other	8,670,802
Total Federal	**23,189,814**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	154,022
Total Other Aid	**154,022**
Charges for Current Services	
Assessments and Tax Collection Fees	130,915
Property Tax Administrative Fees	210,217
Auditing and Accounting Fees	—
Communication Services	9,875
Election Services	33,224
Legal Services	47,154
Planning and Engineering Services	148,400
Agricultural Services	173,688
Civil Process Services	36,410
Court Fees and Costs	422,227
Booking Fees	112,874
Estate Fees	21,834
Human Services	12,433
Law Enforcement Services	705,546
Recording Fees	422,171
Road and Street Services	410,972
Health Fees	174,621
Mental Health Services	68,277
California Children Services	504
Sanitation Services	—
Institutional Care and Services	49,307
Library Services	18,088
Park and Recreation Fees	—
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	176,264
Other	1,370,111
Total Charges for Current Services	**4,755,112**
Miscellaneous Revenue	
Other Sales	110,980
Tobacco Settlement	473,609
Welfare Repayments	119,734
Cancelled Warrants	—
Other	266,613
Total Miscellaneous Revenue	**970,936**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**85,414,610**
Transfers In	
Total Transfers In from Enterprises	198,671
Operating Transfers Between Funds Other Than Governmental and Enterprise	7,676
Total General County Revenues and Transfers In	**$ 85,620,957**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Siskiyou

General	
Board of Supervisors	$ 422,519
Clerk of the Board	—
Administrative Officer	575,691
Other	13,029
Total Legislative and Administrative	**1,011,239**
Finance	
Auditor-Controller	1,424,990
Treasurer-Tax Collector	721,134
Assessor	1,288,596
Other	—
Total Finance	**3,434,720**
Counsel	
County Counsel	808,596
Other	—
Total Counsel	**808,596**
Total Personnel	**—**
Total Elections	**247,727**
Total Communications	**—**
Total Property Management	**583,066**
Plant Acquisition	
Jails	—
Courts	—
Other	4,538,929
Total Plant Acquisition	**4,538,929**
Total Promotion	**136,080**
Total Other General	**2,103,695**
Total General	**12,864,052**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	615,581
Fifty Percent Excess Revenue Calculation	162,683
Other Trial Court	323,035
County Clerk	218,015
Grand Jury (Including Audit)	17,791
District Attorney-Prosecution	2,063,127
District Attorney-Family Support	3,015,856
Public Defender	518,634
Court Appointed Counsel	299,487
Other	—
Total Judicial	**7,234,209**
Total Police Protection	**8,927,350**
Detention and Correction	
Adult Detention	4,035,347
Juvenile Detention	1,149,703
Probation	1,423,209
Total Detention and Correction	**6,608,259**
Total Fire Protection	**437,593**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	972,766
Building Inspector	447,581
Other	—
Total Protective Inspection	**1,420,347**
Other Protection	
Local Agency Formation Commission (LAFCO)	17,547
Recorder	291,559
Coroner	—
Emergency Services	235,835
Planning and Zoning	584,806
Pound	183,077
Other	1,240,446
Total Other Protection	**2,553,270**
Total Public Protection	**27,181,028**

Public Ways and Facilities	
Total Roads	8,552,653
Total Transportation Terminals	—
Total Transportation Systems	4,610
Total Parking Facilities	—
Total Public Ways and Facilities	**8,557,263**
Health	
Total Public Health	4,814,184
Total Medical Care	—
Total Mental Health	9,198,238
Total Drug and Alcohol Abuse Services	852,808
Total Health	**14,865,230**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	5,956,781
Aid Programs - Cash (Grants)	11,733,524
Total Welfare	**17,690,305**
Social Services	
Administration and Programs	1,284,524
Other	—
Total Social Services	**1,284,524**
General Relief	
Aid to Indigents	91,754
Indigent Burial	—
Total General Relief	**91,754**
Total Care of Court Wards	**100,012**
Total Veteran Services	**57,585**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	7,941
Total Other Public Assistance	**7,941**
Total Public Assistance	**19,232,121**
Education	
Total School Administration	—
Total Library Services	772,913
Total Agricultural Education	122,717
Total Other Education	—
Total Education	**895,630**
Recreation and Cultural Services	
Total Recreation Facilities	28,279
Total Cultural Services	91,727
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**120,006**
Debt Service	
Total Retirement of Long-Term Debt	56,155
Total Interest on Long-Term Debt	8,743
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**64,898**
Total General County Expenditures Before Transfers	**83,780,228**
Transfers Out	
Total Transfers Out to Enterprises	65,115
Operating Transfers Between Funds Other Than Governmental and Enterprise	523,584
Total General County Expenditures and Transfers Out	**$ 84,368,927**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 33,990,127	$ 8,350,808	$ 25,639,319

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Siskiyou

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Airport Construction 1	—	—	—	—	—	—	$ 4,576
Airport Construction 2	—	—	—	—	—	—	5,681
Dump Closure Liability	—	—	—	—	—	—	4,413,923
Solid Waste Facility Compliance	—	—	—	—	—	—	366,668
02/03 Compens. Absences (GLTD)	—	—	—	—	—	—	502,764
02/03 Compensated Absences	—	—	—	—	—	—	65,775
Black Butte Closure/Transfer Station	—	—	—	—	—	—	—
Loan from Rural Development (RDA)	—	—	—	—	—	—	203,100
Sheriff Ford Lease #1	—	—	—	—	—	—	61,171
Sheriff Ford Lease #2	—	—	—	—	—	—	69,883
Total Other Long-Term Debt Schedule				—	—	—	**5,693,541**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 5,693,541**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ —**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 154,737
Local Cash Grants	747,093
State Cash Grants	272,865
Federal Cash Grants	—
Other Revenues	163,292
Total Revenues	**1,337,987**
Purchased Transportation	1,470
Other Expenses	1,013,128
Total Expenses	**1,014,598**
Net Transit Income (Loss)	**323,389**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ 323,389**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Siskiyou

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	84,512
Total Operating Expenses		176,393
Net Operating Income (Loss)		**(91,881)**
Total Non-Operating Revenue		1,151,902
Total Non-Operating Expenses		1,235
Income (Loss) Before Operating Transfers		**1,058,786**
Transfers In from the County		—
Transfers Out to the County		34,315
Net Transfers In (Out)		**(34,315)**
Net Income (Loss)	**$**	**1,024,471**
Current Year Capital Outlay (Enterprise Activity)	**$**	**1,186,190**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	2,245,178
Total Operating Expenses		2,279,997
Net Operating Income (Loss)		**(34,819)**
Total Non-Operating Revenues		272,334
Total Non-Operating Expenses		81,499
Income (Loss) Before Operating Transfers		**156,016**
Transfers In from the County		65,115
Transfers Out to the County		164,356
Net Transfers In (Out)		**(99,241)**
Net Income (Loss)	**$**	**56,775**
Current Year Capital Outlay (Enterprise Activity)	**$**	**30,926**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include $838,809 in vehicle license fee (VLF) gap loan proceeds from the sale of the county's VLF receivables.
   Reference: Table 6, Statement of County Revenues.

2. Informational Note: The Other Long-Term Debt, Black Butte Closure/Transfer Station, was removed from the report because the Black Butte landfill was closed.
   Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Solano

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 59,019,163
Less Than County Wide Funds - Secured and Unsecured	5,917,360
Property Tax In-Lieu of Vehicle License Fees	28,284,639
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	56,412
Total Property Taxes	**93,277,574**
Other Taxes	
Sales and Use Taxes	2,410,695
Transportation Tax (Non-Transit)	591,000
Property Transfer	4,946,514
Transient Lodging	—
Timber Yield	—
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	4,197,101
Total Other Taxes	**12,145,310**
Total Taxes	**105,422,884**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	315,225
Business Licenses	1,043,984
Construction Permits	15,589,552
Road Privileges and Permits	117,111
Zoning Permits	127,207
Franchises	836,379
Other	1,727,758
Total Licenses Permits and Franchises	**19,757,216**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	4,992,598
Other Court Fines	2,031,736
Forfeitures and Penalties	2,056,840
Penalties and Cost on Delinquent Taxes	3,836,841
Total Fines, Forfeitures and Penalties	**12,918,015**
Revenue from Use of Money and Property	
Interest	6,477,481
Rents and Concessions	490,433
Royalties	37,092
Total Revenue from the Use of Money and Property	**7,005,006**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	6,355,531
Motor Vehicle In-Lieu Tax	8,495,492
Realignment from the Vehicle License Fee Fund	12,585,955
Public Assistance Administration	11,070,471
Public Assistance Programs	26,241,219
Realignment for Social Services	14,535,987
Health:	
Aid for Mental Health	8,418,914
Realignment for Mental Health	12,373,530
Medically Indigent Adults	—
Alcohol and Drug Abuse	2,658,312
Other Aid for Health	24,725,362
Realignment for Health Services	4,223,356
Homeowners' Property Tax Relief	1,192,031
Open Space Tax Relief	724,625
SB90 Mandated Costs	287,092
Public Safety Fund	29,052,403
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	337,389
Office of Criminal Justice and Planning Programs	—
Library	558,707
District Attorney Programs	1,335,654
Law Enforcement	1,484,247
Other	13,430,165
Total State	**180,086,442**
Federal	
Public Assistance Administration	28,645,989
Public Assistance Programs	64,567,493
Health Administration	434,446
Workforce Investment Act (WIA)	4,885,287
Community Development Block Grant	—
Health Grants	2,787,097
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	—
Other	—
Total Federal	**101,320,312**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	25,391,759
Total Other Aid	**25,391,759**
Charges for Current Services	
Assessments and Tax Collection Fees	4,125,787
Property Tax Administrative Fees	—
Auditing and Accounting Fees	1,256,091
Communication Services	—
Election Services	411,143
Legal Services	1,442,299
Planning and Engineering Services	1,566,225
Agricultural Services	92,816
Civil Process Services	260,242
Court Fees and Costs	1,990,637
Booking Fees	—
Estate Fees	62,532
Human Services	128,021
Law Enforcement Services	4,181,987
Recording Fees	4,550,878
Road and Street Services	1,465,051
Health Fees	5,514,405
Mental Health Services	9,136,666
California Children Services	4,938,733
Sanitation Services	—
Institutional Care and Services	390,350
Library Services	3,158,668
Park and Recreation Fees	357,372
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	3,585,751
Other	18,636,252
Total Charges for Current Services	**67,251,906**
Miscellaneous Revenue	
Other Sales	137,011
Tobacco Settlement	—
Welfare Repayments	—
Cancelled Warrants	—
Other	2,322,394
Total Miscellaneous Revenue	**2,459,405**
Other Financing Sources	
Sale of Fixed Assets	193,409
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	56,736
Total Other Financing Sources	**250,145**
Total General County Revenues Before Transfers	**521,863,090**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 521,863,090**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Solano

General	
Board of Supervisors	$ 1,166,693
Clerk of the Board	—
Administrative Officer	2,690,570
Other	1,793,902
Total Legislative and Administrative	**5,651,165**
Finance	
Auditor-Controller	3,073,250
Treasurer-Tax Collector	1,990,507
Assessor	4,321,870
Other	—
Total Finance	**9,385,627**
Counsel	
County Counsel	2,383,583
Other	—
Total Counsel	**2,383,583**
Total Personnel	**1,394,602**
Total Elections	**3,763,465**
Total Communications	**—**
Total Property Management	**209,218**
Plant Acquisition	
Jails	—
Courts	26,107
Other	25,297,096
Total Plant Acquisition	**25,323,203**
Total Promotion	**232,952**
Total Other General	**14,160,036**
Total General	**62,503,851**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	8,951,419
Fifty Percent Excess Revenue Calculation	1,747,821
Other Trial Court	3,997,700
County Clerk	—
Grand Jury (Including Audit)	183,219
District Attorney-Prosecution	13,908,331
District Attorney-Family Support	11,842,206
Public Defender	9,279,664
Court Appointed Counsel	—
Other	2,783,864
Total Judicial	**52,694,224**
Total Police Protection	**47,758,693**
Detention and Correction	
Adult Detention	6,332,348
Juvenile Detention	9,969,301
Probation	17,675,540
Total Detention and Correction	**33,977,189**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	2,383,397
Building Inspector	1,177,016
Other	—
Total Protective Inspection	**3,560,413**
Other Protection	
Local Agency Formation Commission (LAFCO)	326,305
Recorder	2,164,219
Coroner	1,071,913
Emergency Services	2,008,661
Planning and Zoning	8,045,799
Pound	1,832,668
Other	14,087
Total Other Protection	**15,463,652**
Total Public Protection	**153,454,171**

Public Ways and Facilities	
Total Roads	11,629,584
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**11,629,584**
Health	
Total Public Health	33,833,322
Total Medical Care	21,009,247
Total Mental Health	38,524,705
Total Drug and Alcohol Abuse Services	5,183,775
Total Health	**98,551,049**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	61,019,486
Aid Programs - Cash (Grants)	60,655,381
Total Welfare	**121,674,867**
Social Services	
Administration and Programs	8,540,413
Other	6,362,119
Total Social Services	**14,902,532**
General Relief	
Aid to Indigents	9,025,801
Indigent Burial	5,292
Total General Relief	**9,031,093**
Total Care of Court Wards	**37,047**
Total Veteran Services	**472,184**
Other Public Assistance	
Workforce Investment Act (WIA)	3,618,365
Other	—
Total Other Public Assistance	**3,618,365**
Total Public Assistance	**149,736,088**
Education	
Total School Administration	—
Total Library Services	14,984,819
Total Agricultural Education	252,912
Total Other Education	—
Total Education	**15,237,731**
Recreation and Cultural Services	
Total Recreation Facilities	1,044,001
Total Cultural Services	—
Total Veteran Memorial Building	23,794
Total Small Craft Harbors	—
Total Recreation and Cultural	**1,067,795**
Debt Service	
Total Retirement of Long-Term Debt	7,237,765
Total Interest on Long-Term Debt	9,612,305
Total Interest on Short-Term Notes and Warrants	74,007
Total Debt Service	**16,924,077**
Total General County Expenditures Before Transfers	**509,104,346**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	6,462,310
Total General County Expenditures and Transfers Out	**$ 515,566,656**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 392,282,900	$ 97,375,238	$ 294,907,662

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Solano

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Unfunded Actuarial Accrued Liab	2004	2004	2023	$ 96,665,000	$ 96,665,000	$ —	$ 96,665,000
Total Pension Obligation Bonds				**96,665,000**	**96,665,000**	**—**	**96,665,000**
State Construction Loans							
Nut Tree Airport Hangars	2002	—	—	1,300,000	—	92,000	242,517
CA Energy Commission	2001	—	—	1,027,088	—	361,184	563,195
Total State Construction Loans				**2,327,088**	**—**	**453,184**	**805,712**
Other Long-Term Debt Schedule							
2001 Refunding - COP	—	—	—	—	—	—	5,170,000
Ameritech/SBC Capital Srvces	—	—	—	—	—	—	141,444
Compensated Absences	—	—	—	—	—	—	21,408,415
MIOCR Housing Facility	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**26,719,859**
County Total Bonds and Other Long-Term Debt				**$ 98,992,088**	**$ 96,665,000**	**$ 453,184**	**$ 124,190,571**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 257,953,392**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Solano

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	946,152
Total Operating Expenses		1,126,289
Net Operating Income (Loss)		**(180,137)**
Total Non-Operating Revenue		1,734,483
Total Non-Operating Expenses		1,126,508
Income (Loss) Before Operating Transfers		**427,838**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**427,838**
Current Year Capital Outlay (Enterprise Activity)	**$**	**1,253,667**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:		**Fouts Springs YF**
Total Operating Revenue	$	2,563,620
Total Operating Expense		3,891,202
Net Operating Income (Loss)		**(1,327,582)**
Total Non-Operating Revenue		649,118
Total Non-Operating Expenses		153,496
Income (Loss) Before Operating Transfers		**(831,960)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(831,960)**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include $8,450,619 in vehicle license fee (VLF) gap loan proceeds from the sale of the county's VLF receivables.
   Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Sonoma

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 107,699,997
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	32,502,963
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	154,604
Total Property Taxes	**140,357,564**
Other Taxes	
Sales and Use Taxes	13,485,057
Transportation Tax (Non-Transit)	628,787
Property Transfer	7,312,223
Transient Lodging	5,550,499
Timber Yield	56,030
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	1,173
Total Other Taxes	**27,033,769**
Total Taxes	**167,391,333**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	559,991
Business Licenses	1,708,216
Construction Permits	10,207,108
Road Privileges and Permits	41,728
Zoning Permits	—
Franchises	2,220,092
Other	1,517,372
Total Licenses Permits and Franchises	**16,254,507**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	260,402
Other Court Fines	4,751,020
Forfeitures and Penalties	2,615,377
Penalties and Cost on Delinquent Taxes	3,300,000
Total Fines, Forfeitures and Penalties	**10,926,799**
Revenue from Use of Money and Property	
Interest	12,706,118
Rents and Concessions	816,920
Royalties	—
Total Revenue from the Use of Money and Property	**13,523,038**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	9,422,999
Motor Vehicle In-Lieu Tax	10,379,349
Realignment from the Vehicle License Fee Fund	24,080,067
Public Assistance Administration	45,722,305
Public Assistance Programs	27,143,566
Realignment for Social Services	15,988,483
Health:	
Aid for Mental Health	6,524,439
Realignment for Mental Health	9,615,708
Medically Indigent Adults	—
Alcohol and Drug Abuse	—
Other Aid for Health	16,344,109
Realignment for Health Services	6,550,128
Homeowners' Property Tax Relief	1,388,518
Open Space Tax Relief	458,309
SB90 Mandated Costs	—
Public Safety Fund	37,015,923
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	1,796,609
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Law Enforcement	—
Other	34,441,659
Total State	**246,872,171**
Federal	
Public Assistance Administration	21,423,157
Public Assistance Programs	6,812,647
Health Administration	5,943
Workforce Investment Act (WIA)	2,500,972
Community Development Block Grant	—
Health Grants	—
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	95,351
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	9,997,372
Aging Programs	1,489,391
Senior Citizens Programs	—
Road Projects	3,707,367
Law Enforcement	139,319
Other	7,180,087
Total Federal	**53,351,606**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	14,489,529
Total Other Aid	**14,489,529**
Charges for Current Services	
Assessments and Tax Collection Fees	6,453,344
Property Tax Administrative Fees	1,813,182
Auditing and Accounting Fees	2,629,245
Communication Services	596,088
Election Services	1,223,569
Legal Services	1,406,052
Planning and Engineering Services	3,952,249
Agricultural Services	384,097
Civil Process Services	229,623
Court Fees and Costs	938,276
Booking Fees	1,495,757
Estate Fees	211,496
Human Services	199,340
Law Enforcement Services	655,146
Recording Fees	4,568,374
Road and Street Services	2,831,581
Health Fees	3,010,267
Mental Health Services	2,045,537
California Children Services	—
Sanitation Services	—
Institutional Care and Services	10,093,254
Library Services	9,830
Park and Recreation Fees	1,534,371
Other:	
Personnel Services	142
Building Maintenance and Grounds	—
Administrative Services	—
Other	9,817,456
Total Charges for Current Services	**56,098,276**
Miscellaneous Revenue	
Other Sales	2,730,456
Tobacco Settlement	—
Welfare Repayments	1,849
Cancelled Warrants	—
Other	30,230,864
Total Miscellaneous Revenue	**32,963,169**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**611,870,428**
Transfers In	
Total Transfers In from Enterprises	2,573
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 611,873,001**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Sonoma

General	
Board of Supervisors	$ 2,040,577
Clerk of the Board	—
Administrative Officer	2,043,738
Other	892,233
Total Legislative and Administrative	**4,976,548**
Finance	
Auditor-Controller	9,903,650
Treasurer-Tax Collector	4,096,194
Assessor	7,909,211
Other	1,077,098
Total Finance	**22,986,153**
Counsel	
County Counsel	4,071,378
Other	—
Total Counsel	**4,071,378**
Total Personnel	**4,073,947**
Total Elections	**3,190,293**
Total Communications	**2,208,582**
Total Property Management	**14,028,850**
Plant Acquisition	
Jails	29,684,237
Courts	235,096
Other	6,403,655
Total Plant Acquisition	**36,322,988**
Total Promotion	**3,201,590**
Total Other General	**16,198,303**
Total General	**111,258,632**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	8,479,465
Fifty Percent Excess Revenue Calculation	1,058,711
Other Trial Court	6,404,103
County Clerk	426,727
Grand Jury (Including Audit)	79,864
District Attorney-Prosecution	14,768,129
District Attorney-Family Support	15,418,417
Public Defender	6,784,907
Court Appointed Counsel	—
Other	—
Total Judicial	**53,420,323**
Total Police Protection	**49,278,344**
Detention and Correction	
Adult Detention	47,979,581
Juvenile Detention	20,719,403
Probation	12,009,714
Total Detention and Correction	**80,708,698**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	2,790,862
Building Inspector	—
Other	659,001
Total Protective Inspection	**3,449,863**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	1,855,107
Coroner	1,919,533
Emergency Services	2,241,190
Planning and Zoning	17,942,102
Pound	2,671,785
Other	157,204
Total Other Protection	**26,786,921**
Total Public Protection	**213,644,149**

Public Ways and Facilities	
Total Roads	40,386,295
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**40,386,295**
Health	
Total Public Health	52,889,826
Total Medical Care	—
Total Mental Health	39,436,489
Total Drug and Alcohol Abuse Services	15,476,813
Total Health	**107,803,128**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	61,483,710
Aid Programs - Cash (Grants)	31,792,763
Total Welfare	**93,276,473**
Social Services	
Administration and Programs	19,125,277
Other	—
Total Social Services	**19,125,277**
General Relief	
Aid to Indigents	702,234
Indigent Burial	—
Total General Relief	**702,234**
Total Care of Court Wards	**—**
Total Veteran Services	**400,078**
Other Public Assistance	
Workforce Investment Act (WIA)	2,500,972
Other	5,537,630
Total Other Public Assistance	**8,038,602**
Total Public Assistance	**121,542,664**
Education	
Total School Administration	—
Total Library Services	—
Total Agricultural Education	797,219
Total Other Education	—
Total Education	**797,219**
Recreation and Cultural Services	
Total Recreation Facilities	9,064,867
Total Cultural Services	—
Total Veteran Memorial Building	1,410,020
Total Small Craft Harbors	—
Total Recreation and Cultural	**10,474,887**
Debt Service	
Total Retirement of Long-Term Debt	10,036,282
Total Interest on Long-Term Debt	10,324,122
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**20,360,404**
Total General County Expenditures Before Transfers	**626,267,378**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 626,267,378**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 408,863,806	$ 205,381,268	$ 203,482,538

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sonoma

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Fund Obligation	1993	1993	2013	$ 97,400,000	$ 97,400,000	$ 22,385,000	$ 75,015,000
Pension Fund Obligation 2003 A	2003	2003	2023	210,200,000	210,200,000	1,690,000	208,510,000
Pension Fund Obligation 2003 B	2004	2004	2023	21,000,000	21,000,000	—	21,000,000
Total Pension Obligation Bonds				**328,600,000**	**328,600,000**	**24,075,000**	**304,525,000**
Special Assessment Bonds							
1915 Act - Road and Sewer Imprvmts.	1982	1988	2011	32,787,075	26,876,075	26,876,075	—
1915 Act - Road and Sewer Imprvmts.	1988	1989	2011	14,363,680	14,363,680	9,752,680	4,611,000
Total Special Assessment Bonds				**47,150,755**	**41,239,755**	**36,628,755**	**4,611,000**
State Construction Loans							
Marina Air. Hangars	1984	—	—	10,969,195	—	2,825,591	9,965,722
Hangar and Building	2003	—	—	2,545,000	—	67,600	1,554,800
Total State Construction Loans				**13,514,195**	**—**	**2,893,191**	**11,520,522**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	26,795,959
Postclosure Landfill Liability	—	—	—	—	—	—	22,506,609
Various Short-Term Capital Leases	—	—	—	—	—	—	1,114,330
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**50,416,898**
County Total Bonds and Other Long-Term Debt				**$ 389,264,950**	**$ 369,839,755**	**$ 63,596,946**	**$ 371,073,420**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 70,195,379**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 1,687,586
Local Cash Grants	6,852,040
State Cash Grants	585,029
Federal Cash Grants	1,741,066
Other Revenues	143,417
Total Revenues	**11,009,138**
Purchased Transportation	7,512,850
Other Expenses	5,291,306
Total Expenses	**12,804,156**
Net Transit Income (Loss)	**(1,795,018)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (1,795,018)**
Capital Additions to Equity	
Total Local Capital Grants	$ 420,782
Total State Capital Grants	—
Total Federal Capital Grants	1,080,234
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ 1,501,016**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sonoma

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	2,435,091
Total Operating Expenses		2,465,525
Net Operating Income (Loss)		**(30,434)**
Total Non-Operating Revenue		3,177,697
Total Non-Operating Expenses		193,023
Income (Loss) Before Operating Transfers		**2,954,240**
Transfers In from the County		—
Transfers Out to the County		1,263
Net Transfers In (Out)		**(1,263)**
Net Income (Loss)	**$**	**2,952,977**
Current Year Capital Outlay (Enterprise Activity)	**$**	**3,316,536**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	33,644,777
Total Operating Expenses		32,940,397
Net Operating Income (Loss)		**704,380**
Total Non-Operating Revenues		762,978
Total Non-Operating Expenses		699,020
Income (Loss) Before Operating Transfers		**768,338**
Transfers In from the County		—
Transfers Out to the County		545
Net Transfers In (Out)		**(545)**
Net Income (Loss)	**$**	**767,793**
Current Year Capital Outlay (Enterprise Activity)	**$**	**3,196,172**

Other Enterprise Statement of Revenues and Expenses:		**Harbor**
Total Operating Revenue	$	1,514,259
Total Operating Expense		1,590,217
Net Operating Income (Loss)		**(75,958)**
Total Non-Operating Revenue		10,768
Total Non-Operating Expenses		384,493
Income (Loss) Before Operating Transfers		**(449,683)**
Transfers In from the County		—
Transfers Out to the County		765
Net Transfers In (Out)		**(765)**
Net Income (Loss)	**$**	**(450,448)**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include $9,696,139 in vehicle license fee (VLF) gap loan proceeds from the sale of the county's VLF receivables.
   Reference: Table 6, Statement of County Revenues.

2. Informational Note: A portion of the Special Assessment Bonds, 1915 Act - Road and Sewer Imprvmts. (issued 1982), was retired during the fiscal year. The balance is now reported as 1915 Act - Road and Sewer Imprvmts. (issued 1988).
   Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Stanislaus

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 31,882,043
Less Than County Wide Funds - Secured and Unsecured	736,938
Property Tax In-Lieu of Vehicle License Fees	34,705,289
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	73,584
Total Property Taxes	**67,397,854**
Other Taxes	
Sales and Use Taxes	19,608,442
Transportation Tax (Non-Transit)	1,550,159
Property Transfer	3,938,441
Transient Lodging	577,467
Timber Yield	—
Aircraft	148,670
Construction Development Taxes	24,831,313
Utility Users Tax	—
Other	8,276,963
Total Other Taxes	**58,931,455**
Total Taxes	**126,329,309**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	440,357
Business Licenses	68,755
Construction Permits	3,036,279
Road Privileges and Permits	82,424
Zoning Permits	271,956
Franchises	1,015,443
Other	315,790
Total Licenses Permits and Franchises	**5,231,004**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	1,107,429
Other Court Fines	3,060,391
Forfeitures and Penalties	1,491,129
Penalties and Cost on Delinquent Taxes	2,588,904
Total Fines, Forfeitures and Penalties	**8,247,853**
Revenue from Use of Money and Property	
Interest	12,873,438
Rents and Concessions	975,807
Royalties	—
Total Revenue from the Use of Money and Property	**13,849,245**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	8,545,551
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	19,327,652
Public Assistance Administration	53,798,376
Public Assistance Programs	47,869,989
Realignment for Social Services	14,537,932
Health:	
Aid for Mental Health	6,840,553
Realignment for Mental Health	9,798,488
Medically Indigent Adults	—
Alcohol and Drug Abuse	2,237,952
Other Aid for Health	1,175,629
Realignment for Health Services	4,774,952
Homeowners' Property Tax Relief	672,790
Open Space Tax Relief	1,670,086
SB90 Mandated Costs	(832,789)
Public Safety Fund	34,500,000
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	1,803,791
Office of Criminal Justice and Planning Programs	2,963,914
Library	197,890
District Attorney Programs	—
Law Enforcement	—
Other	19,397,371
Total State	**229,280,127**
Federal	
Public Assistance Administration	62,420,710
Public Assistance Programs	36,709,801
Health Administration	4,422,753
Workforce Investment Act (WIA)	9,923,369
Community Development Block Grant	—
Health Grants	3,770,010
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	1,152,281
Senior Citizens Programs	—
Road Projects	1,734,341
Law Enforcement	189,678
Other	6,860,064
Total Federal	**127,183,007**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	3,935,542
Total Other Aid	**3,935,542**
Charges for Current Services	
Assessments and Tax Collection Fees	1,252,508
Property Tax Administrative Fees	916,315
Auditing and Accounting Fees	19,479
Communication Services	345
Election Services	249,150
Legal Services	843,176
Planning and Engineering Services	205,978
Agricultural Services	290,795
Civil Process Services	426,490
Court Fees and Costs	2,012,002
Booking Fees	—
Estate Fees	332,446
Human Services	836,213
Law Enforcement Services	11,562,902
Recording Fees	5,511,457
Road and Street Services	218,918
Health Fees	4,726,679
Mental Health Services	15,848,674
California Children Services	3,816
Sanitation Services	852,217
Institutional Care and Services	586,627
Library Services	554,044
Park and Recreation Fees	1,612,821
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	18,793,708
Total Charges for Current Services	**67,656,760**
Miscellaneous Revenue	
Other Sales	257,225
Tobacco Settlement	—
Welfare Repayments	—
Cancelled Warrants	—
Other	7,278,946
Total Miscellaneous Revenue	**7,536,171**
Other Financing Sources	
Sale of Fixed Assets	697
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**697**
Total General County Revenues Before Transfers	**589,249,715**
Transfers In	
Total Transfers In from Enterprises	8,336,664
Operating Transfers Between Funds Other Than Governmental and Enterprise	347,573
Total General County Revenues and Transfers In	**$ 597,933,952**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Stanislaus

General	
Board of Supervisors	$ 1,228,419
Clerk of the Board	—
Administrative Officer	4,807,578
Other	—
Total Legislative and Administrative	**6,035,997**
Finance	
Auditor-Controller	3,707,506
Treasurer-Tax Collector	2,433,534
Assessor	5,077,353
Other	466,359
Total Finance	**11,684,752**
Counsel	
County Counsel	1,807,525
Other	—
Total Counsel	**1,807,525**
Total Personnel	**—**
Total Elections	**2,388,424**
Total Communications	**—**
Total Property Management	**5,789,267**
Plant Acquisition	
Jails	—
Courts	—
Other	26,751,909
Total Plant Acquisition	**26,751,909**
Total Promotion	**543,759**
Total Other General	**13,358,160**
Total General	**68,359,793**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	5,361,466
Fifty Percent Excess Revenue Calculation	862,962
Other Trial Court	5,240,953
County Clerk	2,542,533
Grand Jury (Including Audit)	91,354
District Attorney-Prosecution	11,584,430
District Attorney-Family Support	14,672,673
Public Defender	6,753,395
Court Appointed Counsel	—
Other	768,457
Total Judicial	**47,878,223**
Total Police Protection	**36,490,435**
Detention and Correction	
Adult Detention	27,312,025
Juvenile Detention	8,839,204
Probation	9,125,888
Total Detention and Correction	**45,277,117**
Total Fire Protection	**870,308**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	2,957,177
Building Inspector	2,700,316
Other	—
Total Protective Inspection	**5,657,493**
Other Protection	
Local Agency Formation Commission (LAFCO)	5,653
Recorder	—
Coroner	945,138
Emergency Services	2,383,099
Planning and Zoning	2,694,210
Pound	2,434,357
Other	5,678,188
Total Other Protection	**14,140,645**
Total Public Protection	**150,314,221**

Public Ways and Facilities	
Total Roads	11,929,860
Total Transportation Terminals	259,440
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**12,189,300**
Health	
Total Public Health	19,986,090
Total Medical Care	27,146,305
Total Mental Health	50,952,365
Total Drug and Alcohol Abuse Services	5,384,446
Total Health	**103,469,206**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	106,733,365
Aid Programs - Cash (Grants)	2,746,653
Total Welfare	**109,480,018**
Social Services	
Administration and Programs	80,592,162
Other	—
Total Social Services	**80,592,162**
General Relief	
Aid to Indigents	—
Indigent Burial	—
Total General Relief	**—**
Total Care of Court Wards	**—**
Total Veteran Services	**—**
Other Public Assistance	
Workforce Investment Act (WIA)	11,510,896
Other	34,127
Total Other Public Assistance	**11,545,023**
Total Public Assistance	**201,617,203**
Education	
Total School Administration	—
Total Library Services	8,924,333
Total Agricultural Education	360,470
Total Other Education	—
Total Education	**9,284,803**
Recreation and Cultural Services	
Total Recreation Facilities	7,093,198
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**7,093,198**
Debt Service	
Total Retirement of Long-Term Debt	11,717,666
Total Interest on Long-Term Debt	11,269,445
Total Interest on Short-Term Notes and Warrants	363,621
Total Debt Service	**23,350,732**
Total General County Expenditures Before Transfers	**575,678,456**
Transfers Out	
Total Transfers Out to Enterprises	7,952,511
Operating Transfers Between Funds Other Than Governmental and Enterprise	59,058
Total General County Expenditures and Transfers Out	**$ 583,690,025**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 221,424,792	$ 112,304,501	$ 109,120,291

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Stanislaus

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1998	2013	$ 108,970,000	$ 108,970,000	$ 33,080,000	$ 75,890,000
Total Pension Obligation Bonds				**108,970,000**	**108,970,000**	**33,080,000**	**75,890,000**
Other Long-Term Debt Schedule							
Advances from Other Funds	—	—	—	—	—	—	—
Capital Leases	—	—	—	—	—	—	326,378
Capital Leases - Enterprise	—	—	—	—	—	—	212,076
Compensated Absences	—	—	—	—	—	—	22,482,817
Compensated Absences - Enterprise	—	—	—	—	—	—	1,954,031
General Fund Loan	—	—	—	—	—	—	16,654,329
Postclosure Landfill Liability	—	—	—	—	—	—	15,928,463
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**57,558,094**
County Total Bonds and Other Long-Term Debt				**$ 108,970,000**	**$ 108,970,000**	**$ 33,080,000**	**$ 133,448,094**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 171,502,894**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	**Yes**
Patient Revenues	
Gross Patient Revenue	$ 55,790,026
Total Deductions from Revenues	23,408,638
Net Patient Revenue	**32,381,388**
Total Other Operating Revenues	5,739,872
Total Operating Revenue	**38,121,260**
Total Operating Expenses	41,296,182
Net Operating Income (Loss)	**(3,174,922)**
Total Non-Operating Revenue	605,010
Total Non-Operating Expenses	—
Net Non-Operating Income	**605,010**
Net Income Before Extraordinary Items	**(2,569,912)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(2,569,912)**
Transfers In from the County	7,861,793
Transfers Out to the County	7,041,569
Net Transfers In (Out)	**820,224**
Net Income (Loss)	**$ (1,749,688)**
Current Year Capital Outlay (Enterprise Activity)	**$ 145,099**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 212,436
Local Cash Grants	2,422,965
State Cash Grants	3,492
Federal Cash Grants	2,471,765
Other Revenues	63,699
Total Revenues	**5,174,357**
Purchased Transportation	1,901,964
Other Expenses	844,983
Total Expenses	**2,746,947**
Net Transit Income (Loss)	**2,427,410**
Gain or Loss on Disposal of Fixed Assets	(210,522)
Total Operator Net Income (Loss)	**$ 2,216,888**
Capital Additions to Equity	
Total Local Capital Grants	$ 507,054
Total State Capital Grants	34,510
Total Federal Capital Grants	2,292,098
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ 2,833,662**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Stanislaus

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	13,264,970
Total Operating Expenses		16,633,884
Net Operating Income (Loss)		**(3,368,914)**
Total Non-Operating Revenues		1,365,241
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(2,003,673)**
Transfers In from the County		28,462
Transfers Out to the County		27,125
Net Transfers In (Out)		**1,337**
Net Income (Loss)	**$**	**(2,002,336)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:		**Jail Commissary**
Total Operating Revenue	$	1,359,820
Total Operating Expense		1,861,959
Net Operating Income (Loss)		**(502,139)**
Total Non-Operating Revenue		27,829
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(474,310)**
Transfers In from the County		—
Transfers Out to the County		116,109
Net Transfers In (Out)		**(116,109)**
Net Income (Loss)	**$**	**(590,419)**
Current Year Capital Outlay	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:		**Stan. Behav. Hlth.**
Total Operating Revenue	$	16,078,710
Total Operating Expense		16,226,934
Net Operating Income (Loss)		**(148,224)**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		110,899
Income (Loss) Before Operating Transfers		**(259,123)**
Transfers In from the County		62,256
Transfers Out to the County		1,151,861
Net Transfers In (Out)		**(1,089,605)**
Net Income (Loss)	**$**	**(1,348,728)**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for State, SB90 Mandated Costs, reflect a negative balance of ($832,789) due to an accrual reversal. The actual current year revenues are $1,442,332.
   Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Sutter

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 9,726,505
Less Than County Wide Funds - Secured and Unsecured	286,884
Property Tax In-Lieu of Vehicle License Fees	5,921,436
Voter Approved Indebtedness	3,000
Prior Year Secured and Unsecured	19,345
Total Property Taxes	**15,957,170**
Other Taxes	
Sales and Use Taxes	3,265,785
Transportation Tax (Non-Transit)	1,021,325
Property Transfer	805,334
Transient Lodging	145,110
Timber Yield	—
Aircraft	—
Construction Development Taxes	1,947,218
Utility Users Tax	—
Other	—
Total Other Taxes	**7,184,772**
Total Taxes	**23,141,942**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	92,687
Business Licenses	—
Construction Permits	455,026
Road Privileges and Permits	28,570
Zoning Permits	—
Franchises	2,417,603
Other	292,683
Total Licenses Permits and Franchises	**3,286,569**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	—
Other Court Fines	1,431,958
Forfeitures and Penalties	200,864
Penalties and Cost on Delinquent Taxes	833,982
Total Fines, Forfeitures and Penalties	**2,466,804**
Revenue from Use of Money and Property	
Interest	1,089,901
Rents and Concessions	386,831
Royalties	—
Total Revenue from the Use of Money and Property	**1,476,732**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	2,129,949
Motor Vehicle In-Lieu Tax	453,746
Realignment from the Vehicle License Fee Fund	6,771,721
Public Assistance Administration	6,513,164
Public Assistance Programs	5,743,340
Realignment for Social Services	3,490,609
Health:	
Aid for Mental Health	3,301,125
Realignment for Mental Health	3,848,608
Medically Indigent Adults	—
Alcohol and Drug Abuse	—
Other Aid for Health	1,325,654
Realignment for Health Services	1,523,785
Homeowners' Property Tax Relief	189,239
Open Space Tax Relief	226,894
SB90 Mandated Costs	18,597
Public Safety Fund	5,542,709
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	384,627
Office of Criminal Justice and Planning Programs	409,417
Library	196,443
District Attorney Programs	—
Law Enforcement	—
Other	3,738,318
Total State	**45,807,945**
Federal	
Public Assistance Administration	5,132,449
Public Assistance Programs	11,038,457
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	5,225,600
Other:	
Community Oriented Policing Services (COPS)	121,118
Office of Criminal Justice and Planning Programs	16,331
DEA Programs/Drug and Alcohol Programs	1,200,155
District Attorney Programs	55,345
Aging Programs	—
Senior Citizens Programs	—
Road Projects	156,496
Law Enforcement	6,377
Other	926,089
Total Federal	**23,878,417**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	1,399,890
Total Other Aid	**1,399,890**
Charges for Current Services	
Assessments and Tax Collection Fees	206,346
Property Tax Administrative Fees	521,466
Auditing and Accounting Fees	2,200
Communication Services	—
Election Services	171,363
Legal Services	1,934
Planning and Engineering Services	98,718
Agricultural Services	167,936
Civil Process Services	47,105
Court Fees and Costs	1,089,830
Booking Fees	—
Estate Fees	38,277
Human Services	82,034
Law Enforcement Services	1,131,868
Recording Fees	655,526
Road and Street Services	3,772
Health Fees	192,941
Mental Health Services	838,434
California Children Services	—
Sanitation Services	—
Institutional Care and Services	186,652
Library Services	52,638
Park and Recreation Fees	—
Other:	
Personnel Services	5,802
Building Maintenance and Grounds	—
Administrative Services	—
Other	1,319,611
Total Charges for Current Services	**6,814,453**
Miscellaneous Revenue	
Other Sales	—
Tobacco Settlement	853,156
Welfare Repayments	—
Cancelled Warrants	—
Other	1,300,683
Total Miscellaneous Revenue	**2,153,839**
Other Financing Sources	
Sale of Fixed Assets	40,654
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**40,654**
Total General County Revenues Before Transfers	**110,467,245**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 110,467,245**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Sutter

General	
Board of Supervisors	$ 317,049
Clerk of the Board	131,307
Administrative Officer	718,074
Other	276,861
Total Legislative and Administrative	**1,443,291**
Finance	
Auditor-Controller	1,067,647
Treasurer-Tax Collector	503,683
Assessor	1,985,224
Other	192,306
Total Finance	**3,748,860**
Counsel	
County Counsel	907,965
Other	—
Total Counsel	**907,965**
Total Personnel	**616,482**
Total Elections	**519,638**
Total Communications	**2,185,193**
Total Property Management	**2,618,425**
Plant Acquisition	
Jails	—
Courts	—
Other	1,281,787
Total Plant Acquisition	**1,281,787**
Total Promotion	**—**
Total Other General	**4,884,579**
Total General	**18,206,220**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	678,680
Fifty Percent Excess Revenue Calculation	245,742
Other Trial Court	376,204
County Clerk	163,297
Grand Jury (Including Audit)	75,938
District Attorney-Prosecution	2,224,636
District Attorney-Family Support	2,956,237
Public Defender	452,092
Court Appointed Counsel	—
Other	582,523
Total Judicial	**7,755,349**
Total Police Protection	**6,470,590**
Detention and Correction	
Adult Detention	4,840,793
Juvenile Detention	1,092,177
Probation	2,974,476
Total Detention and Correction	**8,907,446**
Total Fire Protection	**437,093**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	1,977,235
Building Inspector	—
Other	—
Total Protective Inspection	**1,977,235**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	437,641
Coroner	—
Emergency Services	—
Planning and Zoning	—
Pound	—
Other	177,422
Total Other Protection	**615,063**
Total Public Protection	**26,162,776**

Public Ways and Facilities	
Total Roads	5,085,784
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**5,085,784**
Health	
Total Public Health	9,710,914
Total Medical Care	—
Total Mental Health	19,121,388
Total Drug and Alcohol Abuse Services	—
Total Health	**28,832,302**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	7,151,510
Aid Programs - Cash (Grants)	13,721,204
Total Welfare	**20,872,714**
Social Services	
Administration and Programs	4,818,283
Other	—
Total Social Services	**4,818,283**
General Relief	
Aid to Indigents	50,527
Indigent Burial	—
Total General Relief	**50,527**
Total Care of Court Wards	**—**
Total Veteran Services	**40,177**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	—
Total Other Public Assistance	**—**
Total Public Assistance	**25,781,701**
Education	
Total School Administration	—
Total Library Services	1,169,915
Total Agricultural Education	148,620
Total Other Education	—
Total Education	**1,318,535**
Recreation and Cultural Services	
Total Recreation Facilities	117,881
Total Cultural Services	199,553
Total Veteran Memorial Building	106,699
Total Small Craft Harbors	—
Total Recreation and Cultural	**424,133**
Debt Service	
Total Retirement of Long-Term Debt	221,091
Total Interest on Long-Term Debt	201,883
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**422,974**
Total General County Expenditures Before Transfers	**106,234,425**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 106,234,425**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 104,081,298	$ 22,191,839	$ 81,889,459

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sutter

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Construct Hangars	—	—	—	—	—	—	$ 140,574
Equipment Purchase 2	—	—	—	—	—	—	47,614
Total Other Long-Term Debt Schedule				—	—	—	**188,188**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 188,188**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 4,291,403**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sutter

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	203,814
Total Operating Expenses		236,154
Net Operating Income (Loss)		**(32,340)**
Total Non-Operating Revenue		57,201
Total Non-Operating Expenses		43,681
Income (Loss) Before Operating Transfers		**(18,820)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(18,820)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, the county made a $2,931,295 fund balance adjustment to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Tehama

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 6,420,544
Less Than County Wide Funds - Secured and Unsecured	2,047,358
Property Tax In-Lieu of Vehicle License Fees	4,144,914
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	23,428
Total Property Taxes	**12,636,244**
Other Taxes	
Sales and Use Taxes	1,348,448
Transportation Tax (Non-Transit)	966,721
Property Transfer	551,205
Transient Lodging	31,451
Timber Yield	85,873
Aircraft	19,956
Construction Development Taxes	—
Utility Users Tax	—
Other	1,248
Total Other Taxes	**3,004,902**
Total Taxes	**15,641,146**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	86,716
Business Licenses	11,875
Construction Permits	961,342
Road Privileges and Permits	18,799
Zoning Permits	68,410
Franchises	837,225
Other	503,223
Total Licenses Permits and Franchises	**2,487,590**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	536,321
Other Court Fines	1,045,314
Forfeitures and Penalties	75,498
Penalties and Cost on Delinquent Taxes	773,770
Total Fines, Forfeitures and Penalties	**2,430,903**
Revenue from Use of Money and Property	
Interest	805,630
Rents and Concessions	180,450
Royalties	—
Total Revenue from the Use of Money and Property	**986,080**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	2,242,375
Motor Vehicle In-Lieu Tax	6,330
Realignment from the Vehicle License Fee Fund	4,179,259
Public Assistance Administration	5,563,716
Public Assistance Programs	3,050,229
Realignment for Social Services	3,231,947
Health:	
Aid for Mental Health	1,387,821
Realignment for Mental Health	1,747,301
Medically Indigent Adults	—
Alcohol and Drug Abuse	1,118,982
Other Aid for Health	1,923,617
Realignment for Health Services	1,036,740
Homeowners' Property Tax Relief	230,137
Open Space Tax Relief	1,010,673
SB90 Mandated Costs	56,290
Public Safety Fund	3,083,099
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	295,648
Office of Criminal Justice and Planning Programs	44,664
Library	28,959
District Attorney Programs	531,975
Law Enforcement	299,487
Other	2,935,253
Total State	**34,004,502**
Federal	
Public Assistance Administration	9,216,128
Public Assistance Programs	8,333,971
Health Administration	8,997
Workforce Investment Act (WIA)	—
Community Development Block Grant	206,956
Health Grants	—
Other:	
Community Oriented Policing Services (COPS)	167,558
Office of Criminal Justice and Planning Programs	653,501
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	134,000
Aging Programs	—
Senior Citizens Programs	183,366
Road Projects	1,503,589
Law Enforcement	386,855
Other	1,214,528
Total Federal	**22,009,449**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	502,449
Total Other Aid	**502,449**
Charges for Current Services	
Assessments and Tax Collection Fees	169,891
Property Tax Administrative Fees	165,436
Auditing and Accounting Fees	244,015
Communication Services	—
Election Services	64,538
Legal Services	92,715
Planning and Engineering Services	196,945
Agricultural Services	260,100
Civil Process Services	33,594
Court Fees and Costs	879,847
Booking Fees	46,488
Estate Fees	37,553
Human Services	28,169
Law Enforcement Services	312,568
Recording Fees	684,889
Road and Street Services	327,484
Health Fees	759,803
Mental Health Services	2,010,070
California Children Services	1,120
Sanitation Services	—
Institutional Care and Services	75,355
Library Services	12,865
Park and Recreation Fees	28,190
Other:	
Personnel Services	69,088
Building Maintenance and Grounds	—
Administrative Services	13,059
Other	623,404
Total Charges for Current Services	**7,137,186**
Miscellaneous Revenue	
Other Sales	18,830
Tobacco Settlement	—
Welfare Repayments	341,295
Cancelled Warrants	8,117
Other	760,377
Total Miscellaneous Revenue	**1,128,619**
Other Financing Sources	
Sale of Fixed Assets	20,915
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**20,915**
Total General County Revenues Before Transfers	**86,348,839**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	4,270
Total General County Revenues and Transfers In	**$ 86,353,109**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Tehama

General	
Board of Supervisors	$ 323,964
Clerk of the Board	135,255
Administrative Officer	—
Other	68,154
Total Legislative and Administrative	**527,373**
Finance	
Auditor-Controller	566,707
Treasurer-Tax Collector	457,035
Assessor	1,156,040
Other	174,104
Total Finance	**2,353,886**
Counsel	
County Counsel	314,293
Other	10,601
Total Counsel	**324,894**
Total Personnel	**251,961**
Total Elections	**267,820**
Total Communications	**—**
Total Property Management	**1,038,254**
Plant Acquisition	
Jails	19,485
Courts	—
Other	1,404,841
Total Plant Acquisition	**1,424,326**
Total Promotion	**35,078**
Total Other General	**412,418**
Total General	**6,636,010**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	640,303
Fifty Percent Excess Revenue Calculation	274,942
Other Trial Court	82,105
County Clerk	135,255
Grand Jury (Including Audit)	18,155
District Attorney-Prosecution	1,268,011
District Attorney-Family Support	1,727,335
Public Defender	732,835
Court Appointed Counsel	—
Other	24,344
Total Judicial	**4,903,285**
Total Police Protection	**5,903,546**
Detention and Correction	
Adult Detention	3,432,994
Juvenile Detention	1,711,915
Probation	2,312,966
Total Detention and Correction	**7,457,875**
Total Fire Protection	**2,310,356**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	601,484
Building Inspector	697,205
Other	—
Total Protective Inspection	**1,298,689**
Other Protection	
Local Agency Formation Commission (LAFCO)	698
Recorder	270,509
Coroner	280,140
Emergency Services	520,603
Planning and Zoning	365,982
Pound	363,131
Other	235,494
Total Other Protection	**2,036,557**
Total Public Protection	**23,910,308**

Public Ways and Facilities	
Total Roads	6,785,879
Total Transportation Terminals	—
Total Transportation Systems	1,070,116
Total Parking Facilities	—
Total Public Ways and Facilities	**7,855,995**
Health	
Total Public Health	3,252,869
Total Medical Care	1,953,340
Total Mental Health	5,685,419
Total Drug and Alcohol Abuse Services	1,451,259
Total Health	**12,342,887**
Sanitation	
Total Refuse Collection and Disposal	2,141
Total Sanitation	**2,141**
Public Assistance	
Welfare	
Administration	14,105,285
Aid Programs - Cash (Grants)	15,588,275
Total Welfare	**29,693,560**
Social Services	
Administration and Programs	299,706
Other	—
Total Social Services	**299,706**
General Relief	
Aid to Indigents	261,551
Indigent Burial	8,229
Total General Relief	**269,780**
Total Care of Court Wards	**84,742**
Total Veteran Services	**32,161**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	605,474
Total Other Public Assistance	**605,474**
Total Public Assistance	**30,985,423**
Education	
Total School Administration	—
Total Library Services	470,655
Total Agricultural Education	90,849
Total Other Education	—
Total Education	**561,504**
Recreation and Cultural Services	
Total Recreation Facilities	113,207
Total Cultural Services	—
Total Veteran Memorial Building	112,002
Total Small Craft Harbors	—
Total Recreation and Cultural	**225,209**
Debt Service	
Total Retirement of Long-Term Debt	1,113,480
Total Interest on Long-Term Debt	519,237
Total Interest on Short-Term Notes and Warrants	28,999
Total Debt Service	**1,661,716**
Total General County Expenditures Before Transfers	**84,181,193**
Transfers Out	
Total Transfers Out to Enterprises	873,515
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 85,054,708**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 33,537,328	$ 14,946,400	$ 18,590,928

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tehama

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Lease Purchase 4	—	—	—	—	—	—	$ 71,896
Lease Purchase 5	—	—	—	—	—	—	126,908
Compensated Absences	—	—	—	—	—	—	2,661,308
Lease Purchase-Road Dept	—	—	—	—	—	—	191,317
Total Other Long-Term Debt Schedule				—	—	—	**3,051,429**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 3,051,429**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 16,420,842**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	**Yes**
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	**—**
Total Other Operating Revenues	6,331
Total Operating Revenue	**6,331**
Total Operating Expenses	922,178
Net Operating Income (Loss)	**(915,847)**
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	**—**
Net Income Before Extraordinary Items	**(915,847)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(915,847)**
Transfers In from the County	873,515
Transfers Out to the County	—
Net Transfers In (Out)	**873,515**
Net Income (Loss)	**$ (42,332)**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 77,551
Local Cash Grants	796,977
State Cash Grants	95,264
Federal Cash Grants	96,787
Other Revenues	6,601
Total Revenues	**1,073,180**
Purchased Transportation	922,631
Other Expenses	255,598
Total Expenses	**1,178,229**
Net Transit Income (Loss)	**(105,049)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (105,049)**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tehama

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	$	—
Current Year Capital Outlay (Enterprise Activity)	$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	$	—
Current Year Capital Outlay (Enterprise Activity)	$	—

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	$	—
Current Year Capital Outlay	$	—

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Hospital Enterprise activity has decreased significantly because the skilled nursing facility has been closed.
   Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Trinity

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 2,102,486
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	956,749
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	532,292
Total Property Taxes	**3,591,527**
Other Taxes	
Sales and Use Taxes	756,752
Transportation Tax (Non-Transit)	189,663
Property Transfer	99,984
Transient Lodging	163,386
Timber Yield	271,372
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**1,481,157**
Total Taxes	**5,072,684**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	15,567
Business Licenses	—
Construction Permits	432,699
Road Privileges and Permits	—
Zoning Permits	17,285
Franchises	36,499
Other	46,651
Total Licenses Permits and Franchises	**548,701**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	68,921
Other Court Fines	192,345
Forfeitures and Penalties	3,330
Penalties and Cost on Delinquent Taxes	61,373
Total Fines, Forfeitures and Penalties	**325,969**
Revenue from Use of Money and Property	
Interest	361,633
Rents and Concessions	101,002
Royalties	—
Total Revenue from the Use of Money and Property	**462,635**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,426,458
Motor Vehicle In-Lieu Tax	95,424
Realignment from the Vehicle License Fee Fund	1,706,143
Public Assistance Administration	1,177,109
Public Assistance Programs	1,533,041
Realignment for Social Services	886,979
Health:	
Aid for Mental Health	354,504
Realignment for Mental Health	487,784
Medically Indigent Adults	26,379
Alcohol and Drug Abuse	317,190
Other Aid for Health	440,600
Realignment for Health Services	445,379
Homeowners' Property Tax Relief	60,240
Open Space Tax Relief	21,800
SB90 Mandated Costs	5,218
Public Safety Fund	383,324
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	144,775
Office of Criminal Justice and Planning Programs	130,010
Library	—
District Attorney Programs	602,166
Law Enforcement	546,889
Other	4,302,924
Total State	**15,094,336**
Federal	
Public Assistance Administration	1,257,014
Public Assistance Programs	1,522,029
Health Administration	1,357,898
Workforce Investment Act (WIA)	—
Community Development Block Grant	511,917
Health Grants	53,261
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	417,103
DEA Programs/Drug and Alcohol Programs	754,450
District Attorney Programs	15,264
Aging Programs	—
Senior Citizens Programs	—
Road Projects	786,802
Law Enforcement	40,086
Other	4,476,761
Total Federal	**11,192,585**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	95,745
Total Other Aid	**95,745**
Charges for Current Services	
Assessments and Tax Collection Fees	80,360
Property Tax Administrative Fees	2,084
Auditing and Accounting Fees	7,219
Communication Services	—
Election Services	997
Legal Services	52,165
Planning and Engineering Services	51,201
Agricultural Services	4,315
Civil Process Services	16,706
Court Fees and Costs	26,559
Booking Fees	14,809
Estate Fees	—
Human Services	4,148
Law Enforcement Services	207,409
Recording Fees	69,103
Road and Street Services	193,282
Health Fees	132,637
Mental Health Services	22,423
California Children Services	39,167
Sanitation Services	—
Institutional Care and Services	6,138
Library Services	2,321
Park and Recreation Fees	4,035
Other:	
Personnel Services	167
Building Maintenance and Grounds	685,156
Administrative Services	192,028
Other	666,919
Total Charges for Current Services	**2,481,348**
Miscellaneous Revenue	
Other Sales	92,978
Tobacco Settlement	140,755
Welfare Repayments	29,546
Cancelled Warrants	20,556
Other	508,355
Total Miscellaneous Revenue	**792,190**
Other Financing Sources	
Sale of Fixed Assets	14,164
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	4,560,000
Total Other Financing Sources	**4,574,164**
Total General County Revenues Before Transfers	**40,640,357**
Transfers In	
Total Transfers In from Enterprises	112,841
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 40,753,198**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Trinity

General	
Board of Supervisors	$ 333,237
Clerk of the Board	64,234
Administrative Officer	58,726
Other	—
Total Legislative and Administrative	**456,197**
Finance	
Auditor-Controller	380,499
Treasurer-Tax Collector	329,720
Assessor	269,492
Other	467,571
Total Finance	**1,447,282**
Counsel	
County Counsel	144,163
Other	—
Total Counsel	**144,163**
Total Personnel	**58,726**
Total Elections	**142,527**
Total Communications	**—**
Total Property Management	**944,862**
Plant Acquisition	
Jails	—
Courts	—
Other	164
Total Plant Acquisition	**164**
Total Promotion	**165,000**
Total Other General	**1,294,113**
Total General	**4,653,034**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	137,087
Fifty Percent Excess Revenue Calculation	36,336
Other Trial Court	118,645
County Clerk	—
Grand Jury (Including Audit)	27,774
District Attorney-Prosecution	938,041
District Attorney-Family Support	601,198
Public Defender	642,484
Court Appointed Counsel	—
Other	14
Total Judicial	**2,501,579**
Total Police Protection	**2,273,188**
Detention and Correction	
Adult Detention	1,569,806
Juvenile Detention	630,015
Probation	1,002,047
Total Detention and Correction	**3,201,868**
Total Fire Protection	**9,556**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	215,409
Building Inspector	491,384
Other	—
Total Protective Inspection	**706,793**
Other Protection	
Local Agency Formation Commission (LAFCO)	794
Recorder	218,741
Coroner	21,196
Emergency Services	255,059
Planning and Zoning	285,436
Pound	88,667
Other	2,716,631
Total Other Protection	**3,586,524**
Total Public Protection	**12,279,508**

Public Ways and Facilities	
Total Roads	7,752,825
Total Transportation Terminals	—
Total Transportation Systems	135,230
Total Parking Facilities	—
Total Public Ways and Facilities	**7,888,055**
Health	
Total Public Health	2,404,044
Total Medical Care	10,735
Total Mental Health	2,044,515
Total Drug and Alcohol Abuse Services	892,907
Total Health	**5,352,201**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	2,962,106
Aid Programs - Cash (Grants)	2,300,826
Total Welfare	**5,262,932**
Social Services	
Administration and Programs	—
Other	—
Total Social Services	**—**
General Relief	
Aid to Indigents	31,423
Indigent Burial	—
Total General Relief	**31,423**
Total Care of Court Wards	**—**
Total Veteran Services	**28,576**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	4,364
Total Other Public Assistance	**4,364**
Total Public Assistance	**5,327,295**
Education	
Total School Administration	—
Total Library Services	256,572
Total Agricultural Education	33,165
Total Other Education	—
Total Education	**289,737**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	5,043
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**5,043**
Debt Service	
Total Retirement of Long-Term Debt	360,000
Total Interest on Long-Term Debt	613,625
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**973,625**
Total General County Expenditures Before Transfers	**36,768,498**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 36,768,498**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 15,753,913	$ 3,907,267	$ 11,846,646

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Trinity

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Finance Unfunded Pers Liab	1998	1998	2017	$ 9,140,000	$ 9,140,000	$ 605,000	$ 8,535,000
Total Pension Obligation Bonds				**9,140,000**	**9,140,000**	**605,000**	**8,535,000**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	1,469,461
Compensated Absences - Enterprise	—	—	—	—	—	—	50,779
Landfill Closure Loan	—	—	—	—	—	—	1,143,869
Postclosure Landfill Liability	—	—	—	—	—	—	2,782,534
Solid Waste Equipment Procurement	—	—	—	—	—	—	216,519
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**5,663,162**
County Total Bonds and Other Long-Term Debt				**$ 9,140,000**	**$ 9,140,000**	**$ 605,000**	**$ 14,198,162**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 11,298,158**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	**Yes**
Patient Revenues	
Gross Patient Revenue	$ 6,404,177
Total Deductions from Revenues	2,547,537
Net Patient Revenue	**3,856,640**
Total Other Operating Revenues	29,026
Total Operating Revenue	**3,885,666**
Total Operating Expenses	7,027,578
Net Operating Income (Loss)	**(3,141,912)**
Total Non-Operating Revenue	—
Total Non-Operating Expenses	4,821
Net Non-Operating Income	**(4,821)**
Net Income Before Extraordinary Items	**(3,146,733)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(3,146,733)**
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	**—**
Net Income (Loss)	**$ (3,146,733)**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 9,554
Local Cash Grants	144,345
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	10,291
Total Revenues	**164,190**
Purchased Transportation	—
Other Expenses	164,190
Total Expenses	**164,190**
Net Transit Income (Loss)	**—**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Trinity

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	25,778
Total Operating Expenses		30,495
Net Operating Income (Loss)		**(4,717)**
Total Non-Operating Revenue		271,762
Total Non-Operating Expenses		146,950
Income (Loss) Before Operating Transfers		**120,095**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**120,095**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	1,931,085
Total Operating Expenses		1,690,155
Net Operating Income (Loss)		**240,930**
Total Non-Operating Revenues		103,834
Total Non-Operating Expenses		551,345
Income (Loss) Before Operating Transfers		**(206,581)**
Transfers In from the County		—
Transfers Out to the County		112,841
Net Transfers In (Out)		**(112,841)**
Net Income (Loss)	**$**	**(319,422)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**27,628**

Other Enterprise Statement of Revenues and Expenses:		**Cemetery**
Total Operating Revenue	$	4,548
Total Operating Expense		3,709
Net Operating Income (Loss)		**839**
Total Non-Operating Revenue		72
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**911**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**911**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: The Hospital Enterprise includes only eight months of activity because the hospital and all of its assets were turned over to the Joint Powers Authority, Mountain Community Medical Services, in February of 2005.
   Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Tulare

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 27,156,217
Less Than County Wide Funds - Secured and Unsecured	7,485,740
Property Tax In-Lieu of Vehicle License Fees	28,640,147
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	35,246
Total Property Taxes	**63,317,350**
Other Taxes	
Sales and Use Taxes	7,854,782
Transportation Tax (Non-Transit)	2,098,753
Property Transfer	2,113,358
Transient Lodging	985,735
Timber Yield	49,450
Aircraft	130,667
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**13,232,745**
Total Taxes	**76,550,095**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	66,864
Business Licenses	1,943,783
Construction Permits	2,441,838
Road Privileges and Permits	—
Zoning Permits	9,478
Franchises	3,725,847
Other	497,071
Total Licenses Permits and Franchises	**8,684,881**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	153,477
Other Court Fines	3,982,502
Forfeitures and Penalties	697,521
Penalties and Cost on Delinquent Taxes	2,314,399
Total Fines, Forfeitures and Penalties	**7,147,899**
Revenue from Use of Money and Property	
Interest	2,065,722
Rents and Concessions	959,780
Royalties	—
Total Revenue from the Use of Money and Property	**3,025,502**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	7,113,526
Motor Vehicle In-Lieu Tax	2,638,057
Realignment from the Vehicle License Fee Fund	18,149,985
Public Assistance Administration	40,810,579
Public Assistance Programs	46,977,095
Realignment for Social Services	13,196,007
Health:	
Aid for Mental Health	6,938,397
Realignment for Mental Health	9,967,415
Medically Indigent Adults	30,191
Alcohol and Drug Abuse	384,201
Other Aid for Health	5,400,702
Realignment for Health Services	3,483,571
Homeowners' Property Tax Relief	671,674
Open Space Tax Relief	3,528,215
SB90 Mandated Costs	11,106
Public Safety Fund	19,855,955
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	472,001
Office of Criminal Justice and Planning Programs	—
Library	265,822
District Attorney Programs	4,489,619
Law Enforcement	6,353,327
Other	10,950,121
Total State	**201,687,566**
Federal	
Public Assistance Administration	36,165,537
Public Assistance Programs	53,848,583
Health Administration	4,501,117
Workforce Investment Act (WIA)	12,504,973
Community Development Block Grant	2,253,621
Health Grants	4,500,669
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	3,091,592
District Attorney Programs	11,265,971
Aging Programs	—
Senior Citizens Programs	—
Road Projects	2,086,184
Law Enforcement	2,313,804
Other	6,669,675
Total Federal	**139,201,726**
Other Aid	
Other In-Lieu Taxes	14,378
Other Governmental Agencies	7,212,616
Total Other Aid	**7,226,994**
Charges for Current Services	
Assessments and Tax Collection Fees	971,405
Property Tax Administrative Fees	1,024,802
Auditing and Accounting Fees	124,447
Communication Services	270,836
Election Services	416,296
Legal Services	1,683,749
Planning and Engineering Services	1,542,748
Agricultural Services	794,292
Civil Process Services	243,105
Court Fees and Costs	4,666,528
Booking Fees	695,984
Estate Fees	58,797
Human Services	3,381
Law Enforcement Services	648,851
Recording Fees	2,381,582
Road and Street Services	1,202,811
Health Fees	29,796,195
Mental Health Services	100,490
California Children Services	843,507
Sanitation Services	—
Institutional Care and Services	396,808
Library Services	186,026
Park and Recreation Fees	226,867
Other:	
Personnel Services	469,585
Building Maintenance and Grounds	—
Administrative Services	—
Other	6,504,088
Total Charges for Current Services	**55,253,180**
Miscellaneous Revenue	
Other Sales	487,589
Tobacco Settlement	3,977,945
Welfare Repayments	4,669,802
Cancelled Warrants	—
Other	8,899,443
Total Miscellaneous Revenue	**18,034,779**
Other Financing Sources	
Sale of Fixed Assets	147,419
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	1,022,205
Total Other Financing Sources	**1,169,624**
Total General County Revenues Before Transfers	**517,982,246**
Transfers In	
Total Transfers In from Enterprises	520,194
Operating Transfers Between Funds Other Than Governmental and Enterprise	1,145,854
Total General County Revenues and Transfers In	**$ 519,648,294**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Tulare

General	
Board of Supervisors	$ 965,622
Clerk of the Board	—
Administrative Officer	488,195
Other	—
Total Legislative and Administrative	**1,453,817**
Finance	
Auditor-Controller	1,549,399
Treasurer-Tax Collector	1,999,432
Assessor	4,609,225
Other	193,946
Total Finance	**8,352,002**
Counsel	
County Counsel	1,338,896
Other	—
Total Counsel	**1,338,896**
Total Personnel	**233,766**
Total Elections	**1,176,040**
Total Communications	**691,100**
Total Property Management	**2,012,466**
Plant Acquisition	
Jails	—
Courts	—
Other	—
Total Plant Acquisition	**—**
Total Promotion	**—**
Total Other General	**(79,075)**
Total General	**15,179,012**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	1,840,422
Fifty Percent Excess Revenue Calculation	842,607
Other Trial Court	5,920,048
County Clerk	297,053
Grand Jury (Including Audit)	129,591
District Attorney-Prosecution	11,740,835
District Attorney-Family Support	14,849,954
Public Defender	5,545,436
Court Appointed Counsel	—
Other	3,290,243
Total Judicial	**44,456,189**
Total Police Protection	**30,816,113**
Detention and Correction	
Adult Detention	25,952,091
Juvenile Detention	9,174,884
Probation	10,530,270
Total Detention and Correction	**45,657,245**
Total Fire Protection	**10,545,402**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	6,503,519
Building Inspector	1,496,851
Other	402,094
Total Protective Inspection	**8,402,464**
Other Protection	
Local Agency Formation Commission (LAFCO)	435,641
Recorder	820,364
Coroner	—
Emergency Services	—
Planning and Zoning	3,967,481
Pound	738,971
Other	2,247,378
Total Other Protection	**8,209,835**
Total Public Protection	**148,087,248**

Public Ways and Facilities	
Total Roads	17,292,103
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**17,292,103**
Health	
Total Public Health	21,272,339
Total Medical Care	32,309,089
Total Mental Health	36,216,327
Total Drug and Alcohol Abuse Services	8,534,292
Total Health	**98,332,047**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	25,431,594
Aid Programs - Cash (Grants)	109,607,125
Total Welfare	**135,038,719**
Social Services	
Administration and Programs	55,982,618
Other	—
Total Social Services	**55,982,618**
General Relief	
Aid to Indigents	2,376,480
Indigent Burial	—
Total General Relief	**2,376,480**
Total Care of Court Wards	**382,277**
Total Veteran Services	**191,988**
Other Public Assistance	
Workforce Investment Act (WIA)	17,779,520
Other	1,839,003
Total Other Public Assistance	**19,618,523**
Total Public Assistance	**213,590,605**
Education	
Total School Administration	—
Total Library Services	2,540,011
Total Agricultural Education	839,338
Total Other Education	—
Total Education	**3,379,349**
Recreation and Cultural Services	
Total Recreation Facilities	1,852,669
Total Cultural Services	106,802
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**1,959,471**
Debt Service	
Total Retirement of Long-Term Debt	10,806,695
Total Interest on Long-Term Debt	5,714,018
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**16,520,713**
Total General County Expenditures Before Transfers	**514,340,548**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	4,061,903
Total General County Expenditures and Transfers Out	**$ 518,402,451**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 947,550,250	$ 105,533,074	$ 842,017,176

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tulare

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Obligation Bond	1997	1998	2011	$ 41,460,000	$ 41,460,000	$ 10,105,000	$ 31,355,000
Total Pension Obligation Bonds				**41,460,000**	**41,460,000**	**10,105,000**	**31,355,000**
Other Long-Term Debt Schedule							
Vehicles 1997/1998	—	—	—	—	—	—	—
Vehicles 1998/1999	—	—	—	—	—	—	179,428
Vehicles 1999/2000	—	—	—	—	—	—	317,902
Equipment	—	—	—	—	—	—	225,018
Calwin 02/03 Wells Fargo	—	—	—	—	—	—	322,638
Compensated Absences	—	—	—	—	—	—	15,177,000
Equipment - Wide Copier	—	—	—	—	—	—	23,621
Landfill Liability	—	—	—	—	—	—	39,468,000
Vehicle Lease 2003/04	—	—	—	—	—	—	766,850
Vehicles 04/05	—	—	—	—	—	—	1,245,500
Vehicles 2001/2002 Wells Fargo	—	—	—	—	—	—	220,661
Vehicles 2002/2003	—	—	—	—	—	—	635,827
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**58,582,445**
County Total Bonds and Other Long-Term Debt				**$ 41,460,000**	**$ 41,460,000**	**$ 10,105,000**	**$ 89,937,445**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 73,810,946**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 102,069
Local Cash Grants	849,512
State Cash Grants	—
Federal Cash Grants	333,194
Other Revenues	18,846
Total Revenues	**1,303,621**
Purchased Transportation	593,926
Other Expenses	248,119
Total Expenses	**842,045**
Net Transit Income (Loss)	**461,576**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ 461,576**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tulare

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	20,370
Total Operating Expenses		21,480
Net Operating Income (Loss)		**(1,110)**
Total Non-Operating Revenue		42,174
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**41,064**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**41,064**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	9,093,368
Total Operating Expenses		10,459,671
Net Operating Income (Loss)		**(1,366,303)**
Total Non-Operating Revenues		1,640,514
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**274,211**
Transfers In from the County		—
Transfers Out to the County		520,194
Net Transfers In (Out)		**(520,194)**
Net Income (Loss)	**$**	**(245,983)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Tuolumne

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 12,863,861
Less Than County Wide Funds - Secured and Unsecured	1,960,274
Property Tax In-Lieu of Vehicle License Fees	3,863,529
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	36,054
Total Property Taxes	**18,723,718**
Other Taxes	
Sales and Use Taxes	3,954,879
Transportation Tax (Non-Transit)	814,729
Property Transfer	672,257
Transient Lodging	1,173,980
Timber Yield	45,801
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**6,661,646**
Total Taxes	**25,385,364**
Special Benefit Assessments	
Operations	188,497
Capital Outlay	—
Total Special Benefit Assessments	**188,497**
Licenses, Permits and Franchises	
Animal Licenses	50,915
Business Licenses	—
Construction Permits	1,646,609
Road Privileges and Permits	62,846
Zoning Permits	292,419
Franchises	412,063
Other	41,078
Total Licenses Permits and Franchises	**2,505,930**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	—
Other Court Fines	923,274
Forfeitures and Penalties	47,029
Penalties and Cost on Delinquent Taxes	1,080,000
Total Fines, Forfeitures and Penalties	**2,050,303**
Revenue from Use of Money and Property	
Interest	392,823
Rents and Concessions	297,825
Royalties	—
Total Revenue from the Use of Money and Property	**690,648**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	2,384,454
Motor Vehicle In-Lieu Tax	277,745
Realignment from the Vehicle License Fee Fund	3,120,019
Public Assistance Administration	4,737,460
Public Assistance Programs	1,672,142
Realignment for Social Services	1,173,309
Health:	
Aid for Mental Health	1,624,663
Realignment for Mental Health	1,038,708
Medically Indigent Adults	—
Alcohol and Drug Abuse	468,136
Other Aid for Health	351,449
Realignment for Health Services	961,301
Homeowners' Property Tax Relief	291,345
Open Space Tax Relief	117,279
SB90 Mandated Costs	30,583
Public Safety Fund	3,069,458
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	132,458
Office of Criminal Justice and Planning Programs	—
Library	159,895
District Attorney Programs	560,039
Law Enforcement	887,588
Other	2,252,770
Total State	**25,310,801**
Federal	
Public Assistance Administration	2,972,884
Public Assistance Programs	6,685,367
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	—
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	1,400,559
Aging Programs	206,958
Senior Citizens Programs	—
Road Projects	39,682
Law Enforcement	70,847
Other	2,321,324
Total Federal	**13,697,621**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	988,195
Total Other Aid	**988,195**
Charges for Current Services	
Assessments and Tax Collection Fees	155,416
Property Tax Administrative Fees	59,262
Auditing and Accounting Fees	269,178
Communication Services	—
Election Services	30,322
Legal Services	503,153
Planning and Engineering Services	1,229,343
Agricultural Services	—
Civil Process Services	23,458
Court Fees and Costs	407,111
Booking Fees	64,076
Estate Fees	105,439
Human Services	40,246
Law Enforcement Services	551,186
Recording Fees	490,259
Road and Street Services	371,417
Health Fees	883,228
Mental Health Services	516,833
California Children Services	—
Sanitation Services	1,482,787
Institutional Care and Services	157,135
Library Services	22,793
Park and Recreation Fees	217,521
Other:	
Personnel Services	136,130
Building Maintenance and Grounds	739,797
Administrative Services	371,250
Other	3,130,310
Total Charges for Current Services	**11,957,650**
Miscellaneous Revenue	
Other Sales	551,923
Tobacco Settlement	—
Welfare Repayments	1,780
Cancelled Warrants	—
Other	227,743
Total Miscellaneous Revenue	**781,446**
Other Financing Sources	
Sale of Fixed Assets	207,419
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**207,419**
Total General County Revenues Before Transfers	**83,763,874**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 83,763,874**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Tuolumne

General	
Board of Supervisors	$ 594,319
Clerk of the Board	—
Administrative Officer	747,553
Other	—
Total Legislative and Administrative	**1,341,872**
Finance	
Auditor-Controller	912,999
Treasurer-Tax Collector	374,599
Assessor	1,324,177
Other	460,453
Total Finance	**3,072,228**
Counsel	
County Counsel	779,012
Other	—
Total Counsel	**779,012**
Total Personnel	**624,033**
Total Elections	**345,599**
Total Communications	**920,647**
Total Property Management	**2,779,756**
Plant Acquisition	
Jails	—
Courts	—
Other	1,598,465
Total Plant Acquisition	**1,598,465**
Total Promotion	**432,109**
Total Other General	**3,415,041**
Total General	**15,308,762**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	361,664
Fifty Percent Excess Revenue Calculation	318,716
Other Trial Court	65,896
County Clerk	—
Grand Jury (Including Audit)	22,007
District Attorney-Prosecution	1,480,560
District Attorney-Family Support	1,864,760
Public Defender	684,788
Court Appointed Counsel	279,511
Other	—
Total Judicial	**5,077,902**
Total Police Protection	**8,601,346**
Detention and Correction	
Adult Detention	3,401,220
Juvenile Detention	—
Probation	2,347,281
Total Detention and Correction	**5,748,501**
Total Fire Protection	**2,868,933**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	647,093
Building Inspector	—
Other	—
Total Protective Inspection	**647,093**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	130,168
Coroner	—
Emergency Services	188,467
Planning and Zoning	2,732,400
Pound	614,153
Other	—
Total Other Protection	**3,665,188**
Total Public Protection	**26,608,963**

Public Ways and Facilities	
Total Roads	6,404,943
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**6,404,943**
Health	
Total Public Health	4,577,100
Total Medical Care	—
Total Mental Health	4,741,845
Total Drug and Alcohol Abuse Services	795,615
Total Health	**10,114,560**
Sanitation	
Total Refuse Collection and Disposal	5,706,639
Total Sanitation	**5,706,639**
Public Assistance	
Welfare	
Administration	9,300,691
Aid Programs - Cash (Grants)	5,421,352
Total Welfare	**14,722,043**
Social Services	
Administration and Programs	—
Other	92,883
Total Social Services	**92,883**
General Relief	
Aid to Indigents	—
Indigent Burial	—
Total General Relief	**—**
Total Care of Court Wards	**305,945**
Total Veteran Services	**99,880**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	—
Total Other Public Assistance	**—**
Total Public Assistance	**15,220,751**
Education	
Total School Administration	—
Total Library Services	1,180,001
Total Agricultural Education	140,356
Total Other Education	—
Total Education	**1,320,357**
Recreation and Cultural Services	
Total Recreation Facilities	1,104,688
Total Cultural Services	23,400
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**1,128,088**
Debt Service	
Total Retirement of Long-Term Debt	—
Total Interest on Long-Term Debt	—
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**—**
Total General County Expenditures Before Transfers	**81,813,063**
Transfers Out	
Total Transfers Out to Enterprises	1,813,366
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 83,626,429**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 87,613,038	$ 32,069,359	$ 55,543,679

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tuolumne

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Closure/Postclosure Landfill Liability	—	—	—	—	—	—	$ 4,875,807
Hospital Loan	—	—	—	—	—	—	6,850,382
Total Other Long-Term Debt Schedule				—	—	—	**11,726,189**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 11,726,189**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ —**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	**Yes**
Patient Revenues	
Gross Patient Revenue	$ 76,412,918
Total Deductions from Revenues	52,207,433
Net Patient Revenue	**24,205,485**
Total Other Operating Revenues	507,873
Total Operating Revenue	**24,713,358**
Total Operating Expenses	28,907,422
Net Operating Income (Loss)	**(4,194,064)**
Total Non-Operating Revenue	1,754,643
Total Non-Operating Expenses	495,850
Net Non-Operating Income	**1,258,793**
Net Income Before Extraordinary Items	**(2,935,271)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(2,935,271)**
Transfers In from the County	1,800,000
Transfers Out to the County	—
Net Transfers In (Out)	**1,800,000**
Net Income (Loss)	**$ (1,135,271)**
Current Year Capital Outlay (Enterprise Activity)	**$ 853,801**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 334,068
Local Cash Grants	511,996
State Cash Grants	115,368
Federal Cash Grants	94,336
Other Revenues	149,228
Total Revenues	**1,204,996**
Purchased Transportation	912,961
Other Expenses	433,166
Total Expenses	**1,346,127**
Net Transit Income (Loss)	**(141,131)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (141,131)**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tuolumne

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	355,533
Total Operating Expenses		713,817
Net Operating Income (Loss)		**(358,284)**
Total Non-Operating Revenue		64,056
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(294,228)**
Transfers In from the County		13,366
Transfers Out to the County		—
Net Transfers In (Out)		**13,366**
Net Income (Loss)	**$**	**(280,862)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**14,884**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:		**Ambulance**
Total Operating Revenue	$	3,346,845
Total Operating Expense		3,179,772
Net Operating Income (Loss)		**167,073**
Total Non-Operating Revenue		49,646
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**216,719**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**216,719**
Current Year Capital Outlay	**$**	**312,682**

Comments

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Ventura

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 127,312,734
Less Than County Wide Funds - Secured and Unsecured	6,981,769
Property Tax In-Lieu of Vehicle License Fees	60,667,973
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	382,961
Total Property Taxes	**195,345,437**
Other Taxes	
Sales and Use Taxes	8,708,741
Transportation Tax (Non-Transit)	1,434,328
Property Transfer	7,239,162
Transient Lodging	232,875
Timber Yield	—
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**17,615,106**
Total Taxes	**212,960,543**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	819,645
Business Licenses	3,962,409
Construction Permits	2,890,303
Road Privileges and Permits	347,341
Zoning Permits	414,176
Franchises	2,913,450
Other	4,331,436
Total Licenses Permits and Franchises	**15,678,760**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	1,575,046
Other Court Fines	2,332,572
Forfeitures and Penalties	7,509,813
Penalties and Cost on Delinquent Taxes	4,372,452
Total Fines, Forfeitures and Penalties	**15,789,883**
Revenue from Use of Money and Property	
Interest	5,308,182
Rents and Concessions	119,925
Royalties	—
Total Revenue from the Use of Money and Property	**5,428,107**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	10,293,413
Motor Vehicle In-Lieu Tax	97,753
Realignment from the Vehicle License Fee Fund	19,833,338
Public Assistance Administration	40,749,726
Public Assistance Programs	23,170,442
Realignment for Social Services	11,469,443
Health:	
Aid for Mental Health	12,684,570
Realignment for Mental Health	11,585,165
Medically Indigent Adults	—
Alcohol and Drug Abuse	4,745,730
Other Aid for Health	10,659,793
Realignment for Health Services	5,109,602
Homeowners' Property Tax Relief	1,746,348
Open Space Tax Relief	325,159
SB90 Mandated Costs	—
Public Safety Fund	53,845,529
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	3,925,614
Office of Criminal Justice and Planning Programs	2,768,902
Library	333,213
District Attorney Programs	6,997,693
Law Enforcement	14,159
Other	9,623,709
Total State	**229,979,301**
Federal	
Public Assistance Administration	11,707,178
Public Assistance Programs	62,573,216
Health Administration	5,528,416
Workforce Investment Act (WIA)	5,532,109
Community Development Block Grant	5,590,854
Health Grants	7,235,966
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	12,118,991
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	4,652,449
Other	7,063,934
Total Federal	**122,003,113**
Other Aid	
Other In-Lieu Taxes	20,280
Other Governmental Agencies	17,342,898
Total Other Aid	**17,363,178**
Charges for Current Services	
Assessments and Tax Collection Fees	7,216,337
Property Tax Administrative Fees	—
Auditing and Accounting Fees	452,497
Communication Services	—
Election Services	911,525
Legal Services	855,015
Planning and Engineering Services	5,928,663
Agricultural Services	635,450
Civil Process Services	302,372
Court Fees and Costs	13,508,136
Booking Fees	524,667
Estate Fees	63,926
Human Services	1,597,167
Law Enforcement Services	46,131,752
Recording Fees	5,937,976
Road and Street Services	—
Health Fees	827,439
Mental Health Services	13,603,440
California Children Services	5,848
Sanitation Services	35,669
Institutional Care and Services	6,588,536
Library Services	237,692
Park and Recreation Fees	—
Other:	
Personnel Services	487
Building Maintenance and Grounds	—
Administrative Services	8,836,785
Other	15,021,195
Total Charges for Current Services	**129,222,574**
Miscellaneous Revenue	
Other Sales	2,055,075
Tobacco Settlement	8,176,853
Welfare Repayments	649,185
Cancelled Warrants	—
Other	11,028,948
Total Miscellaneous Revenue	**21,910,061**
Other Financing Sources	
Sale of Fixed Assets	2,300,705
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	1,525,450
Total Other Financing Sources	**3,826,155**
Total General County Revenues Before Transfers	**774,161,675**
Transfers In	
Total Transfers In from Enterprises	21,640,192
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 795,801,867**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Ventura

General	
Board of Supervisors	$ 2,067,785
Clerk of the Board	438,738
Administrative Officer	4,989,729
Other	953,459
Total Legislative and Administrative	**8,449,711**
Finance	
Auditor-Controller	11,137,684
Treasurer-Tax Collector	4,208,769
Assessor	10,718,780
Other	—
Total Finance	**26,065,233**
Counsel	
County Counsel	3,836,546
Other	—
Total Counsel	**3,836,546**
Total Personnel	**3,119,231**
Total Elections	**2,754,559**
Total Communications	**—**
Total Property Management	**5,773,316**
Plant Acquisition	
Jails	29,406
Courts	750,597
Other	2,255,379
Total Plant Acquisition	**3,035,382**
Total Promotion	**—**
Total Other General	**3,045,522**
Total General	**56,079,500**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	14,309,539
Fifty Percent Excess Revenue Calculation	2,545,660
Other Trial Court	7,174,626
County Clerk	851,571
Grand Jury (Including Audit)	242,263
District Attorney-Prosecution	30,593,167
District Attorney-Family Support	18,463,448
Public Defender	10,603,931
Court Appointed Counsel	2,702,699
Other	—
Total Judicial	**87,486,904**
Total Police Protection	**104,381,340**
Detention and Correction	
Adult Detention	77,665,737
Juvenile Detention	25,118,899
Probation	13,469,517
Total Detention and Correction	**116,254,153**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	4,217,920
Building Inspector	2,908,859
Other	500,568
Total Protective Inspection	**7,627,347**
Other Protection	
Local Agency Formation Commission (LAFCO)	157,689
Recorder	2,675,811
Coroner	1,453,568
Emergency Services	—
Planning and Zoning	4,055,720
Pound	4,036,744
Other	4,463,179
Total Other Protection	**16,842,711**
Total Public Protection	**332,592,455**

Public Ways and Facilities	
Total Roads	28,288,919
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**28,288,919**
Health	
Total Public Health	48,263,892
Total Medical Care	21,640,192
Total Mental Health	42,613,642
Total Drug and Alcohol Abuse Services	14,923,024
Total Health	**127,440,750**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	41,395,847
Aid Programs - Cash (Grants)	52,340,329
Total Welfare	**93,736,176**
Social Services	
Administration and Programs	29,933,947
Other	60,749
Total Social Services	**29,994,696**
General Relief	
Aid to Indigents	374,372
Indigent Burial	—
Total General Relief	**374,372**
Total Care of Court Wards	**—**
Total Veteran Services	**—**
Other Public Assistance	
Workforce Investment Act (WIA)	6,236,397
Other	37,899,886
Total Other Public Assistance	**44,136,283**
Total Public Assistance	**168,241,527**
Education	
Total School Administration	—
Total Library Services	8,986,423
Total Agricultural Education	375,804
Total Other Education	—
Total Education	**9,362,227**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**—**
Debt Service	
Total Retirement of Long-Term Debt	27,976,480
Total Interest on Long-Term Debt	7,135,305
Total Interest on Short-Term Notes and Warrants	4,393,545
Total Debt Service	**39,505,330**
Total General County Expenditures Before Transfers	**761,510,708**
Transfers Out	
Total Transfers Out to Enterprises	35,347,150
Operating Transfers Between Funds Other Than Governmental and Enterprise	2,019,223
Total General County Expenditures and Transfers Out	**$ 798,877,081**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 843,751,862	$ 219,326,041	$ 624,425,821

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Ventura

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1996	2007	$ 154,510,000	$ 154,510,000	$ 99,010,000	$ 55,500,000
Total Pension Obligation Bonds				**154,510,000**	**154,510,000**	**99,010,000**	**55,500,000**
Federal Construction Loans							
Harbor Comm Fish Facility	1982	—	—	450,000	—	102,000	188,000
Airports Fuel Facility	1998	—	—	500,000	—	122,370	360,722
Total Federal Construction Loans				**950,000**	**—**	**224,370**	**548,722**
State Construction Loans							
Harbor Revetment	1978	—	—	5,893,000	—	1,583,655	1,544,389
Marina Revetment	2002	—	—	5,000,000	—	6,067	178,399
Total State Construction Loans				**10,893,000**	**—**	**1,589,722**	**1,722,788**
Other Long-Term Debt Schedule							
Airports-LUFT	—	—	—	—	—	—	647,000
Compensated Absences	—	—	—	—	—	—	20,178,693
Enterprise Compensated Absences	—	—	—	—	—	—	4,353,867
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**25,179,560**
County Total Bonds and Other Long-Term Debt				**$ 166,353,000**	**$ 154,510,000**	**$ 100,824,092**	**$ 82,951,070**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 144,993,965**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	**Yes**
Patient Revenues	
Gross Patient Revenue	$ 318,678,864
Total Deductions from Revenues	193,459,945
Net Patient Revenue	**125,218,919**
Total Other Operating Revenues	3,558,915
Total Operating Revenue	**128,777,834**
Total Operating Expenses	137,813,177
Net Operating Income (Loss)	**(9,035,343)**
Total Non-Operating Revenue	6,043,836
Total Non-Operating Expenses	1,482,785
Net Non-Operating Income	**4,561,051**
Net Income Before Extraordinary Items	**(4,474,292)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(4,474,292)**
Transfers In from the County	31,748,800
Transfers Out to the County	21,640,192
Net Transfers In (Out)	**10,108,608**
Net Income (Loss)	**$ 5,634,316**
Current Year Capital Outlay (Enterprise Activity)	**$ 5,219,037**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 33,744
Local Cash Grants	229,028
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	2,694
Total Revenues	**265,466**
Purchased Transportation	228,621
Other Expenses	36,845
Total Expenses	**265,466**
Net Transit Income (Loss)	**—**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Ventura

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	4,848,463
Total Operating Expenses		5,749,472
Net Operating Income (Loss)		**(901,009)**
Total Non-Operating Revenue		5,069,619
Total Non-Operating Expenses		56,792
Income (Loss) Before Operating Transfers		**4,111,818**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**4,111,818**
Current Year Capital Outlay (Enterprise Activity)	**$**	**5,404,846**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses: Harbor

Total Operating Revenue	$	8,069,437
Total Operating Expense		7,908,593
Net Operating Income (Loss)		**160,844**
Total Non-Operating Revenue		276,077
Total Non-Operating Expenses		659,082
Income (Loss) Before Operating Transfers		**(222,161)**
Transfers In from the County		1,405,700
Transfers Out to the County		—
Net Transfers In (Out)		**1,405,700**
Net Income (Loss)	**$**	**1,183,539**
Current Year Capital Outlay	**$**	**279,171**

Other Enterprise Statement of Revenues and Expenses: Health Care

Total Operating Revenue	$	17,569,486
Total Operating Expense		17,692,053
Net Operating Income (Loss)		**(122,567)**
Total Non-Operating Revenue		137,049
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**14,482**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**14,482**
Current Year Capital Outlay	**$**	**—**

Table 6. Counties Annual Report — Fiscal Year 2004-05

Other Enterprise Statement of Revenues and Expenses:		Parks
Total Operating Revenue	$	2,400,022
Total Operating Expense		4,439,868
Net Operating Income (Loss)		**(2,039,846)**
Total Non-Operating Revenue		2,444,443
Total Non-Operating Expenses		142,899
Income (Loss) Before Operating Transfers		**261,698**
Transfers In from the County		2,192,650
Transfers Out to the County		—
Net Transfers In (Out)		**2,192,650**
Net Income (Loss)	**$**	**2,454,348**
Current Year Capital Outlay	**$**	**2,181,907**

Comments

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Yolo

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 11,276,369
Less Than County Wide Funds - Secured and Unsecured	2,078,302
Property Tax In-Lieu of Vehicle License Fees	13,093,339
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	1,857,516
Total Property Taxes	**28,305,526**
Other Taxes	
Sales and Use Taxes	2,310,052
Transportation Tax (Non-Transit)	611,720
Property Transfer	2,021,761
Transient Lodging	85,430
Timber Yield	—
Aircraft	171,548
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**5,200,511**
Total Taxes	**33,506,037**
Special Benefit Assessments	
Operations	539,934
Capital Outlay	139,248
Total Special Benefit Assessments	**679,182**
Licenses, Permits and Franchises	
Animal Licenses	184,500
Business Licenses	85,548
Construction Permits	6,374,140
Road Privileges and Permits	58,005
Zoning Permits	159,388
Franchises	407,107
Other	1,753,633
Total Licenses Permits and Franchises	**9,022,321**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	313,996
Other Court Fines	2,092,806
Forfeitures and Penalties	1,089,106
Penalties and Cost on Delinquent Taxes	715,015
Total Fines, Forfeitures and Penalties	**4,210,923**
Revenue from Use of Money and Property	
Interest	3,240,426
Rents and Concessions	548,032
Royalties	—
Total Revenue from the Use of Money and Property	**3,788,458**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	3,390,463
Motor Vehicle In-Lieu Tax	3,865,295
Realignment from the Vehicle License Fee Fund	6,101,255
Public Assistance Administration	10,261,304
Public Assistance Programs	11,720,709
Realignment for Social Services	6,530,842
Health:	
Aid for Mental Health	2,607,035
Realignment for Mental Health	4,334,907
Medically Indigent Adults	—
Alcohol and Drug Abuse	1,641,023
Other Aid for Health	1,011,739
Realignment for Health Services	1,418,117
Homeowners' Property Tax Relief	206,853
Open Space Tax Relief	1,324,809
SB90 Mandated Costs	319,244
Public Safety Fund	13,936,390
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	714,112
Office of Criminal Justice and Planning Programs	174,814
Library	56,479
District Attorney Programs	2,277,611
Law Enforcement	813,812
Other	11,001,226
Total State	**83,708,039**
Federal	
Public Assistance Administration	17,856,993
Public Assistance Programs	12,463,584
Health Administration	6,981
Workforce Investment Act (WIA)	1,762,950
Community Development Block Grant	310,000
Health Grants	2,256,961
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	610,524
DEA Programs/Drug and Alcohol Programs	1,413,648
District Attorney Programs	3,900,306
Aging Programs	31,896
Senior Citizens Programs	—
Road Projects	1,082,472
Law Enforcement	530,464
Other	1,798,983
Total Federal	**44,025,762**
Other Aid	
Other In-Lieu Taxes	27,321
Other Governmental Agencies	7,088,248
Total Other Aid	**7,115,569**
Charges for Current Services	
Assessments and Tax Collection Fees	625,929
Property Tax Administrative Fees	642,329
Auditing and Accounting Fees	125,242
Communication Services	—
Election Services	67,614
Legal Services	285,704
Planning and Engineering Services	439,969
Agricultural Services	165,440
Civil Process Services	118,383
Court Fees and Costs	1,900,005
Booking Fees	558,083
Estate Fees	26,517
Human Services	110,619
Law Enforcement Services	145,193
Recording Fees	1,759,046
Road and Street Services	18,669
Health Fees	4,300,890
Mental Health Services	1,317,410
California Children Services	1,956
Sanitation Services	—
Institutional Care and Services	141,521
Library Services	130,794
Park and Recreation Fees	120,577
Other:	
Personnel Services	5,451
Building Maintenance and Grounds	8,046
Administrative Services	418,590
Other	903,249
Total Charges for Current Services	**14,337,226**
Miscellaneous Revenue	
Other Sales	665,446
Tobacco Settlement	—
Welfare Repayments	668,739
Cancelled Warrants	47,222
Other	4,879,563
Total Miscellaneous Revenue	**6,260,970**
Other Financing Sources	
Sale of Fixed Assets	67,359
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**67,359**
Total General County Revenues Before Transfers	**206,721,846**
Transfers In	
Total Transfers In from Enterprises	2,237,690
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 208,959,536**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Yolo

General	
Board of Supervisors	$ 811,284
Clerk of the Board	234,376
Administrative Officer	1,084,617
Other	—
Total Legislative and Administrative	**2,130,277**
Finance	
Auditor-Controller	1,324,119
Treasurer-Tax Collector	646,976
Assessor	2,014,598
Other	671,712
Total Finance	**4,657,405**
Counsel	
County Counsel	717,935
Other	—
Total Counsel	**717,935**
Total Personnel	**2,186,357**
Total Elections	**1,216,252**
Total Communications	**894,619**
Total Property Management	**3,564,288**
Plant Acquisition	
Jails	—
Courts	—
Other	1,332,913
Total Plant Acquisition	**1,332,913**
Total Promotion	**—**
Total Other General	**2,875,694**
Total General	**19,575,740**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	880,800
Fifty Percent Excess Revenue Calculation	372,605
Other Trial Court	1,793,427
County Clerk	—
Grand Jury (Including Audit)	75,392
District Attorney-Prosecution	8,306,061
District Attorney-Family Support	6,256,694
Public Defender	3,352,603
Court Appointed Counsel	1,075,369
Other	621,961
Total Judicial	**22,734,912**
Total Police Protection	**7,395,392**
Detention and Correction	
Adult Detention	10,726,003
Juvenile Detention	10,115,098
Probation	4,112,326
Total Detention and Correction	**24,953,427**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	1,270,532
Building Inspector	233,318
Other	113,577
Total Protective Inspection	**1,617,427**
Other Protection	
Local Agency Formation Commission (LAFCO)	220,281
Recorder	1,206,118
Coroner	497,461
Emergency Services	1,552
Planning and Zoning	2,619,096
Pound	1,485,323
Other	763,716
Total Other Protection	**6,793,547**
Total Public Protection	**63,494,705**

Public Ways and Facilities	
Total Roads	5,887,241
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**5,887,241**
Health	
Total Public Health	14,114,395
Total Medical Care	4,552,042
Total Mental Health	13,350,366
Total Drug and Alcohol Abuse Services	3,781,258
Total Health	**35,798,061**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	18,276,214
Aid Programs - Cash (Grants)	27,793,795
Total Welfare	**46,070,009**
Social Services	
Administration and Programs	12,307,214
Other	—
Total Social Services	**12,307,214**
General Relief	
Aid to Indigents	402,018
Indigent Burial	—
Total General Relief	**402,018**
Total Care of Court Wards	**2,379,809**
Total Veteran Services	**180,259**
Other Public Assistance	
Workforce Investment Act (WIA)	1,836,441
Other	1,131,397
Total Other Public Assistance	**2,967,838**
Total Public Assistance	**64,307,147**
Education	
Total School Administration	—
Total Library Services	3,102,880
Total Agricultural Education	226,542
Total Other Education	—
Total Education	**3,329,422**
Recreation and Cultural Services	
Total Recreation Facilities	832,463
Total Cultural Services	5,000
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**837,463**
Debt Service	
Total Retirement of Long-Term Debt	439,758
Total Interest on Long-Term Debt	657,876
Total Interest on Short-Term Notes and Warrants	174,514
Total Debt Service	**1,272,148**
Total General County Expenditures Before Transfers	**194,501,927**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	170,422
Total General County Expenditures and Transfers Out	**$ 194,672,349**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under/(Over) Appropriations Limit**
$ 1,131,223,427	$ 39,445,972	$ 1,091,777,455

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Yolo

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Special Assessment Bonds							
Mello-Roos Davis Branch Library	2003	2003	2022	$ 2,330,000	$ 2,330,000	$ 80,000	$ 2,250,000
Total Special Assessment Bonds				**2,330,000**	**2,330,000**	**80,000**	**2,250,000**
Other Long-Term Debt Schedule							
Davis Administration Building	—	—	—	—	—	—	570,000
Capital Leases	—	—	—	—	—	—	134,700
Compensated Absences	—	—	—	—	—	—	5,184,354
Airport Master Plan	—	—	—	—	—	—	197,442
Pre/Post Closure Liability	—	—	—	—	—	—	19,529,197
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**25,615,693**
County Total Bonds and Other Long-Term Debt				**$ 2,330,000**	**$ 2,330,000**	**$ 80,000**	**$ 27,865,693**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 16,549,427**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Yolo

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	138,123
Total Operating Expenses		164,437
Net Operating Income (Loss)		**(26,314)**
Total Non-Operating Revenue		329,634
Total Non-Operating Expenses		6,018
Income (Loss) Before Operating Transfers		**297,302**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**297,302**
Current Year Capital Outlay (Enterprise Activity)	**$**	**554,982**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	8,107,026
Total Operating Expenses		(145,272)
Net Operating Income (Loss)		**8,252,298**
Total Non-Operating Revenues		894,178
Total Non-Operating Expenses		4,702
Income (Loss) Before Operating Transfers		**9,141,774**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**9,141,774**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:		**Managed Health Care**
Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		2,237,690
Net Transfers In (Out)		**(2,237,690)**
Net Income (Loss)	**$**	**(2,237,690)**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include $3,718,796 in vehicle license fee (VLF) gap loan proceeds from the sale of the county's VLF receivables.
   Reference: Table 6, Statement of County Revenues.

2. Informational Note: The Other Enterprise, Managed Health Care, has been reclassified from an Enterprise Fund to a Governmental Fund because the county determined that the fund receives most of its revenue from state and federal governments.
   Reference: Table 6, Other Enterprise Statement of Revenues and Expenses.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
County of Yuba

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 6,572,681
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	4,449,343
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	27,512
Total Property Taxes	**11,049,536**
Other Taxes	
Sales and Use Taxes	3,441,689
Transportation Tax (Non-Transit)	665,724
Property Transfer	1,109,419
Transient Lodging	187,263
Timber Yield	111,179
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	20,746
Total Other Taxes	**5,536,020**
Total Taxes	**16,585,556**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	116,336
Business Licenses	4,826
Construction Permits	1,618,622
Road Privileges and Permits	272,385
Zoning Permits	135,489
Franchises	845,494
Other	47,628
Total Licenses Permits and Franchises	**3,040,780**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	296,274
Other Court Fines	235,987
Forfeitures and Penalties	—
Penalties and Cost on Delinquent Taxes	709,510
Total Fines, Forfeitures and Penalties	**1,241,771**
Revenue from Use of Money and Property	
Interest	671,950
Rents and Concessions	176,360
Royalties	—
Total Revenue from the Use of Money and Property	**848,310**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,644,680
Motor Vehicle In-Lieu Tax	(323,857)
Realignment from the Vehicle License Fee Fund	1,934,428
Public Assistance Administration	8,263,460
Public Assistance Programs	9,870,682
Realignment for Social Services	4,762,777
Health:	
Aid for Mental Health	—
Realignment for Mental Health	—
Medically Indigent Adults	—
Alcohol and Drug Abuse	153,563
Other Aid for Health	1,115,926
Realignment for Health Services	937,256
Homeowners' Property Tax Relief	139,101
Open Space Tax Relief	—
SB90 Mandated Costs	31,743
Public Safety Fund	2,003,687
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	136,372
Office of Criminal Justice and Planning Programs	296,767
Library	121,905
District Attorney Programs	—
Law Enforcement	—
Other	5,794,110
Total State	**36,882,600**
Federal	
Public Assistance Administration	8,732,935
Public Assistance Programs	10,496,127
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	301,277
Health Grants	236,953
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	26,400
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	4,035,398
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	—
Other	899,618
Total Federal	**24,728,708**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	2,104,462
Total Other Aid	**2,104,462**
Charges for Current Services	
Assessments and Tax Collection Fees	291,807
Property Tax Administrative Fees	151,317
Auditing and Accounting Fees	25,534
Communication Services	—
Election Services	20,879
Legal Services	176,160
Planning and Engineering Services	2,129,397
Agricultural Services	39,953
Civil Process Services	—
Court Fees and Costs	413,901
Booking Fees	34,713
Estate Fees	—
Human Services	29,541
Law Enforcement Services	652,826
Recording Fees	230,255
Road and Street Services	—
Health Fees	1,824,346
Mental Health Services	—
California Children Services	—
Sanitation Services	—
Institutional Care and Services	4,287,704
Library Services	12,097
Park and Recreation Fees	—
Other:	
Personnel Services	100,836
Building Maintenance and Grounds	—
Administrative Services	—
Other	279,256
Total Charges for Current Services	**10,700,522**
Miscellaneous Revenue	
Other Sales	23,755
Tobacco Settlement	1,690
Welfare Repayments	—
Cancelled Warrants	10,955
Other	3,332,407
Total Miscellaneous Revenue	**3,368,807**
Other Financing Sources	
Sale of Fixed Assets	6,460
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**6,460**
Total General County Revenues Before Transfers	**99,507,976**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	3,331,600
Total General County Revenues and Transfers In	**$ 102,839,576**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
County of Yuba

General	
Board of Supervisors	$ 496,984
Clerk of the Board	133,874
Administrative Officer	300,394
Other	3,751,473
Total Legislative and Administrative	**4,682,725**
Finance	
Auditor-Controller	315,680
Treasurer-Tax Collector	274,012
Assessor	1,227,118
Other	218,586
Total Finance	**2,035,396**
Counsel	
County Counsel	411,791
Other	—
Total Counsel	**411,791**
Total Personnel	**318,962**
Total Elections	**287,072**
Total Communications	**—**
Total Property Management	**893,719**
Plant Acquisition	
Jails	—
Courts	333,243
Other	88,577
Total Plant Acquisition	**421,820**
Total Promotion	**221,332**
Total Other General	**—**
Total General	**9,272,817**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	289,325
Fifty Percent Excess Revenue Calculation	40,220
Other Trial Court	—
County Clerk	—
Grand Jury (Including Audit)	35,952
District Attorney-Prosecution	1,423,233
District Attorney-Family Support	3,889,582
Public Defender	631,003
Court Appointed Counsel	547,959
Other	14,664
Total Judicial	**6,871,938**
Total Police Protection	**7,811,098**
Detention and Correction	
Adult Detention	6,091,127
Juvenile Detention	2,669,279
Probation	4,085,220
Total Detention and Correction	**12,845,626**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**500,651**
Protective Inspection	
Agricultural Commissioner	867,823
Building Inspector	1,904,100
Other	—
Total Protective Inspection	**2,771,923**
Other Protection	
Local Agency Formation Commission (LAFCO)	51,029
Recorder	—
Coroner	—
Emergency Services	811,118
Planning and Zoning	1,173,510
Pound	798,702
Other	253,171
Total Other Protection	**3,087,530**
Total Public Protection	**33,888,766**

Public Ways and Facilities	
Total Roads	5,819,956
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**5,819,956**
Health	
Total Public Health	5,542,728
Total Medical Care	—
Total Mental Health	—
Total Drug and Alcohol Abuse Services	—
Total Health	**5,542,728**
Sanitation	
Total Refuse Collection and Disposal	287
Total Sanitation	**287**
Public Assistance	
Welfare	
Administration	16,117,548
Aid Programs - Cash (Grants)	21,235,517
Total Welfare	**37,353,065**
Social Services	
Administration and Programs	4,821,544
Other	1,419,105
Total Social Services	**6,240,649**
General Relief	
Aid to Indigents	12,677
Indigent Burial	—
Total General Relief	**12,677**
Total Care of Court Wards	**—**
Total Veteran Services	**173,543**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	1,004,039
Total Other Public Assistance	**1,004,039**
Total Public Assistance	**44,783,973**
Education	
Total School Administration	—
Total Library Services	779,547
Total Agricultural Education	58,582
Total Other Education	—
Total Education	**838,129**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**—**
Debt Service	
Total Retirement of Long-Term Debt	220,000
Total Interest on Long-Term Debt	71,359
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**291,359**
Total General County Expenditures Before Transfers	**100,438,015**
Transfers Out	
Total Transfers Out to Enterprises	900
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 100,438,915**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 37,256,851	$ 18,357,050	$ 18,899,801

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Yuba

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
State Construction Loans							
DOT Aero Loan	1995	—	—	$ 465,922	$ —	$ 158,545	$ 231,925
Total State Construction Loans				**465,922**	**—**	**158,545**	**231,925**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	2,285,493
Compensated Absences - Airport	—	—	—	—	—	—	61,847
Yuba County Loan	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**2,347,340**
County Total Bonds and Other Long-Term Debt				**$ 465,922**	**$ —**	**$ 158,545**	**$ 2,579,265**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 1,887,535**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	
Patient Revenues	
Gross Patient Revenue	$ —
Total Deductions from Revenues	—
Net Patient Revenue	**—**
Total Other Operating Revenues	—
Total Operating Revenue	**—**
Total Operating Expenses	—
Net Operating Income (Loss)	**—**
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	**—**
Net Income Before Extraordinary Items	**—**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**—**
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	**—**
Net Income (Loss)	**$ —**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	**—**
Purchased Transportation	—
Other Expenses	—
Total Expenses	**—**
Net Transit Income (Loss)	**—**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ —**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ —**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Yuba

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	499,707
Total Operating Expenses		420,159
Net Operating Income (Loss)		**79,548**
Total Non-Operating Revenue		82,971
Total Non-Operating Expenses		60,678
Income (Loss) Before Operating Transfers		**101,841**
Transfers In from the County		900
Transfers Out to the County		—
Net Transfers In (Out)		**900**
Net Income (Loss)	**$**	**102,741**
Current Year Capital Outlay (Enterprise Activity)	**$**	**110,873**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	$	—
Total Operating Expenses		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	$	—
Total Operating Expense		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**—**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**—**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, reflect a negative balance of ($323,857) due to an accrual reversal. No actual current year revenues were received.
   Reference: Table 6, Statement of County Revenues.

2. Informational Note: Revenues for State, Realignment from the Vehicle License Fee Fund, and expenditures for Health, Public Health, are both understated by $2,395,580 because they are reported net of County Medical Services Program (CMSP) offsets.
   Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Revenues
Statewide Totals

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 5,104,998,296
Less Than County Wide Funds - Secured and Unsecured	360,394,625
Property Tax In-Lieu of Vehicle License Fees	2,358,005,950
Voter Approved Indebtedness	87,168,256
Prior Year Secured and Unsecured	45,791,324
Total Property Taxes	**7,956,358,451**
Other Taxes	
Sales and Use Taxes	540,993,960
Transportation Tax (Non-Transit)	138,323,094
Property Transfer	378,727,215
Transient Lodging	107,184,167
Timber Yield	4,485,931
Aircraft	22,494,885
Construction Development Taxes	62,262,230
Utility Users Tax	78,491,780
Other	378,434,470
Total Other Taxes	**1,711,397,732**
Total Taxes	**9,667,756,183**
Special Benefit Assessments	
Operations	19,393,603
Capital Outlay	277,689
Total Special Benefit Assessments	**19,671,292**
Licenses, Permits and Franchises	
Animal Licenses	24,078,567
Business Licenses	60,578,984
Construction Permits	214,726,399
Road Privileges and Permits	10,494,488
Zoning Permits	23,573,767
Franchises	112,442,993
Other	74,850,938
Total Licenses Permits and Franchises	**520,746,136**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	99,052,385
Other Court Fines	381,953,186
Forfeitures and Penalties	124,771,774
Penalties and Cost on Delinquent Taxes	298,815,849
Total Fines, Forfeitures and Penalties	**904,593,194**
Revenue from Use of Money and Property	
Interest	433,134,945
Rents and Concessions	159,544,764
Royalties	757,675
Total Revenue from the Use of Money and Property	**593,437,384**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	536,761,971
Motor Vehicle In-Lieu Tax	558,700,666
Realignment From the Vehicle License Fee Fund	1,354,854,926
Public Assistance Administration	2,156,208,355
Public Assistance Programs	2,731,214,896
Realignment for Social Services	1,250,677,448
Health:	
Aid for Mental Health	707,206,317
Realignment for Mental Health	827,390,339
Medically Indigent Adults	15,752,920
Alcohol and Drug Abuse	178,027,099
Other Aid for Health	535,219,262
Realignment for Health Services	343,686,149
Homeowners' Property Tax Relief	71,361,845
Open Space Tax Relief	38,935,092
SB90 Mandated Costs	71,415,952
Public Safety Fund	2,416,802,657
Other:	
Citizens Option for Public Safety (COPS)	115,108,016
Office of Criminal Justice and Planning Programs	42,488,180
Library	9,724,446
District Attorney Programs	151,679,015
Law Enforcement	83,214,033
Other	1,120,049,310
Total State	**15,316,478,894**
Federal	
Public Assistance Administration	3,385,651,353
Public Assistance Programs	2,940,939,727
Health Administration	485,931,599
Workforce Investment Act (WIA)	194,437,188
Community Development Block Grant	125,466,745
Health Grants	515,617,881
Other:	
Citizens Option for Public Safety (COPS)	4,933,051
Office of Criminal Justice and Planning Programs	7,288,605
DEA Programs/Drug and Alcohol Programs	58,373,487
District Attorney Programs	114,661,324
Aging Programs	44,499,073
Senior Citizens Programs	39,103,180
Road Projects	81,470,695
Law Enforcement	83,147,528
Other	387,257,812
Total Federal	**8,468,779,248**
Other Aid	
Other In-Lieu Taxes	4,569,320
Other Governmental Agencies	563,280,743
Total Other Aid	**567,850,063**
Charges for Current Services	
Assessments and Tax Collection Fees	162,534,894
Property Tax Administrative Fees	112,585,771
Auditing and Accounting Fees	66,324,417
Communication Services	36,461,141
Election Services	43,394,157
Legal Services	63,734,590
Planning and Engineering Services	175,500,395
Agricultural Services	18,333,280
Civil Process Services	21,076,998
Court Fees and Costs	320,393,555
Booking Fees	44,576,692
Estate Fees	16,175,298
Human Services	27,544,194
Law Enforcement Services	1,087,230,352
Recording Fees	301,651,566
Road and Street Services	105,685,476
Health Fees	432,340,798
Mental Health Services	295,389,927
California Children Services	72,339,275
Sanitation Services	45,492,228
Institutional Care and Services	471,034,201
Library Services	17,748,783
Park and Recreation Fees	59,533,080
Other:	
Personnel Services	43,299,022
Building Maintenance and Grounds	37,861,468
Administrative Services	45,586,362
Other	919,673,949
Total Charges for Current Services	**5,043,501,869**
Miscellaneous Revenue	
Other Sales	30,202,614
Tobacco Tax Settlement	287,955,092
Welfare Repayments	34,482,107
Cancelled Warrants	11,696,341
Other	637,895,964
Total Miscellaneous Revenue	**1,002,232,118**
Other Financing Sources	
Sale of Fixed Assets	119,417,445
Proceeds from the Sale of Bonds	1,003,416,460
Other Long-Term Debt Proceeds	103,095,003
Total Other Financing Sources	**1,225,928,908**
Total General County Revenues Before Transfers	**43,330,975,289**
Transfers In	
Total Transfers In from Enterprises	611,643,840
Operating Transfers Between Funds Other Than Governmental and Enterprise	67,341,774
Total General County Revenues and Transfers In	**$ 44,009,960,903**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of County Expenditures and Appropriation Limits
Statewide Totals

General	
Board of Supervisors	$ 95,695,471
Clerk of the Board	44,658,996
Administrative Officer	154,593,918
Other	32,006,039
Total Legislative and Administrative	**326,954,424**
Finance	
Auditor-Controller	236,772,887
Treasurer-Tax Collector	183,095,984
Assessor	438,225,396
Other	94,288,198
Total Finance	**952,382,465**
Counsel	
County Counsel	134,922,884
Other	916,637
Total Counsel	**135,839,521**
Total Personnel	**143,371,605**
Total Elections	**172,316,111**
Total Communications	**149,285,163**
Total Property Management	**435,809,924**
Plant Acquisition	
Jails	135,404,042
Courts	61,061,653
Other	539,945,831
Total Plant Acquisition	**736,411,526**
Total Promotion	**54,768,369**
Total Other General	**687,144,065**
Total General	**3,794,283,173**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	674,870,579
Fifty Percent Excess Revenue Calculation	65,978,806
Other Trial Court	546,148,067
County Clerk	28,959,615
Grand Jury (Including Audit)	7,038,023
District Attorney-Prosecution	1,015,223,969
District Attorney-Family Support	743,700,050
Public Defender	566,307,077
Court Appointed Counsel	54,645,299
Other	61,876,040
Total Judicial	**3,764,747,525**
Total Police Protection	**3,371,538,884**
Detention and Correction	
Adult Detention	2,022,333,025
Juvenile Detention	794,627,309
Probation	884,514,634
Total Detention and Correction	**3,701,474,968**
Total Fire Protection	**351,564,800**
Total Flood Control - Soil and Water Conservation	**9,333,384**
Protective Inspection	
Agricultural Commissioner	137,941,657
Building Inspector	138,095,900
Other	10,135,318
Total Protective Inspection	**286,172,875**
Other Protection	
Local Agency Formation Commission (LAFCO)	6,162,544
Recorder	128,271,404
Coroner	79,105,072
Emergency Services	60,208,961
Planning and Zoning	298,259,748
Pound	94,939,669
Other	199,466,581
Total Other Protection	**866.413.979**
Total Public Protection	**12,351,246,415**

Public Ways and Facilities	
Total Roads	1,327,894,586
Total Transportation Terminals	558,622
Total Transportation Systems	60,098,157
Total Parking Facilities	13,001,101
Total Public Ways and Facilities	**1,401,552,466**
Health	
Total Public Health	2,363,409,634
Total Medical Care	1,203,682,874
Total Mental Health	2,915,735,781
Total Drug and Alcohol Abuse Services	571,443,740
Total Health	**7,054,272,029**
Sanitation	
Total Refuse Collection and Disposal	24,914,054
Total Sanitation	**24,914,054**
Public Assistance	
Welfare	
Administration	3,697,153,233
Aid Programs - Cash (Grants)	5,244,734,933
Total Welfare	**8,941,888,166**
Social Services	
Administration and Programs	2,849,146,420
Other	134,375,980
Total Social Services	**2,983,522,400**
General Relief	
Aid to Indigents	278,659,815
Indigent Burial	384,165
Total General Relief	**279,043,980**
Total Care of Court Wards	**48,154,598**
Total Veteran Services	**12,585,472**
Other Public Assistance	
Workforce Investment Act (WIA)	274,642,733
Other	421,310,989
Total Other Public Assistance	**695,953,722**
Total Public Assistance	**12,961,148,338**
Education	
Total School Administration	3,011,116
Total Library Services	371,880,737
Total Agricultural Education	11,823,594
Total Other Education	1,442,705
Total Education	**388,158,152**
Recreation and Cultural Services	
Total Recreation Facilities	290,754,188
Total Cultural Services	63,951,059
Total Veteran Memorial Building	5,898,364
Total Small Craft Harbors	12,136,353
Total Recreation and Cultural	**372,739,964**
Debt Service	
Total Retirement of Long-Term Debt	709,064,405
Total Interest on Long-Term Debt	499,440,800
Total Interest on Short-Term Notes and Warrants	200,775,289
Total Debt Service	**1,409,280,494**
Total General County Expenditures Before Transfers	**39,757,595,085**
Transfers Out	
Total Transfers Out to Enterprises	1,333,208,138
Operating Transfers Between Funds Other Than Governmental and Enterprise	892,230,739
Total General County Expenditures and Transfers Out	**$ 41,983,033,962**

Appropriations Limits

Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
$ 44,191,174,971	$ 11,434,523,020	$ 32,756,651,951

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
Statewide Totals

Long-Term Debt	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Total Pension Obligation Bonds	$ 11,988,102,857	$ 11,906,914,847	$ 3,709,602,003	$ 8,197,312,844
Total Revenue Bonds	888,236,163	884,861,733	277,161,733	607,700,000
Total Special Assessment Bonds	827,093,265	718,836,162	255,631,341	463,204,821
Total General Obligation Bonds	116,478,700	116,478,700	82,645,100	33,833,600
Total Improvement Districts Bonds	18,295,156	17,578,985	17,375,277	203,708
Total Federal Construction Loans	3,680,850	—	897,220	2,606,722
Total State Construction Loans	39,995,285	—	7,732,374	20,980,402
Total Other Long-Term Debt Schedule	—	—	—	3,307,498,096
County Total Bonds and Other Long-Term Debt	**$ 13,881,882,276**	**$ 13,644,670,427**	**$ 4,351,045,048**	**$ 12,633,340,193**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 11,465,948,194**

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Patient Revenues	
Gross Patient Revenue	$ 9,883,290,094
Total Deductions from Revenues	5,625,974,528
Net Patient Revenue	**4,257,315,566**
Total Other Operating Revenues	494,864,983
Total Operating Revenue	**4,752,180,549**
Total Operating Expenses	5,470,553,590
Net Operating Income (Loss)	**(718,373,041)**
Total Non-Operating Revenue	590,311,823
Total Non-Operating Expenses	387,195,357
Net Non-Operating Income	**203,116,466**
Net Income Before Extraordinary Items	**(515,256,575)**
Extraordinary Items	43,076,312
Income (Loss) Before Operating Transfers	**(472,180,263)**
Transfers In from the County	1,320,872,701
Transfers Out to the County	590,849,891
Net Transfers In (Out)	**730,022,810**
Net Income (Loss)	**$ 257,842,547**
Current Year Capital Outlay	**$ 65,496,132**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 8,190,325
Local Cash Grants	53,665,444
State Cash Grants	4,155,139
Federal Cash Grants	9,073,605
Other Revenues	3,235,853
Total Revenues	**78,320,366**
Purchased Transportation	44,901,166
Other Expenses	33,272,027
Total Expenses	**78,173,193**
Net Transit Income (Loss)	**$ 147,173**
Gain or Loss on Disposal of Fixed Assets	(189,704)
Total Operator Net Income (Loss)	**$ (42,531)**
Capital Additions to Equity	
Total Local Capital Grants	1,341,875
Total State Capital Grants	206,510
Total Federal Capital Grants	4,785,469
Non-Governmental Donations	—
Total Capital Additions to Equity	**$ 6,333,854**

Table 6. Counties Annual Report — Fiscal Year 2004-05
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
Statewide Totals

Airport Enterprise/Activity Statement of Revenues and Expenses

Total Operating Revenue	$	236,711,902
Total Operating Expenses		211,413,504
Net Operating Income (Loss)		**25,298,398**
Total Non-Operating Revenue		116,870,580
Total Non-Operating Expenses		33,426,756
Income (Loss) Before Operating Transfers		**108,742,222**
Transfers In from the County		954,190
Transfers Out to the County		951,712
Net Transfers In (Out)		**2,478**
Net Income (Loss)	**$**	**108,744,700**
Current Year Capital Outlay (Enterprise Activity)	**$**	**125,713,171**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Total Operating Revenue	$	489,143,300
Total Operating Expenses		395,349,689
Net Operating Income (Loss)		**93,793,611**
Total Non-Operating Revenues		53,840,870
Total Non-Operating Expenses		47,158,408
Income (Loss) Before Operating Transfers		**100,476,073**
Transfers In from the County		1,674,316
Transfers Out to the County		15,668,965
Net Transfers In (Out)		**(13,994,649)**
Net Income (Loss)	**$**	**86,481,424**
Current Year Capital Outlay (Enterprise Activity)	**$**	**68,380,110**

Other Enterprise Statement of Revenues and Expenses

Total Operating Revenue	$	77,333,842
Total Operating Expense		92,647,722
Net Operating Income (Loss)		**(15,313,880)**
Total Non-Operating Revenue		11,043,471
Total Non-Operating Expenses		2,432,526
Income (Loss) Before Operating Transfers		**(6,702,935)**
Transfers In from the County		9,706,931
Transfers Out to the County		4,173,272
Net Transfers In (Out)		**5,533,659**
Net Income (Loss)	**$**	**(1,169,276)**
Current Year Capital Outlay	**$**	**3,625,498**

This Page Intentionally Left Blank

Supplemental Information

Appendix A: **Revenue Sources and Expenditure Functions of the City and County of San Francisco for the Fiscal Year Ended June 30, 2005**

Appendix B: **Percentage of Local Sales Tax Collected Within Cities Allocated to Counties as of July 1, 2005**

Appendix C: **Definitions**

State Controller's Office Publication List

Acknowledgements

This Page Intentionally Left Blank

Appendix A

Revenue Sources and Expenditure Functions of the City and County of San Francisco Year Ended June 30, 2005

Revenues	Amount
Taxes	
Property Taxes	
Secured and Unsecured Property Tax	$ 628,805,909
Voter Approved Indebtedness Property Tax	129,953,508
Prior Year Secured and Unsecured	14,325,377
Total Property Taxes	$ 773,084,794
Other Taxes	
Sales and Use Taxes	$ 94,689,077
Transportation Tax (Non-Transit)	26,711,329
Transportation Tax (Transit)	83,944,903
Property Transfer	116,796,973
Transient Lodging Tax	151,993,004
Construction Development Taxes	—
Utility Users Tax	72,574,380
Employers Payroll Tax	285,397,586
Other	38,545,208
Total Other Taxes	$ 870,652,460
Total Taxes	$ 1,643,737,254
Special Benefit Assessments	
Operations	$ —
Total Special Benefit Assessments	$ —
Licenses, Permits, and Franchises	
Animal Licenses	$ 200,928
Business Licenses	7,364,761
Construction Permits	21,920,409
Street and Curb Permits	68,187
Franchises	13,921,236
Other	8,887,904
Total Licenses, Permits, and Franchises	$ 52,363,425
Fines, Forfeitures, and Penalties	
Vehicle Code Fines	$ 4,182,554
Other Court Fines	806,494
Forfeitures and Penalties	7,556,114
Penalties and Cost on Delinquent Taxes	7,428,831
Total Fines, Forfeitures, and Penalties	$ 19,973,993
Revenue From Use of Money and Property	
Interest	$ 51,483,541
Rents and Concessions	35,539,325
Royalties	—
Other	—
Total Revenue From Use of Money and Property	$ 87,022,866
Aid From Other Governmental Agencies	
State	
Highway Users Tax	$ 18,083,453
Motor Vehicle In-Lieu tax	48,458,270
Public Assistance Administration	41,149,850
Public Assistance Programs	56,603,951
Health	
Aid for Mental Health	59,209,111
Alcohol and Drug Abuse	19,415,313
Other Aid for Health	12,367,716
Other	
Homeowners Property Tax Relief	5,342,129

Appendix A (continued)

City and County of San Francisco
Year Ended June 30, 2005

Revenues	Amount
SB 90 Mandated Costs	1,619,360
Public Safety	65,671,279
Citizens Option for Public Safety (COPS)	—
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Civil Defense	—
Law Enforcement	—
Other	278,461,470
Total State	$ 606,381,902
Federal	
Public Assistance Adminstration	$ 39,725,821
Public Assistance Programs	134,670,499
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	9,322,520
Other	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	5,081,010
Road Projects	10,104,702
Law Enforcement	—
Other	254,527,908
Total Federal	$ 453,432,460
Other Aid	
Other In-Lieu Taxes	$ —
Other Governmental Agencies	86,397,299
Total Other Aid	$ 86,397,299
Charges for Current Services	
Assessments and Tax Collections Fees	$ —
Zoning and Subdivision Fees	12,589,404
Special Police Department Services	47,389,690
Special Fire Department Services	5,786,081
Planning and Engineering Services	27,522,250
Court Fees and Costs	10,275,416
Law Enforcement Services	—
Recording Fees	3,607,390
Road and Street Services	1,312,528
Health Fees	28,914,882
Mental Health Services	—
California Childrens Services	—
Institutional Care and Services	3,228,141
Library Services	717,788
Park and Recreation Fees	11,252,451
Sewer Service Charges and Connection Fees	148,888,206
Parking Facilities	24,009,216
Golf Course Fees	8,000,247
Water Service Charges and Connection Fees	180,397,792

Appendix A (continued)

City and County of San Francisco
Year Ended June 30, 2005

Revenues		Amount
Electric Revenues		121,839,553
Airport Revenues		477,313,822
Housing Revenues		9,260,098
Ports and Harbor Revenues		57,517,333
Hospital Revenues		493,547,373
Transit Revenues		130,534,345
Stadium Revenues		5,581,695
Quasi-External Transactions		104,670,929
Other		
Personnel Services		—
Building Maintenance and Grounds		—
Administrative Services		—
Other		25,946,044
Total Charges for Current Services	$	1,940,102,674
Miscellaneous Revenue		
Welfare Repayments	$	(83,059)
Cancelled Warrants		314,619
Other		438,879,213
Total Miscellaneous Revenue	$	439,110,773
Other Financing Sources		
Sale of Fixed Assets	$	21,837,934
Proceeds From the Sale of Bonds		346,630,000
Other Long -Term Debt Proceeds		43,358,406
Total Other Financing Sources	$	411,826,340
Total Revenues	$	5,873,828,140

Appendix A (continued)

City and County of San Francisco
Year Ended June 30, 2005

Expenditures	Amount
General	
Legislative and Administrative	
Legislative	$ 8,486,884
Management and Support	435,841,324
Total Legislative and Administrative	$ 444,328,208
Finance	
Auditor Controller	$ 18,750,312
Treasurer and Tax Collector	17,891,529
Assessor	10,465,033
Total Finance	$ 47,106,874
Counsel	
County Counsel	$ 4,980,677
Total Counsel	$ 4,980,677
Total Personnel	$ —
Total Elections	$ 10,256,615
Total Property Management	$ —
Plant Acquisition	
Police	$ 4,163,179
Courts	6,014,156
Public Transit	121,402,404
Airports	85,391,017
Other	212,980,275
Total Plant Acquisition	$ 429,951,031
Total Promotion	$ 15,544
Total Other General	$ —
Public Protection	
Judicial	
Trial Court Maintenance Effort (MOE)	$ 35,445,288
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	—
District Attorney Prosecution	28,064,458
District Attorney Family Support	14,091,269
Public Defender	17,385,010
Court Appointed Counsel	—
Total Judicial	$ 94,986,025
Total Police Protection	$ 281,553,995
Detention and Correction	
Adult Detention	$ 123,425,551
Juvenile Detention	30,573,075
Probation	9,559,577
Total Detention and Correction	$ 163,558,203
Total Fire Protection	$ 189,300,359
Community Development	
Planning	$ 33,840,629
Construction and Engineering Regulation	43,029,095
Housing	42,293,298
Other	155,169
Total Community Development	$ 119,318,191

Appendix A (continued)

City and County of San Francisco
Year Ended June 30, 2005

Expenditures	Amount
Other Protection	
Recorder	$ —
Coroner	4,340,658
Emergency Services	—
Planning and Zoning	—
Pound	3,052,845
Street Lighting	2,800,971
Other	49,121,197
Total Other Protection	$ 59,315,671
Total Public Protection	$ 908,032,444
Public Ways and Facilities	
Roads	$ 35,274,745
Airports	307,394,721
Transportation	493,148,134
Ports and Harbors	43,830,379
Parking Facilities	64,263,954
Other	1,884,732
Total Public Ways and Facilities	$ 945,796,665
Health	
Hospitals and Sanitariums	$ 590,711,991
Public Health	229,351,154
Medical Care	—
Mental Health	161,952,974
Drug and Acohol Abuse Services	—
Other	108,883,282
Total Health	$ 1,090,899,401
Sanitation	
Refuse Collection and Disposal	$ —
Sewers	97,220,281
Total Sanitation	$ 97,220,281
Public Assistance	
Welfare	
Administration	$ 152,140,208
Aid Programs - Cash (Grants)	354,993,820
Total Welfare	$ 507,134,028
Social Services	
Administration and Programs	$ 13,321,722
Other	—
Total Social Services	$ 13,321,722
General Relief	
Aid to Indigents	$ —
Total General Relief	$ —
Total Care of Court Wards	$ —
Other Public Assistance	
Workforce Investment Act (WIA)	$ 552,917
Other	—
Total Other Public Assistance	$ 552,917
Total Public Assistance	$ 521,008,667

Appendix A (continued)

City and County of San Francisco
Year Ended June 30, 2005

Expenditures	Amount
Education	
Library Services	$ 55,644,037
Total Education	$ 55,644,037
Recreation and Cultural Services	
Recreation Facilities	$ 63,143,823
Cultural Services	14,779,616
Sports Arena and Stadiums	2,713,285
Community Centers and Auditoriums	53,243,131
Small Craft Harbors	—
Other	28,899,502
Total Recreation and Cultural Services	$ 162,779,357
Public Utilities	
Water	$ 138,738,506
Electric	104,025,609
Other	167,040
Total Public Utilities	$ 242,931,155
Total Other	$ —
Debt Service	
Principal Payments on Long-Term Debt	$ 194,193,147
Interest Payments on Long-Term Debt	322,162,520
Lease Payments and Other Payments on Long-Term Debt	20,189,996
Total Debt Service	$ 536,545,663
Total Expenditures	$ 5,497,496,619
Appropriations Limit	$ 1,998,246,400
Total Annual Appropriations Subject to the Limit	1,650,579,877
Total Annual Appropriations Under/(Over) Appropriations Limit	$ 347,666,523

Appendix B

Percentage of Local Sales Tax Collected Within Cities Allocated to Counties as of July 1, 2005
(First Rate Applies to All Cities Except Where Indicated)

Not all revenue from locally imposed sales taxes accrues to the city of sale situs (i.e., where the sale occurred). Counties, through contractual agreements with the cities, can receive a portion of the 1% sales tax revenue collected within the cities. These agreements vary and are subject to periodic adjustments. The percentages listed below were formalized by local ordinances of cities and counties and by contract with the California State Board of Equalization acting as the collection agent. Where "None" is indicated, there is no agreement between the cities and the county except as noted by city and percentage of the agreement. In addition, several counties have supplemental agreements with their cities in which a percentage of collections is returned to the city of sale situs. The amount of contractual revenues is not presented below.

County/City	%
Alameda	5 %
Dublin, Livermore, and San Leandro	None
Alpine	*
Amador	None
Butte	None
Chico	5
Calaveras	——
Angels Camp	13
Colusa	None
Contra Costa	2.5
Oakley	None
Del Norte	None
El Dorado	None
Fresno	None
Fresno City	5.31
Clovis, Firebaugh, Fowler, Kerman, Kingsburg, Reedley, Sanger, and Selma	5
Coalinga	4.5
San Joaquin	3
Mendota	1.5
Glenn	None
Humboldt	None
Imperial	None
Inyo	None
Kern	None
Kings	2
Hanford	5
Lake	None
Lassen	——
Susanville	5
Los Angeles	None
Madera	——
Chowchilla	8
Madera City	6
Marin	None
Mariposa	*
Mendocino	None
Merced	None
Los Banos	5
Merced City	7.5
Modoc	None
Mono	None
Monterey	None
Napa	None
Nevada	None
Orange	None
Placer	None
Plumas	——
Portola	5
Riverside	None
Sacramento	None
San Benito	None
San Bernardino	None
San Diego	None
San Francisco	**
San Joaquin	None
San Luis Obispo	None
San Mateo	5
Santa Barbara	None
Goleta	50
Santa Clara	None
Santa Cruz	None
Shasta	None
Sierra	——
Loyalton	5
Siskiyou	None
Solano	None
Sonoma	2.5
Windsor	None
Stanislaus	None
Ceres, Modesto, Oakdale Turlock	5
Sutter	None
Tehama	None
Corning and Red Bluff	10
Trinity	*
Tulare	5
Tuolumne	——
Sonora	13
Ventura	3.3
Ojai	None
Yolo	None
Yuba	None

* The county has no incorporated cities.

** The city and county are consolidated.

—— The county has no other cities.

This Page Intentionally Left Blank

Appendix C: Definitions

Activity — A specific and distinguishable service performed by a government to accomplish a function for which the government is responsible.

Aircraft Tax — An ad valorem property tax on the assessment of non-commercial aircraft that varies by tax rate area within the county. The revenue reported from the aircraft tax represents the county portion after application of a formula. This formula provides that, if the situs (i.e., source) of the assessment is within a city, the proceeds of the tax are divided among the city, the school district, and the county. If the situs is in an unincorporated area, the proceeds are shared equally by the school district and the county.

Budget Units — The classification of expenditures into appropriately identified accounting or cost centers deemed necessary or desirable for control of financial operations. Except as otherwise provided by law, such units may be devised at the discretion of the county board of supervisors.

Charges for Current Services — A revenue source that includes assessment and tax collection fees, auditing and accounting fees, communication services, election services, legal services, planning and engineering services, agricultural services, civil process services, court fees and costs, estate fees, humane services, law enforcement services, recording fees, road and street services, health fees, mental health services, California Children's Services, sanitation services, institutional care and services, library services, and park and recreation fees.

Current Expense — The total of expenditures for salaries and employee benefits, services and supplies, and other charges. Note: Road construction is classified as a current expense.

Debt Service — An expenditure function that includes retirement of long-term debt, interest on long-term debt, and interest on notes and warrants.

Enterprise — A proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. Enterprise activities are accounted for in a manner similar to a private business where service fees are the enterprise's primary support, such as golf courses, harbors, parks, parking, sanitation, and water services.

Enterprise/Activity — A combination of both enterprise and/or non-enterprise activities. Airport, hospital, and refuse operations may be reported in this publication as an enterprise or a non-enterprise (governmental) fund type.

Education — An expenditure function that includes school administration, library services, and agricultural education activities.

Appendix C (continued)

Fines, Forfeitures, and Penalties — A revenue source that includes vehicle code fines, other court fines, forfeitures and penalties, and penalties and interest on delinquent property taxes.

Fixed Assets — Tangible assets of significant value having a utility that extends beyond the current year.

Function — A group of activities aimed at accomplishing a certain purpose or end.

General — An expenditure function that includes legislative and administrative, finance, counsel, personnel, election, communication, property management, plant acquisition, and promotion activities.

Health and Sanitation — An expenditure function that includes public health, medical care, mental health, drug and alcohol abuse services, and sanitation costs.

In-Lieu Local Sales and Use Tax — A temporary revenue source created when Proposition 57, the California Economic Recovery Bond Act, was passed in March 2004 that approved the sale of Economic Recovery Bonds to reduce the state budget deficit. Beginning with the 2004-05 fiscal year, revenues generated from 0.25% of the Bradley-Burns sales and use tax are shifted from counties to the State to repay Economic Recovery Bonds issued. In exchange, counties receive a matching amount of property tax revenues from the countywide Educational Revenue Augmentation Fund (ERAF), and any reduction in the ERAF is subsidized by the State's General Fund. This shifting of revenues remains in effect until the State's bond obligations have been satisfied.

Intergovernmental Revenues — A revenue source that includes the state highway users' tax, the motor vehicle in-lieu tax, the trailer coach in-lieu tax, public assistance administration, public assistance programs, health programs, aid for mental health, aid for agriculture, aid for construction, aid for corrections, aid for county fairs, aid for disaster, homeowners' property tax relief, open space tax relief, mandated costs, federal public assistance administration, public assistance programs, health administration, aid for construction, aid for disaster, forest reserve revenue, aid from other governmental agencies, and other in-lieu taxes.

Licenses, Permits, and Franchises — A revenue source that includes licenses, permits, and franchises.

Miscellaneous Revenue — A revenue source that includes the sale of fixed assets and miscellaneous revenue items.

Appendix C (continued)

Motor Vehicle In-Lieu Tax — A revenue source, also known as Motor Vehicle License Fee (MVLF), that is an annual fee on the ownership of a registered vehicle in California. The fee is levied in lieu of taxing vehicles as personal property and is based on a rate that is assessed on the depreciated value of the vehicle.

Non-Enterprise — A service type activity accounted for as a governmental fund type in which services provided are supported by service fees and governmental funding.

Other Financing Sources — A revenue source that includes bond sale proceeds and other long-term debt proceeds.

Property Tax In-Lieu of Vehicle License Fees — A permanent exchange of the state revenue source, Motor Vehicle In-Lieu Tax, for a matching amount of property tax revenues from the countywide Educational Revenue Augmentation Fund (ERAF) beginning with the 2004-05 fiscal year. Any reduction in the ERAF is subsidized by the State's General Fund.

Property Transfer Tax — A tax on the sale of real property; the rate is $1.10 per $1,000 of sales value. If the situs of the sale is in an unincorporated area or within a city that has not enacted such a tax, all of the tax accrues to the county. If the situs is within a city that has also enacted the tax, the proceeds are shared equally by the city and the county.

Public Assistance — An expenditure function that includes welfare, social services, general relief, care of court wards, and veterans' services.

Public Protection — An expenditure function that includes judicial services, police protection, detention and correction, fire protection, flood control, soil and water conservation, and protective inspection.

Public Ways and Facilities — An expenditure function that includes roads, transportation terminals, transportation systems, and parking facilities.

Recreation and Cultural Services — An expenditure function that includes recreation facilities, cultural services, veterans' memorial buildings, and small craft harbors.

Special Benefit Assessments — A revenue source that includes special benefit assessments for operations and capital outlay.

Secured Roll; Secured Taxes — The listing of property that, in the opinion of the assessor, has sufficient value to guarantee payment of taxes levied thereon. "Secured taxes" are those that, if unpaid, can be satisfied by sale of realty against which they are levied.

Appendix C (continued)

Supplemental Taxes (Countywide Secured and Unsecured and Voter Approved Indebtedness) — An adjustment in valuation that reflects an increase in a property's taxable value as a result of a change of ownership or completion of new construction.

Taxes — A revenue source that includes: the current year's secured, unsecured, and supplemental property taxes; the prior year's secured, unsecured, and supplemental property taxes; voter-approved indebtedness; the special district augmentation fund; and sales and use, transportation, aircraft, transient lodging, property transfer, utility users, and timber yield taxes.

Timber Yield Tax — A tax replacing the property tax on standing timber. The tax is on harvested timber only and is assessed by the State Board of Equalization. Proceeds are distributed to the counties according to the timber's location and value.

Total General County Revenues — The sum of revenues received by the county, including all county revenues earned, proceeds from the sale of bonds, and other long-term debt proceeds (excludes transfers in).

Transient Lodging (Room Occupancy) Tax — A tax that counties may levy in their unincorporated areas. The tax rate and revenue uses are determined by county ordinance.

Use of Money and Property — A revenue source that includes interest, rents, and royalties.

Unsecured Taxes — Charges levied from assessment liens against property, where such charges cannot be satisfied by tax default of the property but only by some action against the person responsible for payment; taxes levied against property that is not deemed secured.

Utility Users Tax — A tax that counties may levy on public utilities in their unincorporated areas. The tax rate and revenue uses are determined by county ordinance.

State Controller's Office Publication List

Reports published by the California State Controller's Office on local government financial transactions are available from the offices listed below. These reports are also available at www.sco.ca.gov.

Division of Accounting and Reporting

Assessed Valuation Annual Report

Cities Annual Report

Community Redevelopment Agencies Annual Report

Counties Annual Report

Public Retirement Systems Annual Report

School Districts Annual Report

Special Districts Annual Report

Streets and Roads Annual Report

Transit Operators and Non-Transit Claimants Annual Report

Transportation Planning Agencies Annual Report

Mail request to: **Division of Accounting and Reporting**
Local Government Reporting Section
P. O. Box 942850
Sacramento, California 94250
Phone: (916) 445-5153

Division of Audits

Annual Financial Report of California K-12 Schools

Mail request to: **Division of Audits**
Financial Audits Bureau
P. O. Box 942850
Sacramento, California 94250
Phone: (916) 324-8907

STATE OF CALIFORNIA

Office of the State Controller

John Chiang
State Controller

Executive Office

Collin Wong-Martinusen
Chief of Staff

Michael Carter
Chief Operating Officer

Division of Accounting and Reporting

John A. Korach
Division Chief

Bureau of Reporting

Nancy E. Valle, CPA
Bureau Chief

Local Government Policies Section

Staff:

Michael Adams	Leonor Gonzalez
Anita Dagan	Betty Ling
Wendy Dear	Cong Lu
Ryan Dibble	Jim Reisinger
Alice Fong	Barb Williams

Editors:

Estelle Manticas
Cate Merritt Murphy