



JOHN CHIANG
California State Controller

March 3, 2008

**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, 2006. This 96th 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, 2006:

- Total revenues increased from \$49.7 billion in the 2004-05 fiscal year to \$51.6 billion in the 2005-06 fiscal year, an increase of 3.79%. State government, the largest revenue source, increased by 3.76%, from \$15.3 billion to \$15.9 billion.
- Total expenditures increased from \$46.5 billion in the 2004-05 fiscal year to \$48.8 billion in the 2005-06 fiscal year, an increase of 5.01%. Public assistance, the largest expenditure, increased by 2.88%, from \$13.0 billion to \$13.3 billion.
- Total outstanding long-term financial obligations decreased from \$24.1 billion in the 2004-05 fiscal year to \$22.9 billion in the 2005-06 fiscal year, a decrease of 4.81%, mainly due to a decrease of \$873.0 million in long-term lease obligations.

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

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Introduction

Fifty-seven county governments (excluding the City and County of San Francisco) reported revenues of \$51.6 billion for fiscal year 2005-06, a 3.79% 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, \$15.9 billion (30.79%); property taxes, \$9.4 billion (18.26%); federal government, \$8.7 billion (16.79%); enterprise revenues, \$5.7 billion (10.99%); and charges for current services, \$5.3 billion (10.22%). These percentages are based on statewide total county revenues, other financing sources, and enterprise/activity revenues.

County expenditures totaled \$48.8 billion, a 5.01% increase from the prior year. The four largest expenditures by dollar amount and percentage of total county expenditures were: public assistance, \$13.3 billion (27.32%); public protection, \$13.2 billion (27.09%); health and sanitation, \$7.4 billion (15.12%); and enterprise expenses, \$6.5 billion (13.27%). These percentages are based on statewide total county expenditures, other financing uses, and enterprise/activity expenses.

As of June 30, 2006, California's population (excluding the City and County of San Francisco) was estimated at 36.4 million people. The three most populous counties—Los Angeles, Orange, and San Diego, representing approximately 45.05% of the population—received 43.10% of the statewide total county revenues. Their respective percentages of population and statewide total county revenues were: Los Angeles County, 28.17% and 28.89%; Orange County, 8.45% and 6.78%; and San Diego County, 8.43% and 7.43%. These percentages are based on statewide total county revenues and other financing sources.

The three most populous counties accounted for 41.89% of the statewide total county expenditures, as follows: Los Angeles, 27.63%; Orange, 7.22%; and San Diego, 7.04%. These percentages are based on statewide total county expenditures and other financing uses.

The State's 57 counties reported long-term financial obligations totaling \$22.9 billion, a 4.81% decrease 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 2005-06 fiscal year were \$51.6 billion, an increase of \$1.9 billion (3.79%) from the prior year. County revenues (including other financing sources) of \$45.9 billion accounted for 89.02% of the total, with the remaining \$5.7 billion coming from enterprises/activities such as airports, hospitals, refuse, transportation, and other enterprises. Airport, hospital, and refuse operations may also have been 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

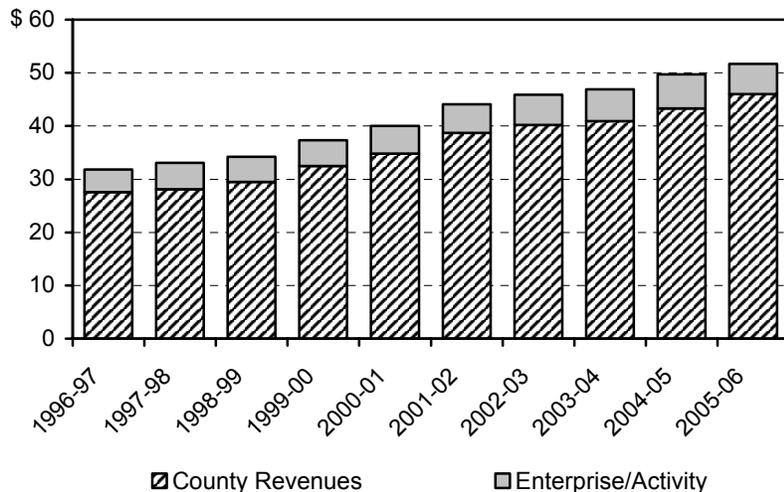
(Excluding Transfers In)
(Amounts in thousands)

Year	County Revenues	Enterprise/Activity	Total	Percentage Increase (Decrease)	Per Capita
				From Prior Year	
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
2005-06	45,950,044	5,670,241	51,620,285	3.79	1,419.18

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 2005-06 fiscal year, county revenues (including other financing sources) of \$46.0 billion represented an increase of \$2.6 billion (6.04%) from the prior year. The combined property tax, sales and use tax, and other local taxes provided 24.41% of the total county revenues. The principal source of revenue was the state government at 34.59%. The federal government was also a major contributor at 18.86%.

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 the four largest county revenues by source. 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	2004-05	Percent of Total	2005-06	Percent of Total	Percentage Increase (Decrease) From Prior Year
Taxes					
Property	\$ 7,956,359	18.36 %	\$ 9,426,069 ¹	20.51 %	18.47 %
Sales and Use	540,994	1.25	586,500	1.28	8.41
Other	1,170,404	2.70	1,204,989	2.62	2.95
Total Taxes	9,667,757	22.31	11,217,558	24.41	16.03
Special Benefit Assessments.....	19,671	0.05	20,714	0.05	5.30
Licenses, Permits, and Franchises	520,746	1.20	574,591	1.25	10.34
Fines, Forfeitures, and Penalties	904,593	2.09	941,140	2.05	4.04
Use of Money and Property	593,437	1.37	910,162 ²	1.98	53.37
Intergovernmental Revenues					
State Agencies.....	15,316,479	35.35	15,891,786	34.59	3.76
Federal Agencies.....	8,468,779	19.54	8,666,218	18.86	2.33
Other Agencies	567,850	1.31	755,139 ³	1.64	32.98
Total Intergovernmental Revenues.....	24,353,108	56.20	25,313,143	55.09	3.94
Charges for Current Services	5,043,502	11.64	5,274,972	11.48	4.59
Miscellaneous Revenue	1,002,232	2.31	1,102,873	2.40	10.04
Other Financing Sources	1,225,929	2.83	594,891 ⁴	1.29	(51.47)
Total	\$ 43,330,975	100.00 %	\$ 45,950,044	100.00 %	6.04

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 Los Angeles, Sacramento, San Bernardino, and San Diego reporting increases in interest revenues and investments.

³ The increase in Intergovernmental Revenues, Other Agencies, is mainly due to the County of San Diego reporting increases in revenues received from special districts.

⁴ The decrease in Other Financing Sources is mainly due to the counties of Alameda, Riverside, and Sacramento reporting proceeds from the issuance of construction bonds and pension obligation bonds in the 2004-05 fiscal year.

Figure 4

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

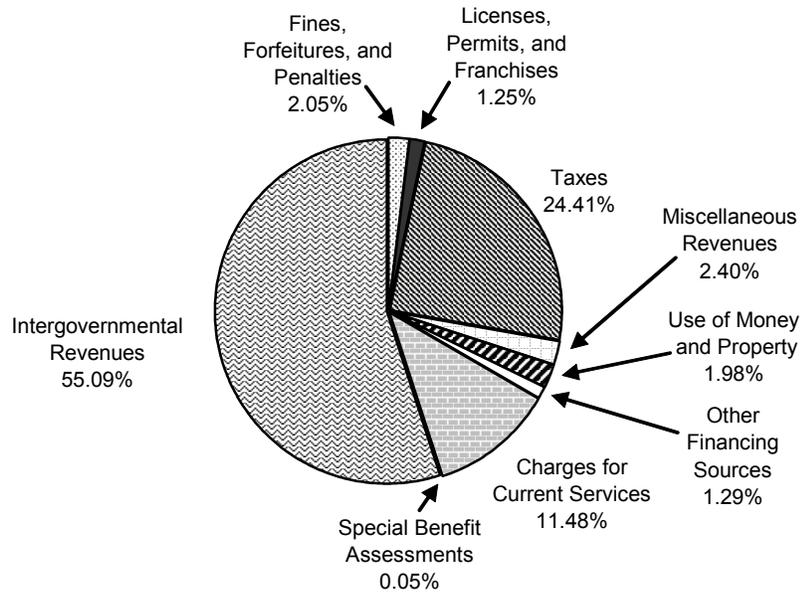
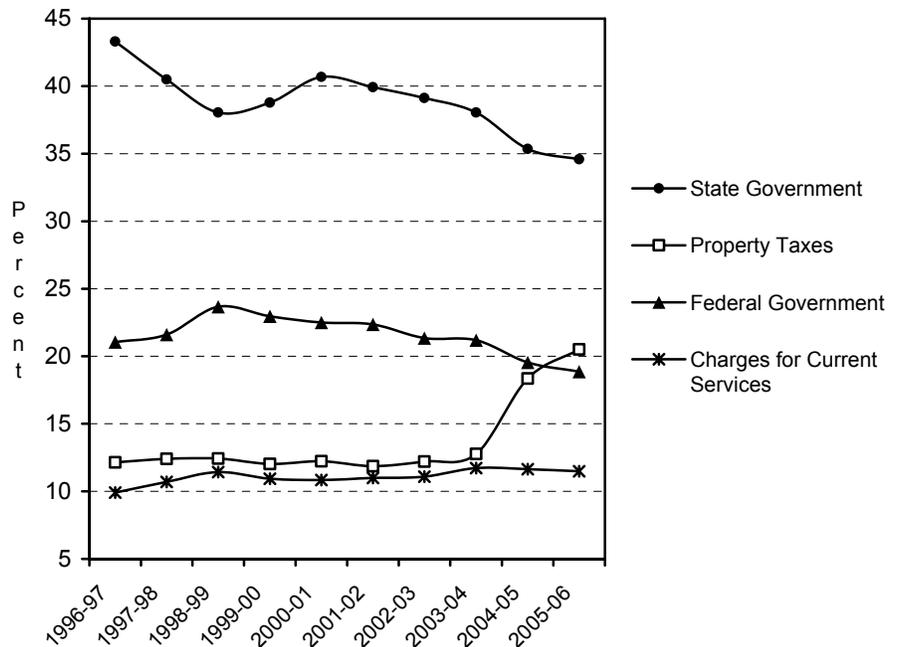


Figure 5

Four Largest County Revenues by Source and Other Financing Sources
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 2005-06 fiscal year, property taxes generated \$9.4 billion, an increase of \$1.5 billion (18.47%) from the prior year. This increase is mainly due to counties receiving \$3.1 billion in property tax revenues in place 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 the tax 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 2005-06 fiscal year, property taxes generated \$6.3 billion from the 1% secured and unsecured tax rate; voter-approved debt provided \$102.2 million.

Fifty-seven counties levied supplemental property taxes. Supplemental countywide secured and unsecured taxes totaled \$518.8 million. The revenues generated by the supplemental tax roll for less than countywide secured and unsecured taxes totaled \$27.2 million. Supplemental voter-approved debt and prior-year secured and unsecured taxes totaled \$5.5 and \$89.0 million, respectively. See Figure 6 for a 10-year comparison.

Figure 6

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

Year	Property Tax	Property Tax In-Lieu of Vehicle License Fees ¹	Total	Percentage Increase (Decrease) From Prior Year	As a Percentage of Total County Revenues ²
1996-97	\$ 3,356,961	\$ —	\$ 3,356,961	2.82 %	12.14 %
1997-98	3,480,033	—	3,480,033	3.67	12.40
1998-99	3,666,926	—	3,666,926	5.37	12.42
1999-00	3,902,326	—	3,902,326	6.42	12.03
2000-01	4,252,508	—	4,252,508	8.97	12.22
2001-02	4,587,927	—	4,587,927	7.89	11.86
2002-03	4,908,687	—	4,908,687	6.99	12.20
2003-04	5,229,239	—	5,229,239	6.53	12.77
2004-05	5,598,353	2,358,006	7,956,359	52.15	18.36
2005-06	6,366,914	3,059,155	9,426,069	18.47	20.51

¹ Beginning in the 2004-05 fiscal year, counties received property tax revenues in place of motor vehicle in-lieu tax revenue from the State.

² Total County Revenues exclude transfers in and enterprise/activity revenues.

Local Taxes – Sales and Use

County local sales and use tax ordinances produced revenues of \$640.5 million in the 2005-06 fiscal year, an increase of \$49.6 million (8.39%) 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 \$117.6 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 Tax	In-Lieu Local Sales and Use Tax ¹	Transit	Total	Percentage Increase (Decrease) From Prior Year
1996-97	\$ 395,682 ²	\$ —	\$ 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	432,001	108,993	49,976	590,970	8.40
2005-06	468,852	117,648	54,038	640,538	8.39

¹ Beginning in the 2004-05 fiscal year, counties received property tax revenues in lieu of 0.25% of local sales and use taxes.

² 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.

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 and 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 \$1.1 billion from a variety of other taxes in the 2005-06 fiscal year, an increase of \$24.7 million (2.39%) from the prior year. The property transfer tax on the sale of real estate accounted for 36.42% 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	2003-04	2004-05	Percentage Increase (Decrease) From		
			Prior Year	2005-06	
Property Transfer	\$ 315,300	\$ 378,272 ¹	19.97 %	\$ 384,757	1.71 %
Transient Lodging	99,337	107,184	7.90	113,591	5.98
Timber Yield	4,214	4,486	6.45	4,962	10.61
Aircraft	21,419	22,495	5.02	25,707	14.28
Utility Users	76,422	78,492	2.71	84,540	7.71
Other	383,601	440,697 ²	14.88	442,776	0.47
Total	\$ 900,293	\$ 1,031,626	14.59	\$ 1,056,333	2.39

¹ The increase in Property Transfer taxes is due to a general increase in property sales throughout the State.

² The variance in Other Taxes is mainly due to the County of Los Angeles reporting increased voter-approved taxes for health services.

Intergovernmental Revenue

County revenues derived from intergovernmental agencies during the 2005-06 fiscal year totaled \$25.3 billion (55.09%) of county revenues. This was an increase of \$960.0 million (3.94%) from the prior year. Subventions and allocations from the State accounted for \$15.9 billion (34.59%) of county revenues. Federal funds and funds from other agencies amounted to \$9.4 billion (20.50%) 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, \$6.6 billion in state funds and \$6.4 billion in federal funds were restricted to use in public assistance programs and administration.

Unrestricted revenue from intergovernmental agencies included \$72.1 million in homeowners' property tax relief; \$217.1 million in motor vehicle in-lieu tax revenues, also known as state motor vehicle license fee revenues; and \$1.5 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)

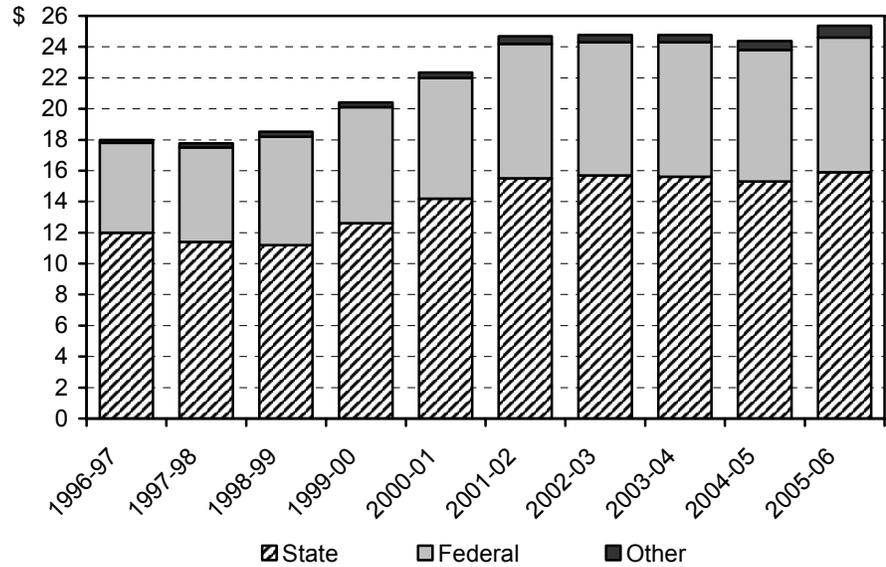


Figure 10
Intergovernmental Agencies Revenue
Ten-Year Comparison
 (Amounts in thousands)

Year	State	Federal	Other	Total	Percentage Increase (Decrease) From Prior Year
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)
2005-06	15,891,786	8,666,218	755,139	25,313,143	3.94

County Enterprise/Activity Revenues

During the 2005-06 fiscal year, county enterprises/activities generated revenues totaling \$5.7 billion. This was a decrease of \$735.5 million (11.48%) from the prior year. These enterprises/activities included airports, hospitals, refuse, transportation, and other enterprises. Airports, hospitals, and refuse may also have been 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	2003-04	2004-05	Percentage Increase (Decrease) From Prior Year	2005-06	Percentage Increase (Decrease) From Prior Year
Airports.....	\$ 297,831	\$ 353,582 ¹	18.72 %	\$ 375,764	6.27 %
Hospitals.....	4,970,449	5,342,492	7.49	4,513,781 ²	(15.51)
Refuse.....	528,831	542,984	2.68	601,613	10.80
Transportation.....	73,926	78,320	5.94	84,913	8.42
Other.....	97,105	88,377	(8.99)	94,170	6.55
Total.....	\$ 5,968,142	\$ 6,405,755	7.33	\$ 5,670,241	(11.48)

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.

² The decrease in Hospital revenues is due to a change in programs and funding that mainly affected the counties of Los Angeles, Riverside, and San Bernardino.

Figure 12

Number of County Enterprises/Activities by Type

Type of Enterprise/Activity	2003-04 Number of Enterprises/Activities ¹	2004-05 Number of Enterprises/Activities ²	Percentage Increase (Decrease) From Prior Year	2005-06 Number of Enterprises/Activities ³	Percentage Increase (Decrease) From Prior Year
Airports.....	46	47	2.17 %	47	— %
Hospitals.....	19 ⁴	18 ⁴	(5.26)	18	—
Refuse.....	33	33	—	33	—
Transportation.....	32	32	—	31	(3.13)
Other.....	25	25	—	25	—
Total.....	155	155	—	154	(0.65)

¹ The County of Riverside began reporting a Refuse enterprise.

² 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.

³ The County of Shasta ceased reporting a Transportation enterprise.

⁴ Restated

County Expenditures, Other Financing Uses, and Enterprise Expenses

Total expenditures for the 2005-06 fiscal year were \$48.8 billion, an increase of \$2.3 billion (5.01%) from the prior year. County expenditures (including other financing uses) of \$42.3 billion comprised 86.73% of the total. The remaining \$6.5 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.

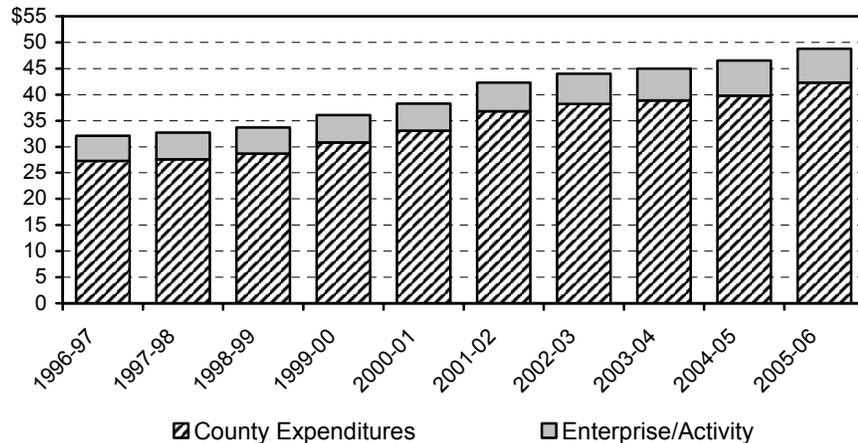
Figure 13

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
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
2005-06	42,331,462	6,474,362	48,805,824	5.01	1,341.80

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 \$42.3 billion for the 2005-06 fiscal year (excluding enterprises), an increase of \$2.6 billion (6.47%) from the prior year. The principal areas of expenditure were public assistance, 31.50%, and public protection, 31.23%. 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 the four largest 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	2004-05		2005-06		Percentage Increase (Decrease) From Prior Year
		Percent of Total		Percent of Total	
Public Assistance.....	\$ 12,961,148	32.60 %	\$ 13,334,418	31.50 %	2.88 %
Public Protection.....	12,351,246	31.07	13,220,182	31.23	7.04
Health and Sanitation.....	7,079,186	17.81	7,379,007	17.43	4.24
General.....	3,794,283	9.54	4,404,685	10.41	16.09
Debt Service.....	1,409,281	3.54	1,588,778	3.75	12.74
Public Ways and Facilities.....	1,401,553	3.52	1,583,518	3.74	12.98
Education.....	388,158	0.98	420,068	0.99	8.22
Recreation and Cultural Services.....	372,740	0.94	400,806	0.95	7.53
Total	\$ 39,757,595	100.00 %	\$ 42,331,462	100.00 %	6.47

Figure 16

County Expenditures by Function and Other Financing Uses

(Excluding Transfers Out)

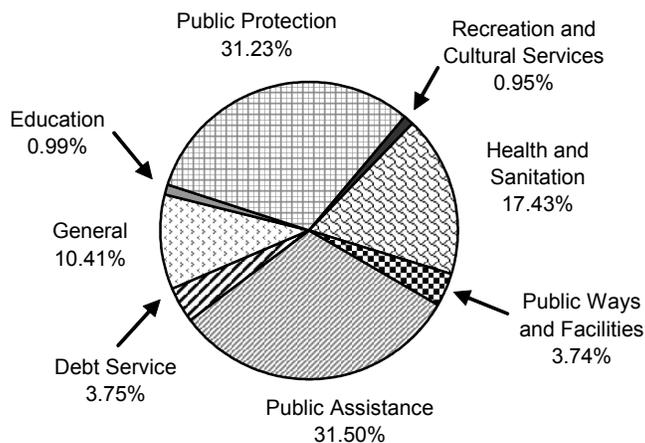
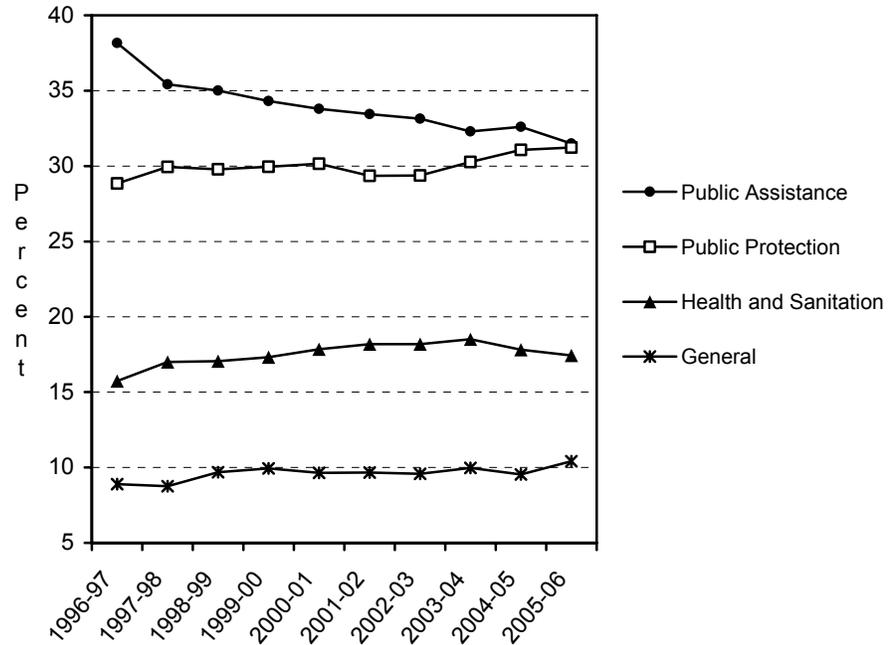


Figure 17

**Four Largest County Expenditures and Other Financing Uses
Ten-Year Trend by Fiscal Year**
(Excluding Transfers Out)



Public Assistance

County expenditures for public assistance totaled \$13.3 billion in the 2005-06 fiscal year, an increase of \$373.3 million (2.88%) 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			Percentage		
	2003-04	2004-05	Increase (Decrease) From Prior Year	2005-06	Percentage Increase (Decrease) From Prior Year
Welfare.....	\$ 8,747,090	\$ 8,941,888	2.23 %	\$ 9,194,478	2.82 %
Social Services.....	2,767,954	2,983,522	7.79	3,139,381	5.22
General Relief.....	269,232	279,044	3.64	259,546	(6.99)
Other					
Care of Court Wards.....	53,989	48,155	(10.81)	48,665	1.06
Veterans Services.....	12,421	12,585	1.32	13,816	9.78
Other Assistance.....	718,314	695,954	(3.11)	678,532	(2.50)
Total Other.....	784,724	756,694	(3.57)	741,013	(2.07)
Total.....	\$ 12,569,000	\$ 12,961,148	3.12	\$ 13,334,418	2.88

Figure 19

Public Assistance
Ten-Year Comparison
(Amounts in thousands)

Year	Welfare	Social Services	General Relief	Other	Total	Per Capita
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
2005-06	9,194,478	3,139,381	259,546	741,013	13,334,418	366.60

Public Protection

County expenditures for public protection totaled \$13.2 billion in the 2005-06 fiscal year. This was an increase of \$868.9 million (7.04%) 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	2003-04	2004-05	Percentage Increase (Decrease)	2005-06	Percentage Increase (Decrease)
			From Prior Year		From Prior Year
Judicial	\$ 3,665,311	\$ 3,764,747	2.71 %	\$ 3,805,944	1.09 %
Police Protection	3,184,970	3,371,539	5.86	3,666,997	8.76
Detention and Correction	3,515,886	3,701,475	5.28	4,101,811	10.82
Other					
Fire Protection	312,632	351,565	12.45	380,121	8.12
Flood Control and Soil and Water Conservation	6,392	9,333 ¹	46.01	13,915 ²	49.09
Protective Inspection	271,427	286,173	5.43	306,852	7.23
Other Protection	821,199	866,414	5.51	944,542	9.02
Total Other	1,411,650	1,513,485	7.21	1,645,430	8.72
Total	\$ 11,777,817	\$ 12,351,246	4.87	\$ 13,220,182	7.04

¹ 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.

² The increase in Flood Control and Soil and Water Conservation is mainly due to the counties of El Dorado and Monterey reporting an increase in project and construction costs.

Figure 21

**Public Protection
Ten-Year Comparison**
(Amounts in thousands)

Year	Judicial	Police Protection	Detention and Correction	Other	Total	Per Capita
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
2005-06	3,805,944	3,666,997	4,101,811	1,645,430	13,220,182	363.46

**County
Enterprise/Activity
Expenses**

County enterprise/activity expenses totaled \$6.5 billion in the 2005-06 fiscal year. This was a decrease of \$244.0 million (3.63%) from the prior year. These enterprises/activities include airports, hospitals, refuse, transportation, and other enterprises. Airport, hospital, and refuse operations may also have been 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	2003-04	2004-05	Percentage Increase (Decrease) From Prior Year	2005-06	Percentage Increase (Decrease) From Prior Year
Airports	\$ 228,267	\$ 244,840	7.26 %	\$ 261,688	6.88 %
Hospitals	5,241,619	5,857,749	11.75	5,442,102	(7.10)
Refuse	419,819	442,508	5.40	596,488 ¹	34.80
Transportation	71,821	78,173	8.84	81,040	3.67
Other	111,209	95,080	(14.50)	93,044	(2.14)
Total	\$ 6,072,735	\$ 6,718,350	10.63	\$ 6,474,362	(3.63)

¹ The increase in Refuse is mainly due to the County of Fresno refunding user tipping fees and the County of Sonoma reporting a new postclosure maintenance plan.

Long-Term Financial Obligations

The counties' total long-term financial obligations on June 30, 2006, were \$22.9 billion, a decrease of \$1.2 billion (4.81%) from the prior year. Of the total, lease-purchase obligations of \$10.6 billion accounted for 46.18%, bonded indebtedness of \$8.8 billion accounted for 38.43%, other long-term debt of \$3.1 billion accounted for 13.54%, special assessment act bonds of approximately \$394.7 million accounted for 1.72%, and state and federal construction loans of \$30.0 million accounted for the remaining 0.13%. Debt service expenditures as a percentage of total county expenditures increased to 3.75% in the 2005-06 fiscal year, compared to 3.54% in the prior year. See Figure 23 for a two-year comparison.

Figure 23

Long-Term Financial Obligations

(Amounts in thousands)

Type of Debt	2004-05		2005-06		Percentage Increase (Decrease) From Prior Year
	Amount	Percent of Total	Amount	Percent of Total	
Lease-Purchase Obligations.....	\$ 11,465,948	47.58 %	\$ 10,592,990	46.18 %	(7.61) %
Pension Obligation Bonds.....	8,197,313	34.02	8,297,168	36.17	1.22
Other Long-Term Debt.....	3,307,498	13.72	3,107,127	13.54	(6.06)
Revenue Bonds ¹	607,700	2.52	508,950	2.22	(16.25)
Special Assessment Act Bonds.....	463,205	1.92	394,692	1.72	(14.79)
State Construction Loans.....	20,980	0.09	27,522 ²	0.12	31.18
General Obligation Bonds.....	33,833	0.14	8,395 ³	0.04	(75.19)
Federal Construction Loans.....	2,607	0.01	2,439	0.01	(6.44)
Improvement District Bonds.....	204	0.00	1,019 ⁴	0.00	399.51
Total	\$ 24,099,288	100.00 %	\$ 22,940,302	100.00 %	(4.81)

¹ Beginning in the 2003-04 fiscal year, Revenue Bonds included Judgment Obligation Bonds issued by the County of Monterey. On June 30, 2006, the outstanding principal balance was \$6.1 million.

² The increase in State Construction Loans was mainly due to the counties of Napa, San Luis Obispo, and Yolo reporting new construction loans.

³ The decrease in General Obligation Bonds was mainly due to the County of Butte erroneously reporting \$14.1 million in bonds that were determined not to be debt of the county.

⁴ The increase in Improvement District Bonds was mainly due to the County of Los Angeles issuing bonds for street improvements.

Lease-Purchase Obligations

In recent years, counties have 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, 2006, 53 counties were involved in lease-purchase agreements. If continued to term, these agreements carry a total obligation of \$10.6 billion. This was a decrease of \$873.0 million (7.61%) 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

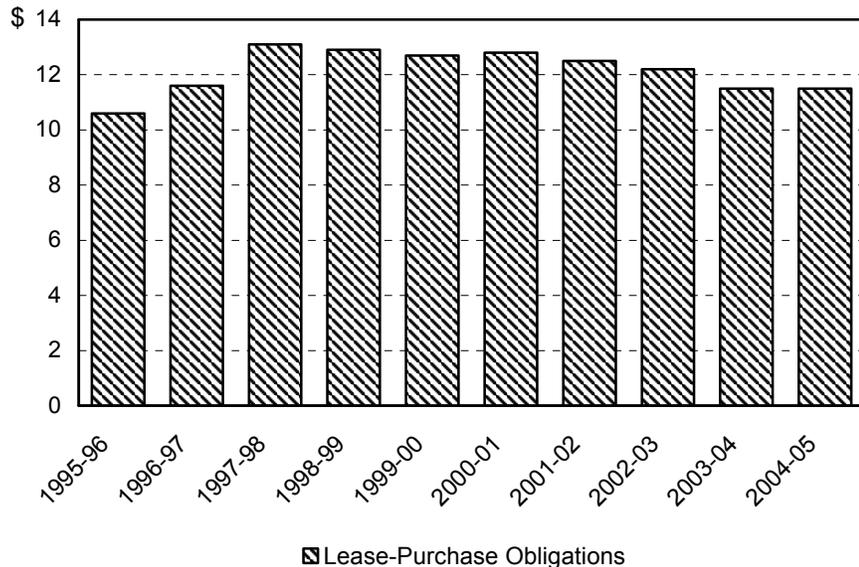
**Lease-Purchase Obligations
Ten-Year Comparison**
(Amounts in thousands)

Year	Number of Counties	Amount	Percentage Increase (Decrease) From Prior Year
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)
2005-06	53	10,592,990	(7.61)

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, 2006, a decrease of \$23.5 million (0.27%) from the prior year. The total consisted of \$8.3 billion in pension obligation bonds, \$509.0 million in revenue bonds, \$8.4 million in general obligation bonds approved by county taxpayers, and \$1.0 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	Pension Obligation Bonds	Revenue Bonds ¹	General Obligation Bonds	Improvement District Bonds	Certificates of Participation	Total
1996-97	\$ 5,555,264	\$ 1,068,313	\$ 65,337	\$ 1,714	\$ 353,563	\$ 7,044,191
1997-98	5,640,957	1,031,329	57,997	1,612	164,085 ⁶	6,895,980
1998-99	5,570,737	998,998	53,092	1,394	44,480 ⁷	6,668,701
1999-00	5,218,175	926,279	47,865	1,077	41,524	6,234,920
2000-01	4,999,556	740,428	48,194	799	57,950 ⁸	5,846,927
2001-02	4,764,097	712,208	41,485	514	— ⁹	5,518,304
2002-03	6,074,224 ²	691,932	30,225	320	—	6,796,701
2003-04	7,361,004 ³	665,619	23,470	260	—	8,050,353
2004-05	8,197,313	607,700	33,833	204	—	8,839,050
2005-06	8,297,168	508,950	8,395 ⁴	1,019 ⁵	—	8,815,532

¹ Beginning in the 2003-04 fiscal year, Revenue Bonds included judgment obligation bonds issued by the County of Monterey. On June 30, 2006, the outstanding principal balance was \$6.1 million.

² The increase was mainly due to the County of San Diego issuing \$737.3 million in Pension Obligation Bonds.

³ The increase was mainly due to the counties of Fresno, San Bernardino, and San Diego issuing \$402.9 million, \$463.9 million, and \$454.1 million, respectively, in Pension Obligation Bonds.

⁴ The decrease in General Obligation Bonds was mainly due to the County of Butte erroneously reporting \$14.1 million in bonds that were determined not to be debt of the county.

⁵ The increase was mainly due to the County of Los Angeles issuing bonds for street improvements.

⁶ 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.

⁷ The decrease was mainly due to the County of Alameda reclassifying approximately \$115.6 million in Certificates of Participation to lease-purchase obligations.

⁸ 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.

⁹ The decrease was mainly due to the repayment or reclassification of Certificates of Participation to lease-purchase obligations, resulting in a zero balance.

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 \$394.7 million on June 30, 2006. 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
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
2005-06.....	26	392,347	2,319	394,692

- 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 2006-07 fiscal year grew by 12.32% from the prior year. For the past 5 and 10 years, net assessed values have grown by an average of 9.22% and 7.80%, 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
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	123,320,176	3,155,323,729	8.06
2005-06	3,632,006,871	129,926,796	3,502,080,075	10.99
2006-07	4,073,584,711	140,130,390	3,933,454,321	12.32

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.

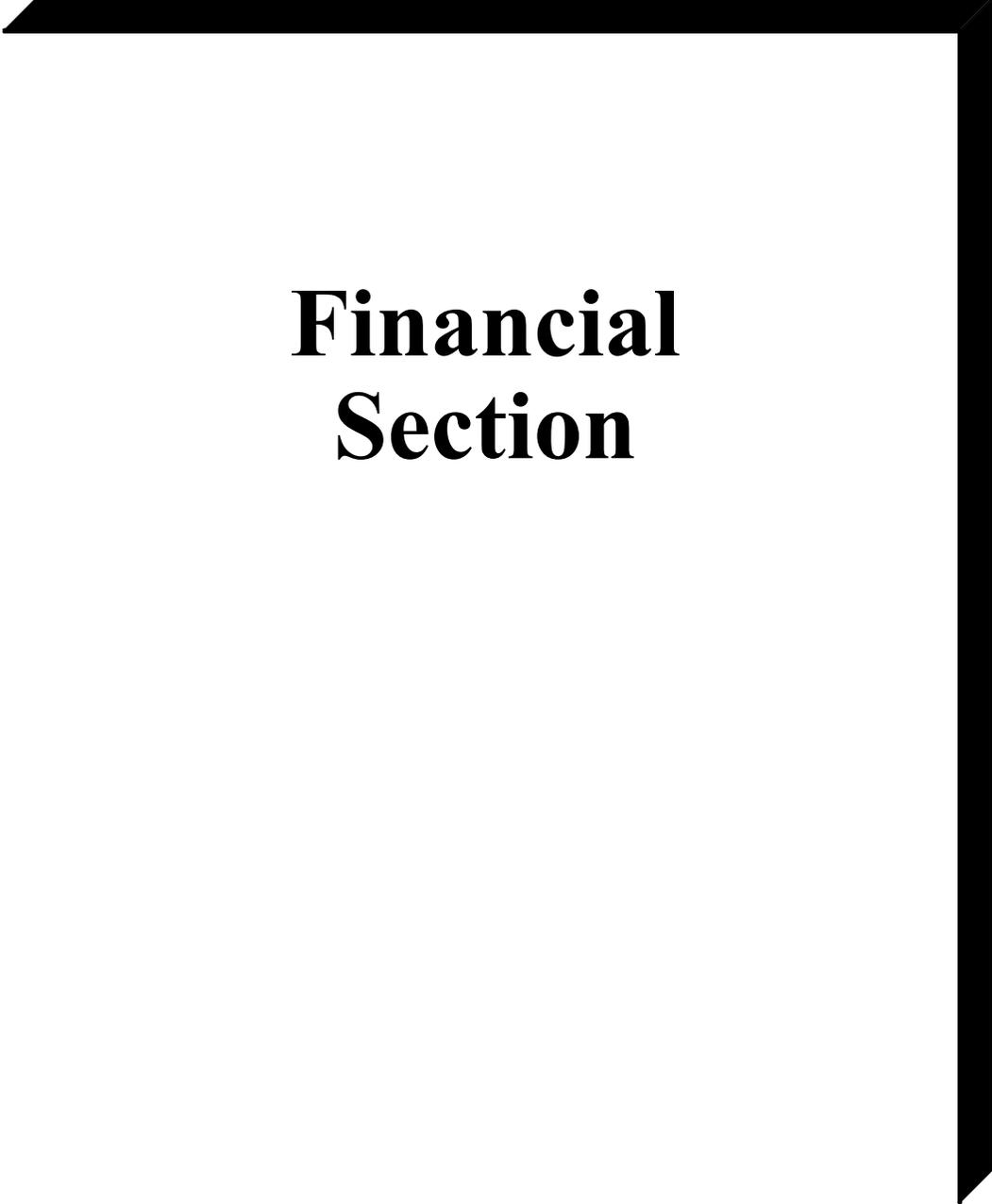
County Data Tables

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 also have been 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.

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Financial Section

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**Table 1. Counties Annual Report — Fiscal Year 2005-06
Summary of General County Statistics**

Counties	2000 Federal Census	Estimated Population as of June 30, 2006 *	Class	Area in Square Miles **	Activity Enterprises Reported by Each County ***
Alameda	1,443,741	1,510,303	Chartered	825	
Alpine	1,208	1,241	General Law	727	A
Amador	35,100	38,133	General Law	601	A,R
Butte	203,171	217,209	Chartered	1,665	R,T
Calaveras	40,554	45,711	General Law	1,036	A,R,T
Colusa	18,804	21,512	General Law	1,156	A,R,T
Contra Costa	948,816	1,029,377	General Law	798	A,H,O
Del Norte	27,507	29,196	General Law	1,003	A,T
El Dorado	156,299	176,204	General Law	1,805	A,T
Fresno	799,407	899,514	Chartered	5,998	H,R
Glenn	26,453	28,651	General Law	1,319	A,H,R,T
Humboldt	126,518	132,526	General Law	3,600	A,R
Imperial	142,361	166,585	General Law	4,598	A,R,T
Inyo	17,945	18,515	General Law	10,097	A,R,T,O
Kern	661,645	779,869	General Law	8,170	A,H,R,T,O
Kings	129,461	147,729	General Law	1,436	
Lake	58,309	64,105	General Law	1,327	A,R
Lassen	33,828	35,452	General Law	4,690	A,T
Los Angeles	9,519,338	10,245,572	Chartered	4,079	A,H,T
Madera	123,109	144,396	General Law	2,147	R,O
Marin	247,289	253,341	General Law	588	A,O
Mariposa	17,130	18,216	General Law	1,461	A,R,T
Mendocino	86,265	90,445	General Law	3,510	A,R
Merced	210,554	246,751	General Law	2,008	A,H,R,T
Modoc	9,449	9,836	General Law	4,340	A,H,R
Mono	12,853	13,597	General Law	3,103	A,H,R,T
Monterey	401,762	424,842	General Law	3,324	H
Napa	124,279	134,444	General Law	797	A
Nevada	92,033	100,066	General Law	992	A,T,O
Orange	2,846,289	3,072,336	General Law	785	A,R
Placer	248,399	316,508	Chartered	1,507	A,R,T,O
Plumas	20,824	21,444	General Law	2,618	A,T,O
Riverside	1,545,387	1,953,330	General Law	7,243	A,H,R
Sacramento	1,223,499	1,385,607	Chartered	1,015	A,R,T,O
San Benito	53,234	57,627	General Law	1,397	R,T
San Bernardino	1,709,434	1,991,829	Chartered	20,164	A,H,R
San Diego	2,813,833	3,066,820	Chartered	4,281	A
San Francisco	776,733	798,680	Chartered	91	
San Joaquin	563,598	668,265	General Law	1,436	A,H,R
San Luis Obispo	246,681	263,242	General Law	3,326	A,H,T,O
San Mateo	707,161	724,104	Chartered	531	A,H,T,O
Santa Barbara	399,347	421,625	General Law	2,745	A,R,T
Santa Clara	1,682,585	1,773,258	Chartered	1,316	A,H
Santa Cruz	255,602	262,351	General Law	440	
Shasta	163,256	181,483	General Law	3,850	A,R
Sierra	3,555	3,501	General Law	959	A,R,T
Siskiyou	44,301	46,146	General Law	6,318	A,R,T
Solano	394,542	422,848	General Law	872	A,O
Sonoma	458,614	479,929	General Law	1,598	A,R,T,O
Stanislaus	446,997	514,370	General Law	1,521	H,R,T,O
Sutter	78,930	91,450	General Law	607	A
Tehama	56,039	61,533	Chartered	2,976	H,T
Trinity	13,022	14,024	General Law	3,223	A,H,R,T,O
Tulare	368,021	420,619	General Law	4,844	A,R,T
Tuolumne	54,501	58,231	General Law	2,293	A,H,T,O
Ventura	753,197	817,346	General Law	1,864	A,H,T,O
Yolo	168,660	190,344	General Law	1,034	A,R
Yuba	60,219	69,827	General Law	639	A
Totals	33,871,648	37,172,015		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 2005-06
*** Summary of Assessed Valuation for Counties, Applicable to Fiscal Year Ended 2006-07**

Counties	Gross Total Locally Assessed Valuation	Exemptions	Net Total Locally Assessed Valuation	State Assessed Valuation	Grand Total State and County Assessed Valuation
Alameda	\$ 182,810,343,818	\$ 6,052,911,243	\$ 176,757,432,575	\$ 2,569,545,384	\$ 179,326,977,959
Alpine	621,603,659	1,887,677	619,715,982	18,891,145	638,607,127
Amador	4,084,078,849	150,837,041	3,933,241,808	156,817,833	4,090,059,641
Butte	16,731,305,210	850,806,763	15,880,498,447	572,562,155	16,453,060,602
Calaveras	6,390,811,741	126,854,012	6,263,957,729	91,799,108	6,355,756,837
Colusa	2,271,506,960	51,810,529	2,219,696,431	156,383,506	2,376,079,937
Contra Costa	146,765,873,726	4,391,154,242	142,374,719,484	2,598,632,512	144,973,351,996
Del Norte	1,534,384,000	99,759,744	1,434,624,256	38,739,204	1,473,363,460
El Dorado	25,218,866,247	643,794,027	24,575,072,220	221,451,378	24,796,523,598
Fresno	54,946,653,992	2,574,604,958	52,372,049,034	2,283,400,566	54,655,449,600
Glenn	2,129,318,971	65,914,256	2,063,404,715	94,799,253	2,158,203,968
Humboldt	9,534,511,613	504,460,306	9,030,051,307	210,299,493	9,240,350,800
Imperial	8,640,364,657	332,089,074	8,308,275,583	256,178,839	8,564,454,422
Inyo	3,284,392,941	68,705,288	3,215,687,653	89,580,294	3,305,267,947
Kern	69,313,233,750	2,046,846,807	67,266,386,943	3,184,551,108	70,450,938,051
Kings	6,946,671,838	314,494,936	6,632,176,902	353,468,097	6,985,644,999
Lake	6,119,544,034	237,072,260	5,882,471,774	85,653,680	5,968,125,454
Lassen	1,899,413,201	96,730,970	1,802,682,231	148,982,113	1,951,664,344
Los Angeles	949,771,814,789	36,043,653,690	913,728,161,099	11,772,867,279	925,501,028,378
Madera	10,669,079,774	510,887,587	10,158,192,187	317,525,401	10,475,717,588
Marin	50,474,166,043	1,584,366,057	48,889,799,986	347,235,548	49,237,035,534
Mariposa	1,756,040,175	49,172,655	1,706,867,520	67,385,113	1,774,252,633
Mendocino	8,680,611,342	315,440,285	8,365,171,057	178,392,977	8,543,564,034
Merced	18,442,568,710	556,884,610	17,885,684,100	383,495,371	18,269,179,471
Modoc	804,827,546	27,817,305	777,010,241	152,823,485	929,833,726
Mono	4,591,326,809	31,630,117	4,559,696,692	69,403,128	4,629,099,820
Monterey	48,159,352,861	1,730,567,084	46,428,785,777	1,224,873,806	47,653,659,583
Napa	23,858,199,907	802,511,024	23,055,688,883	195,203,602	23,250,892,485
Nevada	14,770,830,341	421,379,482	14,349,450,859	232,238,621	14,581,689,480
Orange	383,949,094,013	10,015,418,614	373,933,675,399	4,242,632,521	378,176,307,920
Placer	53,932,423,455	1,610,113,060	52,322,310,395	793,461,808	53,115,772,203
Plumas	3,307,356,808	79,484,544	3,227,872,264	362,959,071	3,590,831,335
Riverside	205,526,418,428	5,115,186,866	200,411,231,562	3,004,900,312	203,416,131,874
Sacramento	125,674,879,048	5,138,903,390	120,535,975,658	1,605,429,803	122,141,405,461
San Benito	6,388,870,627	134,669,756	6,254,200,871	93,666,024	6,347,866,895
San Bernardino	152,795,084,053	5,391,674,698	147,403,409,355	4,856,945,208	152,260,354,563
San Diego	358,911,595,230	12,253,566,687	346,658,028,543	7,307,820,180	353,965,848,723
San Francisco	122,760,251,426	4,949,251,781	117,810,999,645	2,059,979,734	119,870,979,379
San Joaquin	59,431,835,402	2,160,422,592	57,271,412,810	1,442,526,905	58,713,939,715
San Luis Obispo	35,349,092,740	774,941,141	34,574,151,599	2,535,652,744	37,109,804,343
San Mateo	126,022,106,326	3,950,768,197	122,071,338,129	1,140,399,252	123,211,737,381
Santa Barbara	55,524,141,976	2,027,034,230	53,497,107,746	769,814,061	54,266,921,807
Santa Clara	273,082,946,481	13,127,935,526	259,955,010,955	3,258,512,007	263,213,522,962
Santa Cruz	31,738,179,155	981,848,354	30,756,330,801	259,212,336	31,015,543,137
Shasta	14,462,823,567	850,129,706	13,612,693,861	644,871,815	14,257,565,676
Sierra	496,183,326	10,299,669	485,883,657	39,548,887	525,432,544
Siskiyou	3,690,452,593	190,963,819	3,499,488,774	222,135,160	3,721,623,934
Solano	43,159,565,867	1,615,212,580	41,544,353,287	642,390,151	42,186,743,438
Sonoma	63,782,510,520	1,920,747,129	61,861,763,391	637,141,516	62,498,904,907
Stanislaus	40,337,985,261	1,775,302,016	38,562,683,245	346,575,304	38,909,258,549
Sutter	7,748,949,593	279,463,377	7,469,486,216	404,862,267	7,874,348,483
Tehama	4,447,669,354	185,596,313	4,262,073,041	181,248,040	4,443,321,081
Trinity	1,008,438,359	34,706,858	973,731,501	23,631,256	997,362,757
Tulare	23,664,460,808	770,002,634	22,894,458,174	543,398,550	23,437,856,724
Tuolumne	5,977,417,745	245,405,292	5,732,012,453	101,490,849	5,833,503,302
Ventura	97,627,232,673	2,772,848,252	94,854,384,421	1,376,938,683	96,231,323,104
Yolo	18,908,951,216	816,104,374	18,092,846,842	414,988,080	18,507,834,922
Yuba	5,059,310,800	267,344,665	4,791,966,135	210,474,412	5,002,440,547
Totals	\$ 4,005,987,924,354	\$ 140,130,390,149	\$ 3,865,857,534,205	\$ 67,596,786,935	\$ 3,933,454,321,140

* For Details of Assessed Valuation, See Controller's Annual Report of Assessed Valuations for Fiscal Year 2006-07

Table 3. Counties Annual Report — Fiscal Year 2005-06
Summary of Property Taxes Allocated and Voter Approved Taxes Levied, Applicable to the Fiscal Year Ended 2006-07

Counties	Secured and Unsecured	Less Than County Wide	Homeowners	Voter Approved	Voter Approved Homeowners	Unitary and Non-Unitary	Total Taxes Allocated and Levied	2005-06 Property Tax Delinquency Rate*
Alameda	\$ 266,834,373	\$ 13,810,543	\$ 3,273,135	\$ —	\$ —	\$ —	\$ 283,918,051	2.160
Alpine	3,949,325	—	7,807	—	—	—	3,957,132	3.000
Amador	13,149,377	—	199,313	—	—	—	13,348,690	1.912
Butte	11,290,145	9,205,930	243,489	—	—	—	20,739,564	2.280
Calaveras	10,838,578	1,127,232	146,029	—	—	—	12,111,839	3.000
Colusa	6,327,527	—	65,533	—	—	—	6,393,060	6.300
Contra Costa	167,408,932	18,986,166	2,281,743	—	—	—	188,676,841	2.070
Del Norte	2,611,621	—	61,994	26,154	620	1,048	2,701,437	2.800
El Dorado	52,619,724	4,754,661	645,422	—	—	—	58,019,807	2.329
Fresno	69,812,653	7,461,151	1,244,838	—	—	—	78,518,642	2.062
Glenn	4,494,707	—	69,931	—	—	—	4,564,638	1.560
Humboldt	14,448,154	3,752,811	378,961	—	—	—	18,579,926	2.414
Imperial	11,591,151	3,095,177	212,307	—	—	—	14,898,635	12.610
Inyo	9,770,871	—	82,288	—	—	—	9,853,159	2.000
Kern	134,292,635	59,982,922	1,944,980	—	—	—	196,220,537	2.312
Kings	11,492,720	5,268,852	284,873	—	—	—	17,046,445	3.310
Lake	13,511,976	—	222,082	—	—	—	13,734,058	5.098
Lassen	3,852,918	—	81,376	—	—	—	3,934,294	2.800
Los Angeles	2,169,860,595	58,361,221	21,193,030	5,369,920	51,484	1,587,980	2,256,424,230	2.350
Madera	15,715,200	147,537	218,825	—	—	—	16,081,562	8.208
Marin	83,341,114	8,938,866	729,396	—	—	—	93,009,376	1.340
Mariposa	4,538,932	—	76,147	—	—	—	4,615,079	2.530
Mendocino	24,177,460	—	315,312	—	—	—	24,492,772	2.512
Merced	29,220,645	12,980,640	518,786	—	—	—	42,720,071	3.910
Modoc	2,520,863	—	43,378	—	—	—	2,564,241	4.140
Mono	13,846,547	—	43,265	—	—	—	13,889,812	3.000
Monterey	72,796,429	5,644,949	435,524	—	—	—	78,876,902	1.720
Napa	39,221,009	6,748,342	327,880	—	—	—	46,297,231	1.860
Nevada	20,495,169	—	245,161	—	—	638,881	21,379,211	1.930
Orange	218,241,944	33,709,159	2,355,009	—	—	—	254,306,112	1.555
Placer	93,661,562	4,669,132	968,566	—	—	—	99,299,260	1.540
Plumas	7,619,142	—	74,971	—	—	—	7,694,113	2.000
Riverside	196,769,482	57,278,169	3,513,663	—	—	—	257,561,314	2.500
Sacramento	203,259,328	19,431,482	3,128,122	—	—	—	225,818,932	2.300
San Benito	7,310,682	2,176,824	103,359	—	—	—	9,590,865	3.000
San Bernardino	166,219,428	9,434,365	2,257,522	—	—	—	177,911,315	5.240
San Diego	460,207,286	25,573,315	5,174,606	—	—	—	490,955,207	1.600
San Francisco	725,821,637	—	4,182,991	107,641,766	624,542	1,848,884	840,119,820	5.400
San Joaquin	110,175,832	10,774,769	1,427,561	—	—	—	122,378,162	2.657
San Luis Obispo	83,695,222	7,284,486	831,740	764,118	7,370	10,026	92,592,962	1.640
San Mateo	161,926,146	17,917,247	1,469,180	—	—	—	181,312,573	1.326
Santa Barbara	106,017,054	—	893,604	—	—	—	106,910,658	1.400
Santa Clara	318,870,666	17,154,922	3,079,895	92,195,135	775,826	5,834,279	437,910,723	1.745
Santa Cruz	35,456,326	4,876,223	367,032	—	—	—	40,699,581	2.583
Shasta	19,586,598	—	362,435	—	—	—	19,949,033	3.945
Sierra	2,819,870	—	32,840	—	—	—	2,852,710	3.000
Siskiyou	7,823,242	216,835	161,869	—	—	—	8,201,946	2.400
Solano	68,820,078	7,344,631	1,145,151	—	—	—	77,309,860	2.651
Sonoma	139,304,716	—	1,441,861	—	—	—	140,746,577	2.390
Stanislaus	41,612,155	1,106,873	622,009	—	—	—	43,341,037	3.390
Sutter	12,606,515	325,490	182,369	—	—	—	13,114,374	2.460
Tehama	8,518,884	2,563,917	228,055	—	—	—	11,310,856	2.989
Trinity	2,902,679	—	57,242	—	—	—	2,959,921	3.300
Tulare	40,350,304	8,676,136	653,933	—	—	—	49,680,373	3.586
Tuolumne	15,038,111	2,032,352	273,928	—	—	—	17,344,391	4.300
Ventura	156,472,805	8,138,056	1,700,229	—	—	—	166,311,090	1.770
Yolo	15,124,984	2,603,953	217,474	—	—	—	17,946,411	1.070
Yuba	10,213,388	—	145,471	194,738	—	—	10,553,597	2.880
Totals	\$ 6,720,477,416	\$ 463,555,336	\$ 72,645,492	\$ 206,191,831	\$ 1,459,842	\$ 9,921,098	\$ 7,474,251,015	

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

Table 4. Counties Annual Report — Fiscal Year 2005-06
Summary of General County Financing Sources

Counties	-----Taxes-----			--- From Other Governmental Agencies---			
	Property	Other	Special Benefit Assessments	Licenses Permits and Franchises	Fines Forfeitures and Penalties	From Use of Money and Property	State
Alameda	\$ 417,893,373	\$ 83,280,061	\$ —	\$ 6,629,470	\$ 10,708,747	\$ 33,172,317	\$ 752,758,590
Alpine	4,020,900	869,191	—	318,251	79,416	381,311	3,319,709
Amador	15,962,460	3,046,015	—	1,781,723	3,117,411	1,084,890	19,389,956
Butte	39,271,126	7,501,649	—	4,685,957	3,770,530	3,047,133	146,699,584
Calaveras	14,613,306	4,044,805	—	5,871,623	3,142,670	974,966	20,374,476
Colusa	7,899,741	1,233,770	—	1,409,214	1,802,934	352,232	16,919,721
Contra Costa	266,660,549	28,044,129	—	32,901,800	18,624,075	23,864,546	357,190,769
Del Norte	5,351,510	1,643,040	—	967,517	958,906	549,596	24,197,759
El Dorado	69,954,778	35,013,078	—	8,997,828	4,157,435	7,179,010	72,213,197
Fresno	148,717,818	48,375,018	—	8,959,726	14,880,223	12,584,774	500,654,913
Glenn	6,868,550	1,316,354	—	1,190,512	1,908,892	668,097	23,973,518
Humboldt	29,159,479	7,791,817	—	2,887,895	2,584,909	951,891	93,071,657
Imperial	27,948,253	3,993,506	—	3,647,481	6,023,191	2,681,303	102,253,662
Inyo	10,728,288	2,833,568	—	461,654	1,951,099	837,716	17,071,008
Kern	234,204,491	46,036,642	—	14,784,857	23,357,971	14,857,266	364,205,392
Kings	28,769,833	6,044,209	—	1,479,925	1,074,190	2,728,549	73,358,231
Lake	22,524,794	4,259,221	—	2,513,784	1,573,655	1,987,648	39,498,262
Lassen	6,690,578	1,436,706	—	679,821	1,481,228	1,311,982	24,658,047
Los Angeles	3,095,129,485	467,826,197	8,051,159	51,607,163	309,051,680	261,828,729	4,567,347,452
Madera	27,106,983	11,807,003	—	4,189,776	2,269,030	1,452,635	56,598,343
Marin	141,802,795	8,891,873	1,700,185	9,342,450	8,190,015	8,638,814	113,928,365
Mariposa	5,729,034	10,852,775	—	875,225	587,381	286,391	15,851,955
Mendocino	33,597,460	9,454,846	—	3,324,524	4,050,793	1,817,877	62,726,997
Merced	63,781,419	11,311,586	—	5,158,799	10,166,599	7,532,251	125,927,076
Modoc	3,402,498	427,877	320,580	188,528	281,105	209,730	11,626,446
Mono	14,722,377	3,376,645	—	442,439	641,464	419,043	10,995,753
Monterey	109,830,552	29,848,967	—	19,745,554	11,699,418	10,698,733	196,265,482
Napa	56,303,767	15,656,561	—	6,465,783	4,189,164	2,672,434	67,959,799
Nevada	27,684,955	6,918,005	—	3,058,902	2,495,327	1,178,242	42,834,447
Orange	421,593,098	75,926,082	119,722	18,055,672	111,588,677	108,128,675	1,081,904,743
Placer	122,073,295	37,309,328	22,053	10,730,538	9,001,819	12,000,856	118,518,032
Plumas	9,336,101	3,958,115	—	2,683,688	832,778	1,195,787	19,952,236
Riverside	418,393,763	95,053,115	—	60,443,617	63,207,329	62,479,644	662,547,488
Sacramento	340,375,483	146,743,966	410,360	40,998,366	26,712,140	52,788,905	777,184,870
San Benito	15,061,208	2,341,631	383,479	985,032	974,039	1,888,328	26,162,122
San Bernardino	349,907,562	54,023,252	2,828,073	22,404,504	38,591,630	36,042,345	805,805,569
San Diego	727,881,932	59,215,396	—	45,896,013	58,761,207	76,273,198	1,172,145,055
San Francisco	—	—	—	—	—	—	—
San Joaquin	174,103,279	37,834,392	—	8,885,760	12,744,427	7,429,710	288,190,553
San Luis Obispo	108,503,296	19,388,499	—	7,838,334	9,799,156	5,688,268	118,161,781
San Mateo	225,843,441	26,041,206	—	15,209,332	10,361,710	23,195,155	333,366,979
Santa Barbara	137,896,760	28,979,027	—	14,898,012	12,707,450	9,350,169	161,697,050
Santa Clara	551,968,176	155,864,813	5,823,889	24,566,752	44,675,692	33,832,406	675,639,844
Santa Cruz	66,865,896	13,893,310	—	9,607,775	8,947,256	5,676,168	130,377,036
Shasta	33,309,108	8,781,833	115,065	4,096,841	4,135,144	4,177,863	116,214,042
Sierra	3,058,854	518,570	—	209,192	568,832	274,551	6,839,375
Siskiyou	12,633,653	1,930,110	—	1,309,244	2,786,530	1,257,752	37,368,929
Solano	112,436,315	12,422,184	—	14,716,730	15,336,068	9,245,564	189,009,441
Sonoma	164,013,732	27,060,196	—	16,616,722	10,508,026	17,935,652	249,281,699
Stanislaus	86,384,247	57,664,497	—	5,797,247	12,290,983	13,925,548	264,287,085
Sutter	19,613,613	4,978,704	—	3,080,710	2,236,942	1,757,125	54,700,871
Tehama	15,803,559	3,440,781	—	2,455,217	2,581,404	1,339,344	41,458,568
Trinity	4,833,206	1,590,002	—	598,756	329,238	503,344	14,814,795
Tulare	75,836,649	15,820,724	—	8,513,367	7,136,865	4,230,606	222,893,870
Tuolumne	21,335,390	6,945,963	258,536	2,545,054	1,893,073	622,435	30,393,496
Ventura	221,426,946	19,170,725	—	16,258,841	12,950,716	8,009,717	242,531,366
Yolo	34,228,264	5,548,660	680,610	6,627,373	3,749,189	3,112,971	82,382,067
Yuba	15,021,212	5,908,578	—	3,993,629	913,676	1,849,396	44,086,806
Totals	\$ 9,426,069,190	\$ 1,791,488,773	\$ 20,713,711	\$ 574,590,499	\$ 941,141,454	\$ 910,161,588	\$ 15,891,786,334

* San Francisco data is located in Appendix A

Table 4. Counties Annual Report — Fiscal Year 2005-06 --- (continued)
Summary of General County Financing Sources

Counties	-- From Other Governmental Agencies-- (continued)		Charges for Current Services	Miscellaneous Revenue	Other Financing Sources	Transfers In	Total Financing Sources and Transfers In
	Federal	Other					
Alameda	\$ 309,623,020	\$ 31,572,923	\$ 237,963,997	\$ 51,912,210	\$ 27,095,401	\$ 28,014,905	\$ 1,990,625,014
Alpine	2,318,974	42,000	1,006,262	84,636	—	—	12,440,650
Amador	5,194,229	121,087	4,456,383	843,482	8,405,660	—	63,403,296
Butte	77,069,511	4,470,819	15,560,479	11,855,279	1,277,273	—	315,209,340
Calaveras	7,648,803	—	5,109,652	1,607,131	2,114	5,933,703	69,323,249
Colusa	3,983,923	8,229	2,542,769	1,426,363	391,156	1,578	37,971,630
Contra Costa	250,078,214	33,122,779	244,740,492	29,438,131	6,317,552	—	1,290,983,036
Del Norte	12,908,234	226,076	3,511,462	1,180,255	502,409	—	51,996,764
El Dorado	33,177,093	649,232	22,066,232	3,524,416	19,017	804,285	257,755,601
Fresno	270,116,783	4,070,487	101,392,934	8,581,152	28,134,075	2,788,527	1,149,256,430
Glenn	18,335,067	70,809	3,865,021	371,783	2,750,000	570,698	61,889,301
Humboldt	48,224,261	—	12,825,160	4,450,014	—	845,333	202,792,416
Imperial	46,720,416	486,681	19,556,600	3,213,611	17,611	636,727	217,179,042
Inyo	7,617,207	4,314,318	4,378,291	71,068	1,654,881	15,966	51,935,064
Kern	227,355,719	3,186,458	115,132,296	11,961,106	94,797	—	1,055,176,995
Kings	33,908,785	3,576,496	9,139,419	3,013,267	—	—	163,092,904
Lake	16,579,024	277,489	10,303,208	3,001,013	612,000	3,539,771	106,669,869
Lassen	9,570,588	258,393	7,173,679	1,117,817	174,125	165,000	54,717,964
Los Angeles	2,642,328,430	96,385,527	1,497,717,714	267,162,235	11,628,588	14,401,536	13,290,465,895
Madera	31,527,713	2,233,760	11,613,749	9,310,946	22,724,416	251,549	181,085,903
Marin	44,132,729	2,454,327	46,846,071	7,754,402	—	21,554,674	415,236,700
Mariposa	7,289,593	—	2,741,777	502,386	—	—	44,716,517
Mendocino	33,100,274	121,054	11,421,478	1,247,432	15,833	—	160,878,568
Merced	87,584,215	878,250	30,561,405	3,959,255	4,126,332	127,816	351,115,003
Modoc	5,319,706	2,617,759	971,772	162,668	200	—	25,528,869
Mono	3,242,110	26,541	4,013,322	191,269	—	127,511	38,198,474
Monterey	82,036,757	3,768,204	71,176,543	12,469,096	24,985	—	547,564,291
Napa	18,100,609	5,662,593	22,808,264	4,359,208	602,466	—	204,780,648
Nevada	18,639,509	391,506	11,633,669	1,285,931	4,104,440	—	120,224,933
Orange	372,851,463	34,840,224	355,439,053	271,581,224	262,063,012	15,830,550	3,129,922,195
Placer	54,095,775	4,578,990	57,469,521	3,422,976	823,920	3,330,070	433,377,173
Plumas	9,303,541	155,460	5,189,998	1,022,486	—	—	53,630,190
Riverside	443,404,685	84,520,504	427,102,580	14,772,171	443,072	24,760,032	2,357,128,000
Sacramento	548,115,118	23,154,353	184,651,117	63,005,910	29,215,625	—	2,233,356,213
San Benito	9,733,520	—	5,167,776	570,401	50,558	—	63,318,094
San Bernardino	512,327,553	—	270,061,842	39,183,155	3,223,611	—	2,134,399,096
San Diego	668,893,558	205,364,869	371,043,241	17,271,643	12,418,337	929,758	3,416,094,207
San Francisco	—	—	—	—	—	—	—
San Joaquin	198,368,797	7,248,602	73,843,886	11,782,421	—	—	820,431,827
San Luis Obispo	56,441,947	2,623,934	41,222,284	3,159,875	798,330	434,120	374,059,824
San Mateo	101,362,918	20,512,522	117,323,960	23,719,934	1,467	10,458,689	907,397,313
Santa Barbara	91,255,520	25,938,779	124,617,280	9,492,597	2,814,394	319,114	619,966,152
Santa Clara	407,802,936	60,563,517	187,219,694	22,726,211	113,859,339	91,779,176	2,376,322,445
Santa Cruz	63,073,998	3,425,821	48,604,626	8,857,451	162,188	—	359,491,525
Shasta	51,794,155	2,169,342	18,088,415	4,835,583	348,072	281,271	248,346,734
Sierra	2,447,858	—	658,190	220,177	—	243,018	15,038,617
Siskiyou	19,615,008	311,274	6,281,219	840,739	42,733	190,327	84,567,518
Solano	86,358,171	18,855,804	72,156,628	19,986,970	42,448,233	—	592,972,108
Sonoma	57,179,989	16,510,307	53,266,999	24,020,569	—	18,389	636,412,280
Stanislaus	128,808,862	3,055,187	72,683,244	44,263,245	219,767	3,094,882	692,474,794
Sutter	23,513,183	1,809,047	6,740,624	1,719,416	12,452	—	120,162,687
Tehama	17,359,676	728,064	8,112,600	3,507,202	20,052	—	96,806,467
Trinity	12,458,965	207,322	2,777,757	920,105	86,656	—	39,120,146
Tulare	139,916,073	4,757,407	54,820,466	17,537,114	2,047,773	7,286,848	560,797,762
Tuolumne	15,784,341	858,681	14,845,555	796,899	20,851	—	96,300,274
Ventura	154,044,254	22,547,371	137,036,221	21,068,997	3,065,504	6,732,456	864,843,114
Yolo	42,412,002	7,008,954	15,752,106	15,849,436	22,679	—	217,374,311
Yuba	23,762,272	2,399,137	10,564,618	10,680,530	6,763	3,164,950	122,351,567
Totals	\$ 8,666,217,634	\$ 755,139,269	\$ 5,274,971,600	\$ 1,102,872,999	\$ 594,890,719	\$ 248,633,229	\$ 46,198,676,999

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2005-06
Summary of County Expenditures by Function and Activity

Counties	General Function						
	Legislative and Administrative	Finance	Counsel	Personnel	Elections	Communications	Property Management
Alameda	\$ 8,737,257	\$ 57,434,865	\$ 3,181,556	\$ 9,806,836	\$ 9,616,680	\$ —	\$ 6,365,043
Alpine	639,426	967,289	196,480	—	13,355	38,554	352,353
Amador	1,085,064	2,043,888	1,057,043	72,952	472,153	—	492,283
Butte	3,423,259	8,295,401	1,956,727	1,179,858	2,046,008	—	7,675
Calaveras	1,009,718	4,066,495	588,212	250,789	388,249	35,077	511,434
Colusa	696,175	1,624,226	138,363	14,016	382,161	—	663,715
Contra Costa	8,628,175	27,691,518	3,576,420	6,423,911	18,443,840	1,710,398	18,888,989
Del Norte	694,291	1,543,793	310,469	349,035	635,815	—	949,774
El Dorado	2,772,742	9,372,782	2,969,638	1,095,010	1,338,294	3,187,357	3,727,538
Fresno	5,294,989	19,350,885	2,450,196	1,884,884	7,816,083	—	19,102,197
Glenn	671,384	1,640,581	160,559	100,460	619,878	—	575,217
Humboldt	1,339,536	4,205,623	1,772,345	471,488	865,337	117,374	3,034,336
Imperial	1,870,518	4,209,867	1,748,824	881,740	2,510,410	—	5,531,136
Inyo	1,152,790	1,876,213	622,302	256,613	786,692	—	1,095,332
Kern	10,948,779	14,187,916	3,295,003	1,963,192	3,188,440	1,197,454	16,438,322
Kings	1,126,044	3,815,055	646,188	859,876	2,000,868	1,035,385	2,427,266
Lake	980,450	2,723,437	584,398	386,884	524,780	9,257	1,154,237
Lassen	719,542	1,705,460	291,840	226,562	268,263	579,699	944,734
Los Angeles	89,703,876	224,384,275	13,473,188	16,815,492	54,273,936	932,224	60,893,456
Madera	1,604,411	4,413,047	1,383,270	653,258	956,092	—	5,412,059
Marin	4,319,326	18,591,565	3,632,832	3,990,827	2,329,052	6,679,541	5,168,811
Mariposa	1,007,851	1,775,107	230,736	193,683	624,497	—	1,478,337
Mendocino	1,550,659	3,074,212	629,413	659,500	515,231	—	2,465,282
Merced	2,738,368	9,139,281	1,185,499	1,314,771	1,622,935	—	2,004,185
Modoc	618,275	1,186,740	57,371	20,140	164,003	—	467,797
Mono	1,383,505	2,121,737	506,654	—	99,502	133,588	720,393
Monterey	5,947,663	15,578,503	4,274,560	2,665,956	5,834,761	9,720,891	8,774,764
Napa	2,276,192	6,194,106	2,588,812	1,362,000	1,896,652	870,910	4,525,533
Nevada	1,279,308	3,773,215	414,816	256,726	1,047,001	—	1,239,498
Orange	24,843,293	315,801,853	7,206,112	1,347,687	26,321,292	—	18,905,012
Placer	8,317,264	15,901,227	2,626,568	5,344,441	3,465,400	—	6,101,593
Plumas	1,337,084	2,077,733	408,090	411,423	343,429	—	1,269,781
Riverside	21,081,187	37,262,042	4,607,796	8,174,600	19,473,161	1,141,124	64,267,164
Sacramento	6,251,242	33,610,417	4,512,948	16,587,436	10,541,899	—	16,248
San Benito	1,099,390	2,462,998	699,277	389,402	1,351,543	1,170,721	1,413,318
San Bernardino	11,573,980	57,475,012	8,823,235	11,462,763	5,735,399	—	30,345,220
San Diego	30,241,687	74,189,794	18,444,744	15,665,523	24,354,377	96,313,456	43,153,987
San Francisco	—	—	—	—	—	—	—
San Joaquin	5,573,031	16,517,663	670,988	2,404,976	3,147,037	—	10,584,009
San Luis Obispo	3,345,739	13,742,450	3,436,209	1,884,512	1,560,616	936,114	11,683,791
San Mateo	5,465,273	21,477,271	5,302,692	6,087,921	5,698,866	6,977,313	5,760,818
Santa Barbara	5,627,890	17,591,358	5,707,615	3,594,037	5,198,957	325,723	7,596,470
Santa Clara	17,424,182	61,608,223	6,926,272	12,692,904	15,046,812	12,025,702	37,734,076
Santa Cruz	4,028,215	7,548,739	1,856,801	1,584,772	2,473,379	2,681,400	63,524
Shasta	1,059,668	5,948,049	164,827	(40,432)	1,528,070	—	—
Sierra	511,619	1,237,733	320,416	—	20,653	241,852	174,465
Siskiyou	1,255,144	3,343,587	927,852	—	408,512	—	626,165
Solano	46,192,239	10,905,221	2,752,653	1,831,166	4,469,753	—	248,809
Sonoma	5,527,146	24,405,044	4,347,895	4,269,975	6,682,319	1,721,162	15,630,974
Stanislaus	6,673,221	12,333,130	2,071,082	—	4,684,219	—	6,586,560
Sutter	1,863,221	4,026,841	914,203	658,916	2,205,893	2,430,766	2,576,198
Tehama	538,363	2,539,326	515,679	306,785	595,851	—	1,022,462
Trinity	604,003	1,518,508	158,021	165,376	159,794	—	949,138
Tulare	1,237,328	8,060,363	3,185,403	205,719	3,476,665	604,619	3,759,983
Tuolumne	1,490,845	3,371,449	863,052	719,473	1,388,133	1,052,660	2,907,879
Ventura	12,402,098	26,934,181	4,690,000	3,813,921	10,179,916	—	9,016,360
Yolo	2,615,826	4,974,728	753,182	2,572,922	2,058,060	956,980	4,499,052
Yuba	5,992,947	2,297,488	526,193	605,648	1,186,136	—	1,293,821
Totals	\$ 398,392,698	\$ 1,246,149,510	\$ 147,343,519	\$ 156,898,325	\$ 285,037,109	\$ 154,827,301	\$ 463,598,573

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2005-06 --- (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	\$ 107,236,860	\$ 1,132,422	\$ 5,306,658	\$ 208,818,177	\$ 167,216,338	\$ 81,348,525	\$ 191,244,523
Alpine	57,369	60,000	835,859	3,160,685	220,356	1,824,346	393,978
Amador	15,352,538	20,648	1,307,272	21,903,841	4,277,851	7,216,485	4,689,230
Butte	85,404	—	932,715	17,927,047	23,181,801	13,132,496	25,098,651
Calaveras	5,845,567	135,514	3,821,521	16,652,576	2,047,097	7,510,083	3,176,716
Colusa	—	—	303,860	3,822,516	2,812,798	3,958,466	3,456,507
Contra Costa	14,331,938	54,463	15,320,867	115,070,519	91,740,134	85,671,379	115,343,701
Del Norte	201,798	41,942	1,691,726	6,418,643	3,894,632	3,007,230	5,527,622
El Dorado	5,259,689	382,054	7,550,225	37,655,329	18,792,360	26,915,121	22,110,408
Fresno	11,918,464	383,718	4,105,225	72,306,641	75,862,821	72,531,821	92,817,907
Glenn	496,566	7,501	461,186	4,733,332	2,961,828	4,540,145	4,905,372
Humboldt	1,571,063	197,960	256,397	13,831,459	12,638,871	10,458,033	16,577,037
Imperial	3,664,734	—	1,046,628	21,463,857	11,321,824	15,577,722	16,964,373
Inyo	134,163	415,768	2,156,580	8,496,453	3,686,157	4,346,932	5,897,510
Kern	11,879,384	511,027	9,164,021	72,773,538	78,340,027	68,049,778	100,481,570
Kings	15,814,239	126,387	846,200	28,697,508	11,758,535	11,522,384	17,129,082
Lake	1,562,780	2,114,452	2,755,129	12,795,804	6,632,262	9,382,078	9,814,635
Lassen	199,462	570,267	1,372,489	6,878,318	2,416,674	3,166,718	7,129,093
Los Angeles	169,126,034	—	142,154,351	771,756,832	1,124,316,641	1,183,067,562	1,127,649,401
Madera	22,123,571	260,000	3,109,422	39,915,130	8,400,850	9,414,271	16,211,757
Marin	4,864,089	30,000	30,008,555	79,614,598	32,859,194	20,801,838	27,230,792
Mariposa	342,542	299,878	1,137,760	7,090,391	2,385,703	4,068,260	2,773,497
Mendocino	1,149,779	491,923	4,960,395	15,496,394	11,302,639	9,499,019	12,089,079
Merced	8,388,051	2,475,289	6,871,477	35,739,856	22,819,885	13,718,795	27,848,251
Modoc	—	—	636,824	3,151,150	1,564,492	1,695,419	1,117,295
Mono	2,986,148	264,811	3,467,427	11,683,765	2,888,101	4,079,039	1,996,994
Monterey	16,008,343	1,363,192	6,662,013	76,830,646	39,253,133	34,320,044	56,692,737
Napa	3,908,325	—	11,270,927	34,893,457	15,407,108	17,541,037	18,997,549
Nevada	4,355,428	370,382	1,320,908	14,057,282	10,434,253	11,438,550	14,832,564
Orange	39,562,175	—	151,112,607	585,100,031	294,043,625	276,371,743	259,986,242
Placer	41,788,809	3,784,060	11,011,450	98,340,812	28,358,925	45,127,633	39,289,582
Plumas	3,242,789	1,146,296	1,327,876	11,564,501	2,706,573	6,587,170	3,050,461
Riverside	9,132,633	22,095,738	11,167,496	198,402,941	193,577,046	258,658,868	171,339,809
Sacramento	52,468,197	17,122,061	5,374,344	146,484,792	163,013,081	218,112,598	189,930,413
San Benito	—	—	—	8,586,649	3,958,290	4,671,871	6,557,367
San Bernardino	57,833,187	—	12,793,681	196,042,477	153,915,983	237,661,535	202,448,394
San Diego	56,286,685	2,353,908	—	361,004,161	332,333,041	201,202,350	294,885,151
San Francisco	—	—	—	—	—	—	—
San Joaquin	—	123,625	507,865	39,529,194	69,910,104	45,355,699	77,134,208
San Luis Obispo	7,188,906	—	5,347,784	49,126,121	25,750,690	25,253,764	23,614,027
San Mateo	5,696,624	—	26,982,086	89,448,864	70,250,276	65,967,250	94,430,181
Santa Barbara	17,036,076	—	11,518,480	74,196,606	56,376,635	50,712,177	58,656,273
Santa Clara	88,337,750	—	11,942,138	263,738,059	216,370,741	101,873,567	258,161,787
Santa Cruz	3,805,290	—	4,163,189	28,205,309	26,915,867	22,548,953	34,825,219
Shasta	12,060,979	631,243	42,155	21,394,559	21,161,126	16,927,298	21,295,587
Sierra	—	35,936	108,295	2,650,969	391,465	2,547,699	477,446
Siskiyou	2,168,286	93,480	1,581,802	10,404,828	7,289,625	9,076,228	6,908,187
Solano	7,264,125	145,146	17,964,918	91,774,030	54,681,908	55,512,992	32,149,818
Sonoma	24,535,741	3,270,190	19,689,000	110,079,446	54,786,405	55,378,392	85,730,757
Stanislaus	16,912,483	477,209	13,350,532	63,088,436	51,178,964	38,118,246	49,752,743
Sutter	1,495,164	—	4,704,304	20,875,506	7,845,299	6,361,202	9,161,984
Tehama	2,155,095	52,619	394,146	8,120,326	5,097,399	6,469,783	7,634,263
Trinity	20,000	165,000	2,307,553	6,047,393	2,577,850	2,315,061	3,492,120
Tulare	—	—	(2,996,193)	17,533,887	45,568,505	32,355,909	50,432,462
Tuolumne	1,685,399	483,313	3,326,169	17,288,372	5,785,432	9,338,208	6,413,565
Ventura	1,608,915	—	5,300,377	73,945,768	88,272,491	115,381,828	129,452,804
Yolo	11,680,869	—	4,291,111	34,402,730	24,590,926	8,333,117	19,811,711
Yuba	1,473,821	296,071	—	13,672,125	7,801,422	8,972,610	14,590,756
Totals	\$ 894,304,326	\$ 63,985,493	\$ 594,147,782	\$ 4,404,684,636	\$ 3,805,944,059	\$ 3,666,997,327	\$ 4,101,811,148

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2005-06 --- (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	\$ —	\$ —	\$ 4,883,662	\$ 59,694,604	\$ 504,387,652	\$ 26,882,221	\$ —
Alpine	175,261	—	353,958	706,619	3,674,518	1,976,092	—
Amador	496,108	—	1,573,793	4,399,093	22,652,560	4,025,320	—
Butte	15,612,514	588,720	1,832,330	8,098,991	87,545,503	12,087,241	—
Calaveras	570,037	—	2,764,344	2,136,923	18,205,200	7,663,148	—
Colusa	—	836	1,065,783	1,266,108	12,560,498	5,596,947	269,839
Contra Costa	—	505,550	17,943,933	33,918,813	345,123,510	94,488,315	—
Del Norte	—	—	568,141	1,363,421	14,361,046	4,735,715	—
El Dorado	—	8,987,926	8,028,640	10,720,352	95,554,807	42,014,139	—
Fresno	—	—	8,625,759	24,691,863	274,530,171	38,659,545	—
Glenn	—	67,129	1,911,791	1,990,147	16,376,412	3,248,816	—
Humboldt	—	87,161	1,671,513	10,172,473	51,605,088	17,601,100	—
Imperial	3,178,664	—	3,926,295	9,331,027	60,299,905	9,381,056	—
Inyo	—	—	544,452	4,376,242	18,851,293	3,525,166	479,258
Kern	87,959,442	—	11,258,336	11,205,591	357,294,744	40,913,691	—
Kings	7,131,659	—	2,308,788	1,662,989	51,513,437	6,293,313	—
Lake	—	—	2,166,653	2,796,652	30,792,280	4,761,728	—
Lassen	—	—	863,930	2,833,606	16,410,021	5,132,556	—
Los Angeles	10,952,666	—	25,877,020	185,640,411	3,657,503,701	227,215,164	—
Madera	3,750,389	256,137	2,286,922	3,049,841	43,370,167	8,778,995	—
Marin	18,279,282	—	3,441,008	15,638,213	118,250,327	7,425,066	—
Mariposa	1,000,370	—	853,392	2,590,510	13,671,732	5,878,843	—
Mendocino	—	396,071	1,900,067	5,035,654	40,222,529	10,310,455	—
Merced	10,313,059	91,819	4,413,020	6,490,939	85,695,768	14,610,014	—
Modoc	—	—	634,812	972,508	5,984,526	4,823,317	—
Mono	—	—	525,244	2,576,990	12,066,368	3,476,315	—
Monterey	—	1,838,049	12,653,393	23,784,055	168,541,411	30,180,189	—
Napa	7,602,458	—	4,311,894	12,671,005	76,531,051	8,313,863	—
Nevada	—	—	2,811,842	5,517,885	45,035,094	8,869,144	—
Orange	—	—	9,333,295	87,933,358	927,668,263	54,261,754	—
Placer	4,386,378	—	6,413,701	13,922,820	137,499,039	30,136,432	—
Plumas	—	—	2,869,683	870,447	16,084,334	6,906,365	—
Riverside	126,705,153	—	24,671,269	30,296,837	805,248,982	133,098,339	—
Sacramento	—	—	21,749,903	35,763,339	628,569,334	77,796,029	—
San Benito	1,144,925	—	1,145,673	2,576,770	20,054,896	5,505,794	—
San Bernardino	1,935,603	—	12,917,908	17,161,211	626,040,634	65,905,006	—
San Diego	—	—	12,133,012	76,644,621	917,198,175	99,671,234	—
San Francisco	—	—	—	—	—	—	—
San Joaquin	—	—	11,612,038	12,834,494	216,846,543	42,343,526	—
San Luis Obispo	14,292,341	—	4,552,028	16,651,460	110,114,310	35,516,560	—
San Mateo	6,296,365	—	3,231,266	18,372,384	258,547,722	18,595,040	—
Santa Barbara	35,235,292	—	7,961,505	21,737,861	230,679,743	21,964,794	—
Santa Clara	1,180,553	783,705	8,543,848	23,628,496	610,542,697	93,968,669	—
Santa Cruz	2,702,125	—	5,274,761	11,535,810	103,802,735	13,714,295	—
Shasta	—	—	3,139,282	5,608,495	68,131,788	16,740,621	1,000
Sierra	429,729	—	233,767	484,010	4,564,116	2,876,475	—
Siskiyou	532,877	—	1,579,123	2,593,114	27,979,154	9,278,896	—
Solano	—	—	3,782,855	18,258,955	164,386,528	15,030,915	—
Sonoma	—	—	3,789,891	29,602,755	229,288,200	36,708,996	—
Stanislaus	824,760	—	5,606,349	14,690,323	160,171,385	13,480,820	81,557
Sutter	483,812	—	2,059,390	650,597	26,562,284	5,275,581	—
Tehama	2,520,151	—	1,474,258	2,180,523	25,376,377	5,767,232	—
Trinity	19,674	—	857,152	2,395,107	11,656,964	8,835,749	—
Tulare	10,913,978	—	6,650,118	9,716,349	155,637,321	18,409,969	—
Tuolumne	3,495,056	—	516,481	4,115,676	29,664,418	7,764,299	—
Ventura	—	—	7,046,399	19,424,510	359,578,032	25,855,658	—
Yolo	—	—	1,785,074	6,952,756	61,473,584	6,679,909	—
Yuba	—	311,700	3,921,383	2,604,974	38,202,845	11,290,538	—
Totals	\$ 380,120,681	\$ 13,914,803	\$ 306,852,127	\$ 944,541,577	\$ 13,220,181,722	\$ 1,542,246,969	\$ 831,654

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2005-06 --- (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	\$ —	\$ 1,423,459	\$ 28,305,680	\$ 106,216,617	\$ 103,844,537	\$ 188,246,300	\$ 22,671,064
Alpine	—	—	1,976,092	1,012,181	21,864	225,219	392,358
Amador	—	—	4,025,320	2,898,354	—	2,326,993	1,138,366
Butte	—	—	12,087,241	14,652,751	6,037,115	32,159,189	3,723,555
Calaveras	—	—	7,663,148	3,288,955	—	2,436,065	1,112,014
Colusa	—	—	5,866,786	2,537,707	100,948	1,686,608	768,790
Contra Costa	961,411	—	95,449,726	63,510,844	2,956,386	98,072,121	16,005,443
Del Norte	—	—	4,735,715	2,121,757	—	3,649,129	714,028
El Dorado	—	—	42,014,139	17,064,073	—	10,711,577	2,670,054
Fresno	2,328,275	—	40,987,820	79,897,732	37,519,962	58,990,322	17,970,186
Glenn	—	—	3,248,816	3,901,724	394,197	5,673,499	1,336,457
Humboldt	—	—	17,601,100	22,508,729	2,188,898	24,959,538	2,508,299
Imperial	—	—	9,381,056	19,384,489	—	14,704,715	2,165,164
Inyo	—	—	4,004,424	4,213,992	—	2,450,007	705,794
Kern	—	—	40,913,691	32,261,750	1,715,248	72,924,946	12,653,368
Kings	—	—	6,293,313	8,185,645	3,188,758	8,840,646	1,965,999
Lake	—	—	4,761,728	5,056,724	—	8,225,610	3,046,563
Lassen	264,305	—	5,396,861	2,545,728	—	3,560,738	1,501,054
Los Angeles	—	5,730,730	232,945,894	692,660,202	184,373,857	1,036,582,033	177,132,081
Madera	—	—	8,778,995	3,431,174	6,367,315	8,245,767	1,641,507
Marin	4,404,785	—	11,829,851	33,327,590	9,418,843	27,124,322	6,594,682
Mariposa	—	50,000	5,928,843	2,006,805	—	1,469,748	875,849
Mendocino	—	—	10,310,455	6,462,467	2,073,656	13,767,983	2,387,477
Merced	—	—	14,610,014	14,000,110	4,841,355	17,684,556	3,410,155
Modoc	—	—	4,823,317	2,138,408	—	1,924,889	933,902
Mono	—	—	3,476,315	2,261,290	2,656,534	2,253,548	—
Monterey	—	—	30,180,189	49,360,851	2,086,835	38,161,844	5,373,322
Napa	—	—	8,313,863	12,980,456	—	13,807,496	4,472,289
Nevada	—	—	8,869,144	6,972,084	1,926,030	7,209,068	1,679,531
Orange	—	4,423,652	58,685,406	137,209,514	121,445,651	150,787,001	40,451,886
Placer	—	—	30,136,432	14,612,158	4,320,674	26,419,835	—
Plumas	—	—	6,906,365	5,302,036	—	2,624,215	1,318,273
Riverside	—	1,114,425	134,212,764	188,633,679	29,589,372	102,128,820	23,666,664
Sacramento	66,600	—	77,862,629	367,851,009	124,194,405	33,544,361	24,378,062
San Benito	—	—	5,505,794	3,342,112	—	2,643,387	564,610
San Bernardino	8,562,405	—	74,467,411	88,453,289	27,224,123	113,837,385	17,012,813
San Diego	—	—	99,671,234	121,975,186	91,589,174	216,116,031	49,064,866
San Francisco	—	—	—	—	—	—	—
San Joaquin	—	—	42,343,526	31,910,341	—	60,681,081	10,686,269
San Luis Obispo	—	—	35,516,560	23,839,766	7,723,350	24,520,362	4,981,828
San Mateo	1,052,368	—	19,647,408	55,311,500	2,737,577	82,433,518	15,723,796
Santa Barbara	—	—	21,964,794	29,475,992	44,584,315	54,104,303	9,734,232
Santa Clara	8,042,377	287,765	102,298,811	115,752,818	4,560,285	204,988,378	39,869,546
Santa Cruz	—	190,138	13,904,433	25,065,908	21,208,215	42,996,437	6,445,159
Shasta	123,600	—	16,865,221	16,045,358	7,319,661	20,552,539	3,795,196
Sierra	—	—	2,876,475	798,096	—	647,754	429,399
Siskiyou	4,948	—	9,283,844	4,811,063	—	10,782,605	855,604
Solano	—	—	15,030,915	36,831,138	12,453,678	41,446,602	5,194,914
Sonoma	—	—	36,708,996	55,747,881	—	43,440,644	15,861,305
Stanislaus	—	—	13,562,377	20,250,041	28,156,817	53,525,366	5,451,626
Sutter	—	—	5,275,581	10,146,541	—	20,612,210	—
Tehama	1,278,343	—	7,045,575	3,033,991	2,103,922	6,401,698	1,703,919
Trinity	129,652	—	8,965,401	2,444,300	861,358	2,306,775	955,962
Tulare	—	—	18,409,969	24,321,826	31,756,531	39,414,738	8,870,897
Tuolumne	—	—	7,764,299	5,000,471	—	5,934,869	803,671
Ventura	—	—	25,855,658	52,344,261	6,732,456	46,407,847	14,197,814
Yolo	—	—	6,679,909	10,578,206	7,577,678	17,317,935	3,127,722
Yuba	—	—	11,290,538	5,566,195	—	—	—
Totals	\$ 27,219,069	\$ 13,220,169	\$ 1,583,517,861	\$ 2,673,515,865	\$ 947,851,580	\$ 3,134,691,172	\$ 602,695,384

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2005-06 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	---Health Function---	-----Sanitation-----		-----Public Assistance Function-----			
	(continued)	Refuse Collection	Welfare	Social Services	General Relief	Care of Court Wards	Veteran's Services
	Total	Total					
Alameda	\$ 420,978,518	\$ —	\$ 296,836,800	\$ 125,022,105	\$ 23,149,854	\$ 1,481,008	\$ —
Alpine	1,651,622	94,028	1,169,818	255,859	75	—	—
Amador	6,363,713	—	5,799,185	1,624,628	17,831	—	87,934
Butte	56,572,610	—	70,893,489	46,577,833	589,660	201,104	211,028
Calaveras	6,837,034	—	10,795,020	1,062,421	52,029	183,904	—
Colusa	5,094,053	—	6,619,494	66,517	4,595	4,958	58,530
Contra Costa	180,544,794	—	224,088,429	100,691,408	4,816,565	—	592,158
Del Norte	6,484,914	—	12,506,710	4,273,936	43,822	—	96,749
El Dorado	30,445,704	—	23,555,558	11,146,538	113,267	—	327,265
Fresno	194,378,202	—	373,337,826	77,627,733	4,553,849	—	141,183
Glenn	11,305,877	—	13,666,890	6,523,435	121,969	—	33,894
Humboldt	52,165,464	—	48,928,015	7,739,671	1,560,300	—	105,151
Imperial	36,254,368	—	52,634,570	12,296,108	43,498	—	102,520
Inyo	7,369,793	34,012	5,768,705	—	161,401	—	116,250
Kern	119,555,312	—	306,902,546	3,197,315	259,400	—	488,073
Kings	22,181,048	—	46,604,840	1,028,473	55,975	—	414,508
Lake	16,328,897	—	27,237,079	836,432	211,185	—	152,991
Lassen	7,607,520	—	11,934,841	1,191,950	316,155	—	58,672
Los Angeles	2,090,748,173	—	2,885,401,977	1,238,504,234	159,315,616	6,421,446	2,029,958
Madera	19,685,763	943,137	44,040,482	1,792,597	925,302	—	199,687
Marin	76,465,437	—	19,070,817	21,127,480	5,203,737	60,791	73,738
Mariposa	4,352,402	—	3,686,475	3,183,958	39,644	—	41,666
Mendocino	24,691,583	—	26,222,976	24,044,718	778,588	—	237,790
Merced	39,936,176	—	98,662,261	20,424,921	489,095	—	127,438
Modoc	4,997,199	—	4,420,192	632,115	107,468	105,190	36,926
Mono	7,171,372	—	2,048,886	700,929	26,579	—	28,201
Monterey	94,982,852	110,006	114,982,165	3,320,554	422,134	—	493,696
Napa	31,260,241	—	15,432,510	7,676,422	329,312	590,553	76,175
Nevada	17,786,713	—	16,206,801	3,055,444	151,569	1,132,623	158,586
Orange	449,894,052	—	443,758,138	175,030,239	6,492,664	—	—
Placer	45,352,667	—	48,875,149	29,211,778	677,170	—	306,626
Plumas	9,244,524	—	7,884,425	130,760	—	188,247	182,229
Riverside	344,018,535	—	425,443,932	202,932,356	410,045	1,890,959	786,912
Sacramento	549,967,837	—	552,364,512	49,465,343	14,147,511	—	—
San Benito	6,550,109	—	11,796,187	2,061,228	1,166	86,476	54,423
San Bernardino	246,527,610	—	730,097,458	1,177,290	1,026,963	—	1,249,367
San Diego	478,745,257	7,649,356	467,702,059	350,639,847	1,700,088	6,775,146	681,805
San Francisco	—	—	—	—	—	—	—
San Joaquin	103,277,691	72,318	250,382,050	31,420,269	2,089,706	6,195,060	323,205
San Luis Obispo	61,065,306	603,536	51,623,271	20,737,534	4,688,651	8,143,091	357,105
San Mateo	156,206,391	7,986,073	64,042,204	71,139,220	1,397,752	—	—
Santa Barbara	137,898,842	—	84,126,502	18,397,359	926,385	2,066,918	225,518
Santa Clara	365,171,027	1,109,944	363,242,685	220,709,706	5,170,535	9,485,257	639,821
Santa Cruz	95,715,719	—	89,683,271	4,346,271	735,208	68,437	377,385
Shasta	47,712,754	—	74,006,277	—	606,551	—	230,459
Sierra	1,875,249	—	2,154,321	786,593	—	—	—
Siskiyou	16,449,272	—	17,240,149	1,283,300	100,189	92,572	122,886
Solano	95,926,332	—	111,527,820	13,525,216	10,605,271	26,824	527,362
Sonoma	115,049,830	—	99,947,950	21,126,932	937,074	—	439,023
Stanislaus	107,383,850	—	121,357,183	81,473,329	—	—	—
Sutter	30,758,751	—	21,686,537	4,633,877	47,845	—	17,858
Tehama	13,243,530	22,452	29,548,165	316,673	265,415	158,161	32,657
Trinity	6,568,395	—	6,024,706	—	43,467	—	49,087
Tulare	104,363,992	—	140,643,457	60,421,210	2,848,801	439,086	194,926
Tuolumne	11,739,011	1,628,188	16,783,889	129,588	—	376,659	119,988
Ventura	119,682,378	—	104,023,565	33,935,754	359,663	—	—
Yolo	38,601,541	—	51,557,844	11,630,976	394,691	2,490,509	220,764
Yuba	5,566,195	—	37,498,734	7,092,530	13,166	—	185,775
Totals	\$7,358,754,001	\$ 20,253,050	\$ 9,194,477,797	\$ 3,139,380,912	\$ 259,546,451	\$ 48,664,979	\$ 13,815,948

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2005-06 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	-----Public Assistance Function----- (continued)		-----Education Function-----				
	Other Public Assistance	Total	School Administration	Library Services	Agricultural Education	Other Education	Total
Alameda	\$ 84,904,296	\$ 531,394,063	\$ —	\$ 18,739,056	\$ 137,283	\$ —	\$ 18,876,339
Alpine	21,957	1,447,709	47,522	265,890	—	157,516	470,928
Amador	—	7,529,578	—	832,155	142,591	—	974,746
Butte	2,047,175	120,520,289	—	2,488,600	244,692	—	2,733,292
Calaveras	781,358	12,874,732	—	560,924	184,021	—	744,945
Colusa	118,459	6,872,553	707	592,885	223,840	—	817,432
Contra Costa	50,260,718	380,449,278	—	22,972,177	316,524	—	23,288,701
Del Norte	1,620,557	18,541,774	—	—	23,220	24,994	48,214
El Dorado	2,780,308	37,922,936	—	2,578,922	270,849	—	2,849,771
Fresno	8,119,661	463,780,252	—	23,130,527	524,816	—	23,655,343
Glenn	1,518,630	21,864,818	—	127,567	212,184	—	339,751
Humboldt	2,336,564	60,669,701	—	2,300,715	126,298	—	2,427,013
Imperial	15,426,216	80,502,912	—	654,787	250,421	127,073	1,032,281
Inyo	108,972	6,155,328	—	640,947	74,823	—	715,770
Kern	49,961,801	360,809,135	—	7,942,254	416,270	—	8,358,524
Kings	11,394,093	59,497,889	—	1,347,875	177,028	—	1,524,903
Lake	1,139,095	29,576,782	—	999,463	138,218	—	1,137,681
Lassen	—	13,501,618	—	—	102,487	—	102,487
Los Angeles	69,892,456	4,361,565,687	—	92,989,512	—	—	92,989,512
Madera	398,170	47,356,238	—	1,390,375	121,474	1,164,287	2,676,136
Marin	6,389,218	51,925,781	—	9,892,733	250,344	—	10,143,077
Mariposa	1,609,906	8,561,649	164,800	409,326	124,378	46,839	745,343
Mendocino	—	51,284,072	—	1,288,508	206,860	—	1,495,368
Merced	7,822,200	127,525,915	—	1,777,383	270,684	—	2,048,067
Modoc	15,982	5,317,873	—	402,110	123,498	3,308	528,916
Mono	—	2,804,595	—	—	26,804	—	26,804
Monterey	10,888,895	130,107,444	—	5,855,222	581,897	—	6,437,119
Napa	5,032,913	29,137,885	—	—	322,735	—	322,735
Nevada	2,820,088	23,525,111	—	2,594,359	99,846	—	2,694,205
Orange	24,278,706	649,559,747	—	30,106,391	—	—	30,106,391
Placer	2,955,174	82,025,897	—	4,615,646	265,170	—	4,880,816
Plumas	442,254	8,827,915	—	697,302	80,553	—	777,855
Riverside	—	631,464,204	—	10,759,165	348,719	—	11,107,884
Sacramento	—	615,977,366	—	16,595,615	379,407	—	16,975,022
San Benito	2,301,708	16,301,188	—	488,187	72,795	—	560,982
San Bernardino	52,428,276	785,979,354	2,628,680	14,791,570	—	—	17,420,250
San Diego	70,715,508	898,214,453	—	27,590,303	653,578	—	28,243,881
San Francisco	—	—	—	—	—	—	—
San Joaquin	12,535,450	302,945,740	—	5,489,070	316,665	—	5,805,735
San Luis Obispo	4,815,387	90,365,039	—	6,363,712	311,861	1,121,660	7,797,233
San Mateo	53,065,045	189,644,221	—	—	141,063	—	141,063
Santa Barbara	12,076,503	117,819,185	—	2,585,493	187,147	—	2,772,640
Santa Clara	7,561,221	606,809,225	—	25,891,654	112,042	—	26,003,696
Santa Cruz	812,831	96,023,403	—	4,347,817	154,167	—	4,501,984
Shasta	5,808,974	80,652,261	—	1,164,130	196,463	—	1,360,593
Sierra	77,363	3,018,277	—	23,000	12,409	—	35,409
Siskiyou	9,007	18,848,103	—	844,997	124,582	—	969,579
Solano	4,257,008	140,469,501	—	18,136,969	263,014	—	18,399,983
Sonoma	8,169,787	130,620,766	—	—	912,597	—	912,597
Stanislaus	10,954,168	213,784,680	—	9,473,017	376,725	—	9,849,742
Sutter	—	26,386,117	—	1,283,864	152,473	—	1,436,337
Tehama	624,639	30,945,710	—	502,219	75,829	—	578,048
Trinity	4,461	6,121,721	—	261,349	55,420	—	316,769
Tulare	19,808,414	224,355,894	—	2,612,000	694,050	—	3,306,050
Tuolumne	—	17,410,124	—	1,200,791	210,511	—	1,411,302
Ventura	43,360,334	181,679,316	—	9,199,287	413,638	—	9,612,925
Yolo	3,132,229	69,427,013	—	3,762,896	261,203	—	4,024,099
Yuba	927,623	45,717,828	—	501,204	53,083	—	554,287
Totals	\$ 678,531,758	\$ 13,334,417,845	\$ 2,841,709	\$ 402,061,920	\$ 12,519,249	\$ 2,645,677	\$ 420,068,555

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2005-06 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	----- Recreation and Cultural Services-----					-----Debt Service Function-----
	Recreation Facilities	Cultural Services	Veteran's Memorial Building	Small Craft Harbors	Total	Retirement of Long-Term Debt
Alameda	\$ —	\$ —	\$ 525,597	\$ —	\$ 525,597	\$ 58,890,000
Alpine	319,549	—	—	—	319,549	30,000
Amador	118,784	189,325	—	—	308,109	—
Butte	40,000	—	283,522	—	323,522	5,469,386
Calaveras	—	16,069	—	—	16,069	764,105
Colusa	—	—	12,396	—	12,396	425,162
Contra Costa	—	—	—	—	—	25,659,072
Del Norte	287,995	11,645	—	—	299,640	440,000
El Dorado	758,072	116,620	—	—	874,692	1,780,579
Fresno	3,025,932	—	—	—	3,025,932	4,755,000
Glenn	—	—	—	—	—	2,896,473
Humboldt	577,528	—	32,979	—	610,507	985,230
Imperial	567,376	—	—	—	567,376	2,531,795
Inyo	802,324	146,674	—	—	948,998	761,883
Kern	11,742,703	—	68,852	—	11,811,555	24,647,936
Kings	1,379,659	—	—	—	1,379,659	361,175
Lake	1,008,881	153,119	—	—	1,162,000	—
Lassen	204,703	—	—	—	204,703	535,000
Los Angeles	142,481,203	60,103,016	—	—	202,584,219	239,714,832
Madera	—	—	—	—	—	187,703
Marin	4,042,011	—	3,310,970	—	7,352,981	3,667,138
Mariposa	298,916	564,758	—	—	863,674	159,983
Mendocino	—	291,017	—	—	291,017	5,237,162
Merced	2,122,720	15,000	—	—	2,137,720	3,823,279
Modoc	152,544	73,731	—	—	226,275	121,781
Mono	690,785	2,890	—	—	693,675	431,282
Monterey	5,801,322	—	—	—	5,801,322	2,470,000
Napa	63,495	—	—	—	63,495	2,260,000
Nevada	—	—	—	—	—	1,743,239
Orange	272,335	—	—	14,115,983	14,388,318	295,436,274
Placer	3,429,004	650,082	—	—	4,079,086	1,069,767
Plumas	149,399	204,930	76,123	—	430,452	445,940
Riverside	—	202,810	—	—	202,810	22,610,101
Sacramento	16,468,135	—	—	—	16,468,135	10,853,009
San Benito	172,850	—	—	—	172,850	180,000
San Bernardino	11,463,036	4,127,478	—	—	15,590,514	27,884,330
San Diego	20,412,564	—	—	—	20,412,564	56,994,815
San Francisco	—	—	—	—	—	—
San Joaquin	3,754,161	141,467	—	—	3,895,628	5,446,448
San Luis Obispo	4,252,080	—	—	—	4,252,080	4,212,934
San Mateo	7,676,057	—	—	—	7,676,057	7,877,850
Santa Barbara	7,777,562	683,905	—	—	8,461,467	6,267,221
Santa Clara	30,939,009	—	—	—	30,939,009	78,088,392
Santa Cruz	5,729,278	381,854	48,600	—	6,159,732	3,584,962
Shasta	36,674	—	94,894	—	131,568	2,362,934
Sierra	180,206	—	—	—	180,206	249,859
Siskiyou	—	92,834	—	—	92,834	150,904
Solano	1,207,783	—	94,814	—	1,302,597	16,124,372
Sonoma	10,172,921	—	1,519,656	—	11,692,577	12,098,966
Stanislaus	7,521,634	—	—	—	7,521,634	12,336,148
Sutter	302,788	214,854	135,067	—	652,709	232,437
Tehama	132,409	—	90,778	—	223,187	1,094,637
Trinity	—	—	—	—	—	425,000
Tulare	1,508,069	105,630	—	—	1,613,699	11,395,271
Tuolumne	1,202,564	2,366	—	—	1,204,930	—
Ventura	—	—	—	—	—	28,525,634
Yolo	646,551	10,000	—	—	656,551	426,539
Yuba	—	—	—	—	—	235,000
Totals	\$ 311,893,571	\$ 68,502,074	\$ 6,294,248	\$ 14,115,983	\$ 400,805,876	\$ 997,358,939

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2005-06 --- (continued)
Summary of County Expenditures by Function and Activity

-----Debt Service Function----(continued)-----						
Counties	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	\$ 16,900,543	\$ —	\$ 75,790,543	\$ 1,789,076,569	\$ 15,017,719	\$ 1,804,094,288
Alpine	39,506	—	69,506	12,864,637	—	12,864,637
Amador	—	—	—	63,757,867	—	63,757,867
Butte	3,461,409	712,633	9,643,428	307,352,932	—	307,352,932
Calaveras	45,752	—	809,857	63,803,561	3,601,854	67,405,415
Colusa	264,689	6,490	696,341	35,742,575	62,484	35,805,059
Contra Costa	32,858,355	2,450,015	60,967,442	1,200,893,970	45,079,717	1,245,973,687
Del Norte	541,909	—	981,909	51,871,855	—	51,871,855
El Dorado	520,555	—	2,301,134	249,618,512	951,453	250,569,965
Fresno	20,594,227	—	25,349,227	1,098,013,588	3,590,000	1,101,603,588
Glenn	164,243	—	3,060,716	60,929,722	16,008	60,945,730
Humboldt	945,533	—	1,930,763	200,841,095	—	200,841,095
Imperial	4,328,094	—	6,859,889	216,361,644	910,400	217,272,044
Inyo	140,833	—	902,716	47,478,787	256,337	47,735,124
Kern	23,166,596	—	47,814,532	1,019,331,031	32,349,152	1,051,680,183
Kings	572,116	—	933,291	172,021,048	—	172,021,048
Lake	—	—	—	96,555,172	44,770	96,599,942
Lassen	83,530	—	618,530	50,720,058	499,429	51,219,487
Los Angeles	33,836,091	13,077,294	286,628,217	11,696,722,235	761,448,294	12,458,170,529
Madera	462,570	—	650,273	163,375,839	4,000	163,379,839
Marin	8,179,173	—	11,846,311	367,428,363	29,468	367,457,831
Mariposa	117,611	—	277,594	41,491,628	263,011	41,754,639
Mendocino	7,643,509	3,933,148	16,813,819	160,605,237	25,000	160,630,237
Merced	5,027,286	—	8,850,565	316,544,081	416,000	316,960,081
Modoc	16,810	—	138,591	25,167,847	—	25,167,847
Mono	119,036	—	550,318	38,473,212	351,224	38,824,436
Monterey	4,593,440	1,251,081	8,314,521	521,305,510	25,857,943	547,163,453
Napa	1,656,806	—	3,916,806	184,439,533	—	184,439,533
Nevada	826,606	—	2,569,845	114,537,394	68,249	114,605,643
Orange	44,122,971	—	339,559,245	3,054,961,453	—	3,054,961,453
Placer	1,303,548	—	2,373,315	404,688,064	5,519,845	410,207,909
Plumas	898,549	—	1,344,489	55,180,435	30,000	55,210,435
Riverside	48,644,259	1,781,677	73,036,037	2,197,694,157	—	2,197,694,157
Sacramento	32,241,044	18,201,234	61,295,287	2,113,600,402	1,370,784	2,114,971,186
San Benito	57,558	—	237,558	57,970,026	—	57,970,026
San Bernardino	36,076,056	7,706,971	71,667,357	2,033,735,607	77,622,397	2,111,358,004
San Diego	100,769,580	11,795,976	169,560,371	2,980,699,452	—	2,980,699,452
San Francisco	—	—	—	—	—	—
San Joaquin	2,436,174	—	7,882,622	722,598,997	34,703,377	757,302,374
San Luis Obispo	4,147,973	—	8,360,907	367,201,092	1,510,431	368,711,523
San Mateo	13,897,194	—	21,775,044	751,072,843	88,478,079	839,550,922
Santa Barbara	2,652,466	1,989,361	10,909,048	604,702,325	569,980	605,272,305
Santa Clara	14,340,382	1,987,312	94,416,086	2,101,028,554	281,662,101	2,382,690,655
Santa Cruz	3,117,815	—	6,702,777	355,016,092	—	355,016,092
Shasta	2,779,363	—	5,142,297	241,391,041	3,822,014	245,213,055
Sierra	27,133	—	276,992	15,477,693	33,275	15,510,968
Siskiyou	16,330	—	167,234	84,194,848	73,448	84,268,296
Solano	11,963,035	106,729	28,194,136	555,484,022	—	555,484,022
Sonoma	9,473,525	—	21,572,491	655,924,903	—	655,924,903
Stanislaus	10,706,688	—	23,042,836	598,404,940	11,733,484	610,138,424
Sutter	190,495	—	422,932	112,370,217	38,724	112,408,941
Tehama	479,067	28,903	1,602,607	87,157,812	674,825	87,832,637
Trinity	907,072	—	1,332,072	41,008,715	118,240	41,126,955
Tulare	5,205,857	—	16,601,128	541,821,940	10,067,315	551,889,255
Tuolumne	—	—	—	88,110,644	11,134,643	99,245,287
Ventura	6,096,345	6,026,457	40,648,436	811,002,513	37,564,559	848,567,072
Yolo	634,466	13,791	1,074,796	216,340,223	256,858	216,597,081
Yuba	58,649	—	293,649	115,297,467	1,800	115,299,267
Totals	\$ 520,350,422	\$ 71,069,072	\$ 1,588,778,433	\$ 42,331,461,979	\$ 1,457,828,691	\$ 43,789,290,670

* San Francisco data is located in Appendix A

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Alameda

Taxes			Federal	
Property Taxes			Public Assistance Administration	144,786,948
County Wide Secured and Unsecured	\$	268,055,207	Public Assistance Programs	68,844,707
Less Than County Wide Funds - Secured and Unsecured		14,062,891	Health Administration	18,960,333
Property Tax In-Lieu of Vehicle License Fees		135,043,574	Workforce Investment Act (WIA)	8,603,524
Voter Approved Indebtedness		—	Community Development Block Grant	2,818,704
Prior Year Secured and Unsecured		731,701	Health Grants	36,922,752
Total Property Taxes		417,893,373	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	515,871
Sales and Use Taxes		19,024,049	Office of Criminal Justice and Planning Programs	474,992
Transportation Tax (Non-Transit)		2,748,329	DEA Programs/Drug and Alcohol Programs	9,350,350
Property Transfer		19,540,040	District Attorney Programs	665,158
Transient Lodging		445,425	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		1,789,332	Road Projects	621,059
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		8,984,125	Other	17,058,622
Other		30,748,761	Total Federal	309,623,020
Total Other Taxes		83,280,061	Other Aid	
Total Taxes		501,173,434	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	31,572,923
Operations		—	Total Other Aid	31,572,923
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	7,018,957
Licenses, Permits and Franchises			Property Tax Administrative Fees	8,795,778
Animal Licenses		17,743	Auditing and Accounting Fees	458,411
Business Licenses		124,547	Communication Services	79,233
Construction Permits		2,845,954	Election Services	927,288
Road Privileges and Permits		531,541	Legal Services	5,847,315
Zoning Permits		137,419	Planning and Engineering Services	638,197
Franchises		1,862,151	Agricultural Services	170,349
Other		1,110,115	Civil Process Services	533,932
Total Licenses Permits and Franchises		6,629,470	Court Fees and Costs	8,040,137
Fines, Forfeitures and Penalties			Booking Fees	1,852,753
Vehicle Code Fines		5,256,212	Estate Fees	792,994
Other Court Fines		2,394,904	Human Services	704,228
Forfeitures and Penalties		1,628,162	Law Enforcement Services	48,871,759
Penalties and Cost on Delinquent Taxes		1,429,469	Recording Fees	9,375,456
Total Fines, Forfeitures and Penalties		10,708,747	Road and Street Services	3,270,546
Revenue from Use of Money and Property			Health Fees	17,430,418
Interest		28,453,440	Mental Health Services	65,976,719
Rents and Concessions		4,718,877	California Children Services	894,992
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		33,172,317	Institutional Care and Services	24,895,350
Aid from Other Governmental Agencies			Library Services	2,117,941
State			Park and Recreation Fees	—
Highway Users Tax		20,078,534	Other:	
Motor Vehicle In-Lieu Tax		31,166,949	Personnel Services	771,290
Realignment from the Vehicle License Fee Fund		62,356,460	Building Maintenance and Grounds	3,339,017
Public Assistance Administration		72,001,157	Administrative Services	3,241,825
Public Assistance Programs		152,177,075	Other	21,919,112
Realignment for Social Services		74,610,262	Total Charges for Current Services	237,963,997
Health:			Miscellaneous Revenue	
Aid for Mental Health		30,772,863	Other Sales	413,845
Realignment for Mental Health		43,985,515	Tobacco Settlement	33,492,466
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		10,215,532	Cancelled Warrants	—
Other Aid for Health		68,382,167	Other	18,005,899
Realignment for Health Services		18,033,086	Total Miscellaneous Revenue	51,912,210
Homeowners' Property Tax Relief		3,314,342	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	21,672,036
SB90 Mandated Costs		7,374,710	Proceeds from the Sale of Bonds	—
Public Safety Fund		121,805,536	Other Long-Term Debt Proceeds	5,423,365
Other:			Total Other Financing Sources	27,095,401
Supplemental Law Enforcement Services Fund (SLESF/COPS)		5,547,081	Total General County Revenues Before Transfers	1,962,610,109
Office of Criminal Justice and Planning Programs		529,974	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		1,167,514	Operating Transfers Between Funds Other Than Governmental and Enterprise	28,014,905
Law Enforcement		—	Total General County Revenues and Transfers In	\$ 1,990,625,014
Other		29,239,833		
Total State		752,758,590		

**Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Alameda**

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,987,658	Total Roads	26,882,221
Clerk of the Board	1,222,643	Total Transportation Terminals	—
Administrative Officer	3,526,956	Total Transportation Systems	—
Other	—	Total Parking Facilities	1,423,459
Total Legislative and Administrative	8,737,257	Total Public Ways and Facilities	28,305,680
Finance		Health	
Auditor-Controller	10,389,873	Total Public Health	106,216,617
Treasurer-Tax Collector	7,650,462	Total Medical Care	103,844,537
Assessor	17,528,278	Total Mental Health	188,246,300
Other	21,866,252	Total Drug and Alcohol Abuse Services	22,671,064
Total Finance	57,434,865	Total Health	420,978,518
Counsel		Sanitation	
County Counsel	3,181,556	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,181,556	Public Assistance	
Total Personnel	9,806,836	Welfare	
Total Elections	9,616,680	Administration	50,569,412
Total Communications	—	Aid Programs - Cash (Grants)	246,267,388
Total Property Management	6,365,043	Total Welfare	296,836,800
Plant Acquisition		Social Services	
Jails	79,275,168	Administration and Programs	125,022,105
Courts	222,178	Other	—
Other	27,739,514	Total Social Services	125,022,105
Total Plant Acquisition	107,236,860	General Relief	
Total Promotion	1,132,422	Aid to Indigents	23,109,903
Total Other General	5,306,658	Indigent Burial	39,951
Total General	208,818,177	Total General Relief	23,149,854
Public Protection		Total Care of Court Wards	1,481,008
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	30,332,562	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	78,062,403
Other Trial Court	16,730,002	Other	6,841,893
County Clerk	—	Total Other Public Assistance	84,904,296
Grand Jury (Including Audit)	228,857	Total Public Assistance	531,394,063
District Attorney-Prosecution	48,245,490	Education	
District Attorney-Family Support	25,708,391	Total School Administration	—
Public Defender	31,004,511	Total Library Services	18,739,056
Court Appointed Counsel	4,283,931	Total Agricultural Education	137,283
Other	10,682,594	Total Other Education	—
Total Judicial	167,216,338	Total Education	18,876,339
Total Police Protection	81,348,525	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	113,668,084	Total Cultural Services	—
Juvenile Detention	31,533,766	Total Veteran Memorial Building	525,597
Probation	46,042,673	Total Small Craft Harbors	—
Total Detention and Correction	191,244,523	Total Recreation and Cultural	525,597
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	58,890,000
Protective Inspection		Total Interest on Long-Term Debt	16,900,543
Agricultural Commissioner	1,466,406	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,711,299	Total Debt Service	75,790,543
Other	705,957	Total General County Expenditures Before Transfers	1,789,076,569
Total Protective Inspection	4,883,662	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	93,524	Operating Transfers Between Funds Other Than Governmental and Enterprise	15,017,719
Recorder	7,377,050	Total General County Expenditures and Transfers Out	\$ 1,804,094,288
Coroner	5,429,197		
Emergency Services	1,784,853		
Planning and Zoning	27,230,790		
Pound	2,012,009		
Other	15,767,181		
Total Other Protection	59,694,604		
Total Public Protection	504,387,652		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 1,418,278,000	\$ 382,567,000	\$ 1,035,711,000

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Alameda

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
1996 Pension Obligation Bonds	1996	2005	2018	\$ 935,505,000	\$ 935,505,000	\$ 46,000,000	\$ 889,505,000
Total Pension Obligation Bonds				935,505,000	935,505,000	46,000,000	889,505,000
Special Assessment Bonds							
1915 Act - Tennyson-Alquire A.D.	1999	1999	2012	1,435,000	1,435,000	710,900	724,100
1915 Act - West Happyland A.D.	1999	1999	2011	395,000	395,000	185,000	210,000
Total Special Assessment Bonds				1,830,000	1,830,000	895,900	934,100
Other Long-Term Debt Schedule							
ABAG 40 2004B Refunding	—	—	—	—	—	—	4,635,000
Broom sweeper	—	—	—	—	—	—	26,227
Compensated Absences	—	—	—	—	—	—	49,730,951
Office Furnishings	—	—	—	—	—	—	474,554
Solar II Power Project	—	—	—	—	—	—	2,431,595
Fuel Cell Energy Center	—	—	—	—	—	—	2,858,765
Total Other Long-Term Debt Schedule				—	—	—	60,157,092
County Total Bonds and Other Long-Term Debt				\$ 937,335,000	\$ 937,335,000	\$ 46,895,900	\$ 950,596,192

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 508,554,633

* 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 2005-06
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: In March 2004, county voters approved a 1/2 cent local sales tax, referred to as Measure A. This revenue provides additional financial support for emergency medical, hospital, public health, mental health, and substance abuse services for low-income and uninsured residents. Measure A is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure A revenue in the amount of \$27.5 million in the 2005-06 fiscal year.
Reference: Table 6, Statement of County Revenues.
2. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include \$31,166,949 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.
3. Informational Note: Miscellaneous Revenues have increased due to the receipt of Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future Tobacco Settlement revenues. Total amount of the securitization is \$67,858,509, of which \$25,000,000 was recognized in the current year.
Reference: Table 6, Statement of General County Revenues.
4. 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 2005-06
Statement of County Revenues
County of Alpine

Taxes			Federal	
Property Taxes			Public Assistance Administration	757,527
County Wide Secured and Unsecured	\$	3,484,125	Public Assistance Programs	85,531
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		119,093	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		417,682	Health Grants	—
Total Property Taxes		4,020,900	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		235,871	Office of Criminal Justice and Planning Programs	10,288
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	551,318
Property Transfer		81,599	District Attorney Programs	—
Transient Lodging		551,721	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	599
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	30,600
Utility Users Tax		—	Other	883,111
Other		—	Total Federal	2,318,974
Total Other Taxes		869,191	Other Aid	
Total Taxes		4,890,091	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	42,000
Operations		—	Total Other Aid	42,000
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	—
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		218	Auditing and Accounting Fees	—
Business Licenses		3,450	Communication Services	—
Construction Permits		279,726	Election Services	4,050
Road Privileges and Permits		4,100	Legal Services	2,150
Zoning Permits		—	Planning and Engineering Services	5,954
Franchises		30,278	Agricultural Services	—
Other		479	Civil Process Services	598
Total Licenses Permits and Franchises		318,251	Court Fees and Costs	—
Fines, Forfeitures and Penalties			Booking Fees	570
Vehicle Code Fines		10	Estate Fees	—
Other Court Fines		40,814	Human Services	—
Forfeitures and Penalties		38,592	Law Enforcement Services	7,866
Penalties and Cost on Delinquent Taxes		—	Recording Fees	13,679
Total Fines, Forfeitures and Penalties		79,416	Road and Street Services	343,880
Revenue from Use of Money and Property			Health Fees	40,911
Interest		200,665	Mental Health Services	—
Rents and Concessions		180,646	California Children Services	—
Royalties		—	Sanitation Services	11,396
Total Revenue from the Use of Money and Property		381,311	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	1,060
State			Park and Recreation Fees	9,437
Highway Users Tax		566,369	Other:	
Motor Vehicle In-Lieu Tax		24,985	Personnel Services	—
Realignment from the Vehicle License Fee Fund		—	Building Maintenance and Grounds	—
Public Assistance Administration		495,953	Administrative Services	134,733
Public Assistance Programs		60,007	Other	429,978
Realignment for Social Services		119,877	Total Charges for Current Services	1,006,262
Health:			Miscellaneous Revenue	
Aid for Mental Health		89,986	Other Sales	432
Realignment for Mental Health		124,229	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		—	Cancelled Warrants	—
Other Aid for Health		171,334	Other	84,204
Realignment for Health Services		170,600	Total Miscellaneous Revenue	84,636
Homeowners' Property Tax Relief		7,905	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	—
SB90 Mandated Costs		—	Proceeds from the Sale of Bonds	—
Public Safety Fund		127,530	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		100,706	Total General County Revenues Before Transfers	12,440,650
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		1,554	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		500,000	Total General County Revenues and Transfers In	\$ 12,440,650
Other		758,674		
Total State		3,319,709		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Alpine

General		Public Ways and Facilities	
Board of Supervisors	\$ 287,634	Total Roads	1,976,092
Clerk of the Board	206,006	Total Transportation Terminals	—
Administrative Officer	145,786	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	639,426	Total Public Ways and Facilities	1,976,092
Finance		Health	
Auditor-Controller	286,629	Total Public Health	1,012,181
Treasurer-Tax Collector	205,022	Total Medical Care	21,864
Assessor	286,792	Total Mental Health	225,219
Other	188,846	Total Drug and Alcohol Abuse Services	392,358
Total Finance	967,289	Total Health	1,651,622
Counsel		Sanitation	
County Counsel	83,600	Total Refuse Collection and Disposal	94,028
Other	112,880	Total Sanitation	94,028
Total Counsel	196,480	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	13,355	Administration	1,023,437
Total Communications	38,554	Aid Programs - Cash (Grants)	146,381
Total Property Management	352,353	Total Welfare	1,169,818
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	255,859
Courts	—	Other	—
Other	57,369	Total Social Services	255,859
Total Plant Acquisition	57,369	General Relief	
Total Promotion	60,000	Aid to Indigents	75
Total Other General	835,859	Indigent Burial	—
Total General	3,160,685	Total General Relief	75
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	58,756	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	29,057	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	21,957
County Clerk	—	Total Other Public Assistance	21,957
Grand Jury (Including Audit)	915	Total Public Assistance	1,447,709
District Attorney-Prosecution	75,254	Education	
District Attorney-Family Support	—	Total School Administration	47,522
Public Defender	52,789	Total Library Services	265,890
Court Appointed Counsel	—	Total Agricultural Education	—
Other	3,585	Total Other Education	157,516
Total Judicial	220,356	Total Education	470,928
Total Police Protection	1,824,346	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	319,549
Adult Detention	126,317	Total Cultural Services	—
Juvenile Detention	41,677	Total Veteran Memorial Building	—
Probation	225,984	Total Small Craft Harbors	—
Total Detention and Correction	393,978	Total Recreation and Cultural	319,549
Total Fire Protection	175,261	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	30,000
Protective Inspection		Total Interest on Long-Term Debt	39,506
Agricultural Commissioner	11,859	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	342,099	Total Debt Service	69,506
Other	—	Total General County Expenditures Before Transfers	12,864,637
Total Protective Inspection	353,958	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 12,864,637
Emergency Services	148,692		
Planning and Zoning	260,953		
Pound	—		
Other	296,974		
Total Other Protection	706,619		
Total Public Protection	3,674,518		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 4,337,818	\$ 3,417,680	\$ 920,138

Table 6. Counties Annual Report — Fiscal Year 2005-06
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	<u>126,254</u>
Net Operating Income (Loss)	<u>(126,254)</u>
Total Non-Operating Revenue	126,887
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>633</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 633</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Amador

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,577,930
County Wide Secured and Unsecured	\$	12,616,339	Public Assistance Programs	1,260,113
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		3,299,777	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	256,887
Prior Year Secured and Unsecured		46,344	Health Grants	28,501
Total Property Taxes		15,962,460	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,366,138	Office of Criminal Justice and Planning Programs	69,910
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		403,665	District Attorney Programs	—
Transient Lodging		104,232	Aging Programs	—
Timber Yield		171,980	Senior Citizens Programs	—
Aircraft		—	Road Projects	545,307
Construction Development Taxes		—	Law Enforcement	1,037,924
Utility Users Tax		—	Other	417,657
Other		—	Total Federal	5,194,229
Total Other Taxes		3,046,015	Other Aid	
Total Taxes		19,008,475	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	121,087
Operations		—	Total Other Aid	121,087
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	208,469
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		45,775	Auditing and Accounting Fees	—
Business Licenses		—	Communication Services	—
Construction Permits		1,193,196	Election Services	18,978
Road Privileges and Permits		85,012	Legal Services	40,320
Zoning Permits		104,173	Planning and Engineering Services	516,384
Franchises		343,142	Agricultural Services	25,501
Other		10,425	Civil Process Services	—
Total Licenses Permits and Franchises		1,781,723	Court Fees and Costs	368,204
Fines, Forfeitures and Penalties			Booking Fees	13,654
Vehicle Code Fines		53,449	Estate Fees	—
Other Court Fines		563,962	Human Services	39,297
Forfeitures and Penalties		—	Law Enforcement Services	1,155,916
Penalties and Cost on Delinquent Taxes		2,500,000	Recording Fees	388,916
Total Fines, Forfeitures and Penalties		3,117,411	Road and Street Services	977,531
Revenue from Use of Money and Property			Health Fees	281,683
Interest		1,084,890	Mental Health Services	23,314
Rents and Concessions		—	California Children Services	—
Royalties		—	Sanitation Services	365,195
Total Revenue from the Use of Money and Property		1,084,890	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	10,835
State			Park and Recreation Fees	8,589
Highway Users Tax		1,373,238	Other:	
Motor Vehicle In-Lieu Tax		749,191	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,842,082	Building Maintenance and Grounds	13,597
Public Assistance Administration		2,157,300	Administrative Services	—
Public Assistance Programs		1,454,000	Other	—
Realignment for Social Services		1,080,772	Total Charges for Current Services	4,456,383
Health:			Miscellaneous Revenue	
Aid for Mental Health		635,155	Other Sales	12,065
Realignment for Mental Health		1,691,691	Tobacco Settlement	385,505
Medically Indigent Adults		76,851	Welfare Repayments	34,842
Alcohol and Drug Abuse		791,191	Cancelled Warrants	—
Other Aid for Health		605,298	Other	411,070
Realignment for Health Services		1,317,007	Total Miscellaneous Revenue	843,482
Homeowners' Property Tax Relief		206,067	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	—
SB90 Mandated Costs		326,147	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,329,260	Other Long-Term Debt Proceeds	8,405,660
Other:			Total Other Financing Sources	8,405,660
Supplemental Law Enforcement Services Fund (SLESF/COPS)		621,028	Total General County Revenues Before Transfers	63,403,296
Office of Criminal Justice and Planning Programs		68,199	Transfers In	
Library		33,928	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		481,526	Total General County Revenues and Transfers In	\$ 63,403,296
Other		1,550,025		
Total State		19,389,956		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Amador

General		Public Ways and Facilities	
Board of Supervisors	\$ 906,916	Total Roads	4,025,320
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	178,148	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,085,064	Total Public Ways and Facilities	4,025,320
Finance		Health	
Auditor-Controller	521,401	Total Public Health	2,898,354
Treasurer-Tax Collector	563,420	Total Medical Care	—
Assessor	1,005,135	Total Mental Health	2,326,993
Other	(46,068)	Total Drug and Alcohol Abuse Services	1,138,366
Total Finance	2,043,888	Total Health	6,363,713
Counsel		Sanitation	
County Counsel	1,057,043	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,057,043	Public Assistance	
Total Personnel	72,952	Welfare	
Total Elections	472,153	Administration	2,239,178
Total Communications	—	Aid Programs - Cash (Grants)	3,560,007
Total Property Management	492,283	Total Welfare	5,799,185
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,624,628
Courts	—	Other	—
Other	15,352,538	Total Social Services	1,624,628
Total Plant Acquisition	15,352,538	General Relief	
Total Promotion	20,648	Aid to Indigents	16,731
Total Other General	1,307,272	Indigent Burial	1,100
Total General	21,903,841	Total General Relief	17,831
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	87,934
Trial Court Maintenance of Effort (MOE)	265,707	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	69,730	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	55,750	Total Public Assistance	7,529,578
District Attorney-Prosecution	3,241,055	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	511,558	Total Library Services	832,155
Court Appointed Counsel	—	Total Agricultural Education	142,591
Other	134,051	Total Other Education	—
Total Judicial	4,277,851	Total Education	974,746
Total Police Protection	7,216,485	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	118,784
Adult Detention	2,624,255	Total Cultural Services	189,325
Juvenile Detention	95,375	Total Veteran Memorial Building	—
Probation	1,969,600	Total Small Craft Harbors	—
Total Detention and Correction	4,689,230	Total Recreation and Cultural	308,109
Total Fire Protection	496,108	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	—
Protective Inspection		Total Interest on Long-Term Debt	—
Agricultural Commissioner	644,248	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	929,545	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	63,757,867
Total Protective Inspection	1,573,793	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	609,005	Total General County Expenditures and Transfers Out	\$ 63,757,867
Coroner	200,222		
Emergency Services	412,788	Appropriations Limits	
Planning and Zoning	443,732	Appropriations Limit	
Pound	752,059	Total Annual Appropriations Subject to the Limit	
Other	1,981,287	Total Annual Appropriations Under/(Over) Appropriations Limit	
Total Other Protection	4,399,093	\$ 26,969,560	\$ 18,178,174
Total Public Protection	22,652,560	\$ 8,791,386	

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Amador

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 1,626,133
Postclosure Landfill Liability	—	—	—	—	—	—	126,726
Total Other Long-Term Debt Schedule				—	—	—	1,752,859
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 1,752,859

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 13,757,575
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* 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 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Amador

Airport Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 139,491
Total Operating Expenses	<u>729,769</u>
Net Operating Income (Loss)	<u>(590,278)</u>
Total Non-Operating Revenue	461,010
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(129,268)</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (129,268)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 654,770
Total Operating Expenses	<u>1,482,021</u>
Net Operating Income (Loss)	<u>(827,251)</u>
Total Non-Operating Revenues	15,779
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(811,472)</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (811,472)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: General Expenditures, Finance - Other, reflect a negative balance of (\$46,068) due to an indirect cost credit. The actual current year expenditures are \$41,169.
Reference: Table 6, Statement of County Expenditures.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Butte

Taxes		Federal	
Property Taxes		Public Assistance Administration	22,814,316
County Wide Secured and Unsecured	\$ 17,702,241	Public Assistance Programs	39,986,620
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	1,516,447
Property Tax In-Lieu of Vehicle License Fees	18,529,632	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	3,039,253	Health Grants	1,821,638
Total Property Taxes	39,271,126	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	9,345
Sales and Use Taxes	3,371,227	Office of Criminal Justice and Planning Programs	264,158
Transportation Tax (Non-Transit)	2,506,091	DEA Programs/Drug and Alcohol Programs	2,216,614
Property Transfer	1,469,166	District Attorney Programs	6,069,521
Transient Lodging	43,631	Aging Programs	—
Timber Yield	57,948	Senior Citizens Programs	—
Aircraft	53,586	Road Projects	150,987
Construction Development Taxes	—	Law Enforcement	1,196,011
Utility Users Tax	—	Other	1,023,854
Other	—	Total Federal	77,069,511
Total Other Taxes	7,501,649	Other Aid	
Total Taxes	46,772,775	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	4,470,819
Operations	—	Total Other Aid	4,470,819
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	844,553
Licenses, Permits and Franchises		Property Tax Administrative Fees	936,017
Animal Licenses	80,765	Auditing and Accounting Fees	422,232
Business Licenses	335,959	Communication Services	—
Construction Permits	2,345,472	Election Services	86,155
Road Privileges and Permits	74,640	Legal Services	589,831
Zoning Permits	334,424	Planning and Engineering Services	602,758
Franchises	1,270,125	Agricultural Services	169,669
Other	244,572	Civil Process Services	89,027
Total Licenses Permits and Franchises	4,685,957	Court Fees and Costs	1,469,435
Fines, Forfeitures and Penalties		Booking Fees	136,452
Vehicle Code Fines	—	Estate Fees	179,813
Other Court Fines	1,112,672	Human Services	206,780
Forfeitures and Penalties	594,868	Law Enforcement Services	1,950,375
Penalties and Cost on Delinquent Taxes	2,062,990	Recording Fees	890,149
Total Fines, Forfeitures and Penalties	3,770,530	Road and Street Services	275,851
Revenue from Use of Money and Property		Health Fees	1,791,988
Interest	3,003,174	Mental Health Services	679,847
Rents and Concessions	43,959	California Children Services	47,230
Royalties	—	Sanitation Services	—
Total Revenue from the Use of Money and Property	3,047,133	Institutional Care and Services	240,885
Aid from Other Governmental Agencies		Library Services	123,461
State		Park and Recreation Fees	—
Highway Users Tax	4,912,271	Other:	
Motor Vehicle In-Lieu Tax	4,315,227	Personnel Services	45,572
Realignment from the Vehicle License Fee Fund	14,033,088	Building Maintenance and Grounds	119,775
Public Assistance Administration	21,723,928	Administrative Services	200,972
Public Assistance Programs	24,159,094	Other	3,461,652
Realignment for Social Services	16,646,429	Total Charges for Current Services	15,560,479
Health:		Miscellaneous Revenue	
Aid for Mental Health	18,016,269	Other Sales	106,891
Realignment for Mental Health	4,605,612	Tobacco Settlement	2,015,598
Medically Indigent Adults	—	Welfare Repayments	—
Alcohol and Drug Abuse	1,241,949	Cancelled Warrants	—
Other Aid for Health	2,983,702	Other	9,732,790
Realignment for Health Services	2,664,218	Total Miscellaneous Revenue	11,855,279
Homeowners' Property Tax Relief	288,869	Other Financing Sources	
Open Space Tax Relief	647,632	Sale of Fixed Assets	22,973
SB90 Mandated Costs	1,544,488	Proceeds from the Sale of Bonds	—
Public Safety Fund	13,819,094	Other Long-Term Debt Proceeds	1,254,300
Other:		Total Other Financing Sources	1,277,273
Supplemental Law Enforcement Services Fund (SLESF/COPS)	404,524	Total General County Revenues Before Transfers	315,209,340
Office of Criminal Justice and Planning Programs	611,781	Transfers In	
Library	207,650	Total Transfers In from Enterprises	—
District Attorney Programs	2,230,874	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement	551,439	Total General County Revenues and Transfers In	\$ 315,209,340
Other	11,091,446		
Total State	146,699,584		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Butte

General		Public Ways and Facilities	
Board of Supervisors	\$ 709,067	Total Roads	12,087,241
Clerk of the Board	209,675	Total Transportation Terminals	—
Administrative Officer	2,089,920	Total Transportation Systems	—
Other	414,597	Total Parking Facilities	—
Total Legislative and Administrative	3,423,259	Total Public Ways and Facilities	12,087,241
Finance		Health	
Auditor-Controller	2,385,178	Total Public Health	14,652,751
Treasurer-Tax Collector	2,321,409	Total Medical Care	6,037,115
Assessor	3,306,177	Total Mental Health	32,159,189
Other	282,637	Total Drug and Alcohol Abuse Services	3,723,555
Total Finance	8,295,401	Total Health	56,572,610
Counsel		Sanitation	
County Counsel	1,956,727	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,956,727	Public Assistance	
Total Personnel	1,179,858	Welfare	
Total Elections	2,046,008	Administration	25,609,003
Total Communications	—	Aid Programs - Cash (Grants)	45,284,486
Total Property Management	7,675	Total Welfare	70,893,489
Plant Acquisition		Social Services	
Jails	1,554	Administration and Programs	46,577,833
Courts	83,850	Other	—
Other	—	Total Social Services	46,577,833
Total Plant Acquisition	85,404	General Relief	
Total Promotion	—	Aid to Indigents	589,660
Total Other General	932,715	Indigent Burial	—
Total General	17,927,047	Total General Relief	589,660
Public Protection		Total Care of Court Wards	201,104
Judicial		Total Veteran Services	211,028
Trial Court Maintenance of Effort (MOE)	851,206	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	530,962	Workforce Investment Act (WIA)	—
Other Trial Court	1,926,536	Other	2,047,175
County Clerk	—	Total Other Public Assistance	2,047,175
Grand Jury (Including Audit)	129,576	Total Public Assistance	120,520,289
District Attorney-Prosecution	9,527,228	Education	
District Attorney-Family Support	8,058,319	Total School Administration	—
Public Defender	2,156,336	Total Library Services	2,488,600
Court Appointed Counsel	—	Total Agricultural Education	244,692
Other	1,638	Total Other Education	—
Total Judicial	23,181,801	Total Education	2,733,292
Total Police Protection	13,132,496	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	40,000
Adult Detention	13,052,764	Total Cultural Services	—
Juvenile Detention	4,176,219	Total Veteran Memorial Building	283,522
Probation	7,869,668	Total Small Craft Harbors	—
Total Detention and Correction	25,098,651	Total Recreation and Cultural	323,522
Total Fire Protection	15,612,514	Debt Service	
Total Flood Control - Soil and Water Conservation	588,720	Total Retirement of Long-Term Debt	5,469,386
Protective Inspection		Total Interest on Long-Term Debt	3,461,409
Agricultural Commissioner	1,832,330	Total Interest on Short-Term Notes and Warrants	712,633
Building Inspector	—	Total Debt Service	9,643,428
Other	—	Total General County Expenditures Before Transfers	307,352,932
Total Protective Inspection	1,832,330	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	177,298	Operating Transfers Between Funds Other Than	—
Recorder	1,270,213	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 307,352,932
Emergency Services	793,780		
Planning and Zoning	4,350,204		
Pound	771,778		
Other	735,718		
Total Other Protection	8,098,991		
Total Public Protection	87,545,503		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 115,075,482	\$ 31,903,834	\$ 83,171,648

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Butte

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
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	1,385,000	6,480,000
Total Pension Obligation Bonds				57,760,000	57,760,000	1,385,000	56,375,000
General Obligation Bonds							
Workers Compensation, Series A	2005	2005	2006	5,734,700	5,734,700	5,734,700	—
Workers Compensation, Series B	2005	2005	2008	14,744,000	649,700	649,700	—
Total General Obligation Bonds				20,478,700	6,384,400	6,384,400	—
State Construction Loans							
Solar Energy Project	2003	—	—	3,167,000	—	71,851	3,095,149
Total State Construction Loans				3,167,000	—	71,851	3,095,149
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	11,748,919
Landfill Equipment Lease	—	—	—	—	—	—	783,731
Landfill Liability	—	—	—	—	—	—	1,598,197
Solar Project Gap funding	—	—	—	—	—	—	839,480
Total Other Long-Term Debt Schedule				—	—	—	14,970,327
County Total Bonds and Other Long-Term Debt				\$ 81,405,700	\$ 64,144,400	\$ 7,841,251	\$ 74,440,476

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 6,479,510
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* 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 2005-06
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		Yes
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$ 6,077,239	
Total Operating Expenses	5,933,220	
Net Operating Income (Loss)	144,019	
Total Non-Operating Revenues	538,259	
Total Non-Operating Expenses	—	
Income (Loss) Before Operating Transfers	682,278	
Transfers In from the County	—	
Transfers Out to the County	—	
Net Transfers In (Out)	—	
Net Income (Loss)	\$ 682,278	
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 \$4,315,227 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.
2. Informational Note: The Long-Term Debt, Workers Compensation Series B, was removed from the report because it was determined to be a debt of the special district, California Statewide Communities Development Authority.
Reference: Table 6, Statement of Long-Term Debt.
3. Informational Note: The county's Transportation Enterprise was transferred to the Butte County Association of Governments. The transportation activity is now reported in the Transportation Planning Agencies Annual Report.
Reference: Table 6, Statement of Enterprise/Activity Revenues and Expenditures.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Calaveras

Taxes			Federal	
Property Taxes			Public Assistance Administration	2,855,489
County Wide Secured and Unsecured	\$	9,754,038	Public Assistance Programs	2,001,121
Less Than County Wide Funds - Secured and Unsecured		1,016,033	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		3,836,409	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	110,086
Prior Year Secured and Unsecured		6,826	Health Grants	145,360
Total Property Taxes		14,613,306	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,583,322	Office of Criminal Justice and Planning Programs	297,306
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		995,414	District Attorney Programs	—
Transient Lodging		415,357	Aging Programs	—
Timber Yield		32,266	Senior Citizens Programs	—
Aircraft		18,426	Road Projects	922,845
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	1,316,596
Other		20	Total Federal	7,648,803
Total Other Taxes		4,044,805	Other Aid	
Total Taxes		18,658,111	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	—
Operations		—	Total Other Aid	—
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	405,216
Licenses, Permits and Franchises			Property Tax Administrative Fees	224,739
Animal Licenses		66,083	Auditing and Accounting Fees	779
Business Licenses		74,991	Communication Services	—
Construction Permits		4,809,244	Election Services	50,075
Road Privileges and Permits		96,341	Legal Services	19,262
Zoning Permits		—	Planning and Engineering Services	546,214
Franchises		637,644	Agricultural Services	4,246
Other		187,320	Civil Process Services	16,140
Total Licenses Permits and Franchises		5,871,623	Court Fees and Costs	225,277
Fines, Forfeitures and Penalties			Booking Fees	8,252
Vehicle Code Fines		227,207	Estate Fees	—
Other Court Fines		941,614	Human Services	18,793
Forfeitures and Penalties		—	Law Enforcement Services	424,376
Penalties and Cost on Delinquent Taxes		1,973,849	Recording Fees	554,182
Total Fines, Forfeitures and Penalties		3,142,670	Road and Street Services	20,236
Revenue from Use of Money and Property			Health Fees	157,366
Interest		973,866	Mental Health Services	176,993
Rents and Concessions		1,100	California Children Services	—
Royalties		—	Sanitation Services	329,155
Total Revenue from the Use of Money and Property		974,966	Institutional Care and Services	393
Aid from Other Governmental Agencies			Library Services	15,276
State			Park and Recreation Fees	—
Highway Users Tax		1,977,449	Other:	
Motor Vehicle In-Lieu Tax		870,935	Personnel Services	—
Realignment from the Vehicle License Fee Fund		2,042,471	Building Maintenance and Grounds	—
Public Assistance Administration		2,656,142	Administrative Services	—
Public Assistance Programs		2,116,313	Other	1,912,682
Realignment for Social Services		1,760,519	Total Charges for Current Services	5,109,652
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,487,655	Other Sales	45,283
Realignment for Mental Health		742,341	Tobacco Settlement	413,324
Medically Indigent Adults		—	Welfare Repayments	92,146
Alcohol and Drug Abuse		468,724	Cancelled Warrants	21,714
Other Aid for Health		318,966	Other	1,034,664
Realignment for Health Services		711,741	Total Miscellaneous Revenue	1,607,131
Homeowners' Property Tax Relief		148,965	Other Financing Sources	
Open Space Tax Relief		197,589	Sale of Fixed Assets	2,114
SB90 Mandated Costs		86,762	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,691,844	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	2,114
Supplemental Law Enforcement Services Fund (SLESF/COPS)		184,025	Total General County Revenues Before Transfers	63,389,546
Office of Criminal Justice and Planning Programs		144,233	Transfers In	
Library		17,591	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	5,933,703
Law Enforcement		628,379	Total General County Revenues and Transfers In	\$ 69,323,249
Other		2,121,832		
Total State		20,374,476		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Calaveras

General			Public Ways and Facilities	
Board of Supervisors	\$	352,421	Total Roads	7,663,148
Clerk of the Board		179,903	Total Transportation Terminals	—
Administrative Officer		477,394	Total Transportation Systems	—
Other		—	Total Parking Facilities	—
Total Legislative and Administrative		1,009,718	Total Public Ways and Facilities	7,663,148
Finance			Health	
Auditor-Controller		871,810	Total Public Health	3,288,955
Treasurer-Tax Collector		464,059	Total Medical Care	—
Assessor		1,263,504	Total Mental Health	2,436,065
Other		1,467,122	Total Drug and Alcohol Abuse Services	1,112,014
Total Finance		4,066,495	Total Health	6,837,034
Counsel			Sanitation	
County Counsel		588,212	Total Refuse Collection and Disposal	—
Other		—	Total Sanitation	—
Total Counsel		588,212	Public Assistance	
Total Personnel		250,789	Welfare	
Total Elections		388,249	Administration	4,896,929
Total Communications		35,077	Aid Programs - Cash (Grants)	5,898,091
Total Property Management		511,434	Total Welfare	10,795,020
Plant Acquisition			Social Services	
Jails		—	Administration and Programs	385,589
Courts		—	Other	676,832
Other		5,845,567	Total Social Services	1,062,421
Total Plant Acquisition		5,845,567	General Relief	
Total Promotion		135,514	Aid to Indigents	41,832
Total Other General		3,821,521	Indigent Burial	10,197
Total General		16,652,576	Total General Relief	52,029
Public Protection			Total Care of Court Wards	183,904
Judicial			Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)		304,289	Other Public Assistance	
Fifty Percent Excess Revenue Calculation		86,749	Workforce Investment Act (WIA)	—
Other Trial Court		—	Other	781,358
County Clerk		—	Total Other Public Assistance	781,358
Grand Jury (Including Audit)		58,152	Total Public Assistance	12,874,732
District Attorney-Prosecution		1,149,222	Education	
District Attorney-Family Support		—	Total School Administration	—
Public Defender		342,837	Total Library Services	560,924
Court Appointed Counsel		—	Total Agricultural Education	184,021
Other		105,848	Total Other Education	—
Total Judicial		2,047,097	Total Education	744,945
Total Police Protection		7,510,083	Recreation and Cultural Services	
Detention and Correction			Total Recreation Facilities	—
Adult Detention		1,835,020	Total Cultural Services	16,069
Juvenile Detention		21,327	Total Veteran Memorial Building	—
Probation		1,320,369	Total Small Craft Harbors	—
Total Detention and Correction		3,176,716	Total Recreation and Cultural	16,069
Total Fire Protection		570,037	Debt Service	
Total Flood Control - Soil and Water Conservation		—	Total Retirement of Long-Term Debt	764,105
Protective Inspection			Total Interest on Long-Term Debt	45,752
Agricultural Commissioner		743,174	Total Interest on Short-Term Notes and Warrants	—
Building Inspector		2,021,170	Total Debt Service	809,857
Other		—	Total General County Expenditures Before Transfers	63,803,561
Total Protective Inspection		2,764,344	Transfers Out	
Other Protection			Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)		26,214	Operating Transfers Between Funds Other Than Governmental and Enterprise	3,601,854
Recorder		402,377	Total General County Expenditures and Transfers Out	\$ 67,405,415
Coroner		129,876		
Emergency Services		365,622		
Planning and Zoning		778,496		
Pound		376,344		
Other		57,994		
Total Other Protection		2,136,923		
Total Public Protection		18,205,200		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 36,087,785	\$ 16,122,195	\$ 19,965,590

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Calaveras

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Airport Ent. - Electric	1999	—	—	\$ 154,168	\$ —	\$ 47,047	\$ 59,834
Airport Ent. - Hangars	1999	—	—	391,554	—	71,181	178,419
Total State Construction Loans				545,722	—	118,228	238,253
Other Long-Term Debt Schedule							
Citizens Bank - 6 Police Vehicles	—	—	—	—	—	—	227,258
CWHS Building Operating Lease	—	—	—	—	—	—	5,462,326
General Motors Accept Corp	—	—	—	—	—	—	5,253
Modular Furniture	—	—	—	—	—	—	44,303
Mun Serv Group #11- 5 Police Veh	—	—	—	—	—	—	113,045
Mun Serv Grp #10-5 Police Veh	—	—	—	—	—	—	55,803
Mun Serv Grp #9-5 Police Veh	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	5,907,988
County Total Bonds and Other Long-Term Debt				\$ 545,722	\$ —	\$ 118,228	\$ 6,146,241

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 420,949

* 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	\$ 52,087
Local Cash Grants	573,996
State Cash Grants	61,095
Federal Cash Grants	—
Other Revenues	29,566
Total Revenues	716,744
Purchased Transportation	538,227
Other Expenses	190,077
Total Expenses	728,304
Net Transit Income (Loss)	(11,560)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (11,560)
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 2005-06
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	\$ 194,824
Total Operating Expenses	<u>164,656</u>
Net Operating Income (Loss)	<u>30,168</u>
Total Non-Operating Revenue	142,588
Total Non-Operating Expenses	<u>99,502</u>
Income (Loss) Before Operating Transfers	<u>73,254</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 73,254</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 80,227</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 4,256,084
Total Operating Expenses	<u>4,675,210</u>
Net Operating Income (Loss)	<u>(419,126)</u>
Total Non-Operating Revenues	4,601,563
Total Non-Operating Expenses	<u>3,976,555</u>
Income (Loss) Before Operating Transfers	<u>205,882</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 205,882</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

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

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include \$870,935 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Colusa

Taxes		Federal	
Property Taxes		Public Assistance Administration	1,169,579
County Wide Secured and Unsecured	\$ 6,193,236	Public Assistance Programs	1,346,715
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	1,668,505	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	38,000	Health Grants	—
Total Property Taxes	7,899,741	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	990,477	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs	26,300
Property Transfer	—	District Attorney Programs	671,692
Transient Lodging	—	Aging Programs	—
Timber Yield	—	Senior Citizens Programs	52,960
Aircraft	—	Road Projects	—
Construction Development Taxes	243,293	Law Enforcement	—
Utility Users Tax	—	Other	716,677
Other	—	Total Federal	3,983,923
Total Other Taxes	1,233,770	Other Aid	
Total Taxes	9,133,511	Other In-Lieu Taxes	8,229
Special Benefit Assessments		Other Governmental Agencies	—
Operations	—	Total Other Aid	8,229
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	122,064
Licenses, Permits and Franchises		Property Tax Administrative Fees	148,409
Animal Licenses	35,882	Auditing and Accounting Fees	6,601
Business Licenses	18,392	Communication Services	—
Construction Permits	284,596	Election Services	20,235
Road Privileges and Permits	56,118	Legal Services	58,697
Zoning Permits	42,388	Planning and Engineering Services	539,189
Franchises	456,246	Agricultural Services	158,424
Other	515,592	Civil Process Services	7,331
Total Licenses Permits and Franchises	1,409,214	Court Fees and Costs	109,919
Fines, Forfeitures and Penalties		Booking Fees	12,988
Vehicle Code Fines	95,048	Estate Fees	10,055
Other Court Fines	1,278,048	Human Services	48,755
Forfeitures and Penalties	150,498	Law Enforcement Services	211,305
Penalties and Cost on Delinquent Taxes	279,340	Recording Fees	449,517
Total Fines, Forfeitures and Penalties	1,802,934	Road and Street Services	75,479
Revenue from Use of Money and Property		Health Fees	49,438
Interest	315,165	Mental Health Services	14,186
Rents and Concessions	36,998	California Children Services	240
Royalties	69	Sanitation Services	4,638
Total Revenue from the Use of Money and Property	352,232	Institutional Care and Services	71,306
Aid from Other Governmental Agencies		Library Services	17,238
State		Park and Recreation Fees	—
Highway Users Tax	1,295,655	Other:	
Motor Vehicle In-Lieu Tax	426,462	Personnel Services	—
Realignment from the Vehicle License Fee Fund	963,149	Building Maintenance and Grounds	—
Public Assistance Administration	1,633,687	Administrative Services	33,583
Public Assistance Programs	1,049,135	Other	373,172
Realignment for Social Services	878,633	Total Charges for Current Services	2,542,769
Health:		Miscellaneous Revenue	
Aid for Mental Health	1,207,135	Other Sales	20,446
Realignment for Mental Health	567,789	Tobacco Settlement	—
Medically Indigent Adults	—	Welfare Repayments	—
Alcohol and Drug Abuse	753,095	Cancelled Warrants	—
Other Aid for Health	543,883	Other	1,405,917
Realignment for Health Services	244,071	Total Miscellaneous Revenue	1,426,363
Homeowners' Property Tax Relief	67,527	Other Financing Sources	
Open Space Tax Relief	842,815	Sale of Fixed Assets	391,156
SB90 Mandated Costs	230	Proceeds from the Sale of Bonds	—
Public Safety Fund	1,348,266	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	391,156
Supplemental Law Enforcement Services Fund (SLESF/COPS)	127,616	Total General County Revenues Before Transfers	37,970,052
Office of Criminal Justice and Planning Programs	569,425	Transfers In	
Library	68,459	Total Transfers In from Enterprises	—
District Attorney Programs	31,834	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,578
Law Enforcement	183,233	Total General County Revenues and Transfers In	\$ 37,971,630
Other	4,117,622		
Total State	16,919,721		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Colusa

General		Public Ways and Facilities	
Board of Supervisors	\$ 503,566	Total Roads	5,596,947
Clerk of the Board	192,609	Total Transportation Terminals	269,839
Administrative Officer	—	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	696,175	Total Public Ways and Facilities	5,866,786
Finance		Health	
Auditor-Controller	549,013	Total Public Health	2,537,707
Treasurer-Tax Collector	173,293	Total Medical Care	100,948
Assessor	863,142	Total Mental Health	1,686,608
Other	38,778	Total Drug and Alcohol Abuse Services	768,790
Total Finance	1,624,226	Total Health	5,094,053
Counsel		Sanitation	
County Counsel	138,363	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	138,363	Public Assistance	
Total Personnel	14,016	Welfare	
Total Elections	382,161	Administration	3,191,955
Total Communications	—	Aid Programs - Cash (Grants)	3,427,539
Total Property Management	663,715	Total Welfare	6,619,494
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	58,515
Courts	—	Other	8,002
Other	—	Total Social Services	66,517
Total Plant Acquisition	—	General Relief	
Total Promotion	—	Aid to Indigents	—
Total Other General	303,860	Indigent Burial	4,595
Total General	3,822,516	Total General Relief	4,595
Public Protection		Total Care of Court Wards	4,958
Judicial		Total Veteran Services	58,530
Trial Court Maintenance of Effort (MOE)	395,735	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	196,601	Workforce Investment Act (WIA)	—
Other Trial Court	424,027	Other	118,459
County Clerk	—	Total Other Public Assistance	118,459
Grand Jury (Including Audit)	14,356	Total Public Assistance	6,872,553
District Attorney-Prosecution	736,038	Education	
District Attorney-Family Support	668,857	Total School Administration	707
Public Defender	263,347	Total Library Services	592,885
Court Appointed Counsel	10,804	Total Agricultural Education	223,840
Other	103,033	Total Other Education	—
Total Judicial	2,812,798	Total Education	817,432
Total Police Protection	3,958,466	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	2,190,225	Total Cultural Services	—
Juvenile Detention	70,572	Total Veteran Memorial Building	12,396
Probation	1,195,710	Total Small Craft Harbors	—
Total Detention and Correction	3,456,507	Total Recreation and Cultural	12,396
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	836	Total Retirement of Long-Term Debt	425,162
Protective Inspection		Total Interest on Long-Term Debt	264,689
Agricultural Commissioner	770,871	Total Interest on Short-Term Notes and Warrants	6,490
Building Inspector	294,912	Total Debt Service	696,341
Other	—	Total General County Expenditures Before Transfers	35,742,575
Total Protective Inspection	1,065,783	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	45,060	Operating Transfers Between Funds Other Than Governmental and Enterprise	62,484
Recorder	192,609	Total General County Expenditures and Transfers Out	\$ 35,805,059
Coroner	121,125		
Emergency Services	200,424		
Planning and Zoning	294,913		
Pound	144,164		
Other	267,813		
Total Other Protection	1,266,108		
Total Public Protection	12,560,498		

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 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Colusa

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	\$ 446,027
Compensated Absences	—	—	—	—	—	—	1,649,116
Dept. of Transportation Loan Payable	—	—	—	—	—	—	—
Postclosure Landfill Liability	—	—	—	—	—	—	979,438
Total Other Long-Term Debt Schedule				—	—	—	3,074,581
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 3,074,581

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 5,317,492
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* 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	\$ 71,012
Local Cash Grants	471,774
State Cash Grants	14,389
Federal Cash Grants	—
Other Revenues	31,914
Total Revenues	589,089
Purchased Transportation	—
Other Expenses	581,048
Total Expenses	581,048
Net Transit Income (Loss)	8,041
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 8,041
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 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Colusa

Airport Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 351,422
Total Operating Expenses	<u>338,837</u>
Net Operating Income (Loss)	<u>12,585</u>
Total Non-Operating Revenue	31,882
Total Non-Operating Expenses	<u>45,107</u>
Income (Loss) Before Operating Transfers	<u>(640)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (640)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 1,177,917
Total Operating Expenses	<u>982,631</u>
Net Operating Income (Loss)	<u>195,286</u>
Total Non-Operating Revenues	18,401
Total Non-Operating Expenses	<u>49,566</u>
Income (Loss) Before Operating Transfers	<u>164,121</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 164,121</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

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 2005-06. Reference: Table 6, Statement of County Expenditures and Appropriation Limits.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Contra Costa

Taxes			Federal	
Property Taxes			Public Assistance Administration	119,553,449
County Wide Secured and Unsecured	\$	159,788,200	Public Assistance Programs	87,329,244
Less Than County Wide Funds - Secured and Unsecured		18,445,663	Health Administration	11,017,627
Property Tax In-Lieu of Vehicle License Fees		88,419,858	Workforce Investment Act (WIA)	5,803,644
Voter Approved Indebtedness		—	Community Development Block Grant	11,674,044
Prior Year Secured and Unsecured		6,828	Health Grants	1,713,530
Total Property Taxes		266,660,549	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		12,175,140	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		14,042,998	District Attorney Programs	—
Transient Lodging		1,343,951	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		482,040	Road Projects	—
Construction Development Taxes		—	Law Enforcement	1,678,271
Utility Users Tax		—	Other	11,308,405
Other		—	Total Federal	250,078,214
Total Other Taxes		28,044,129	Other Aid	
Total Taxes		294,704,678	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	33,122,779
Operations		—	Total Other Aid	33,122,779
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	12,233,524
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,139,269
Animal Licenses		1,799,102	Auditing and Accounting Fees	2,068,934
Business Licenses		809,615	Communication Services	2,462,414
Construction Permits		15,149,334	Election Services	886,359
Road Privileges and Permits		1,020,356	Legal Services	3,130,038
Zoning Permits		579,555	Planning and Engineering Services	13,174,293
Franchises		12,595,562	Agricultural Services	125,125
Other		948,276	Civil Process Services	463,356
Total Licenses Permits and Franchises		32,901,800	Court Fees and Costs	6,608,967
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		2,548,931	Estate Fees	261,081
Other Court Fines		4,172,741	Human Services	2,633,911
Forfeitures and Penalties		2,194,104	Law Enforcement Services	48,843,215
Penalties and Cost on Delinquent Taxes		9,708,299	Recording Fees	13,078,117
Total Fines, Forfeitures and Penalties		18,624,075	Road and Street Services	46,463,534
Revenue from Use of Money and Property			Health Fees	15,261,013
Interest		21,981,598	Mental Health Services	42,143,087
Rents and Concessions		1,882,948	California Children Services	—
Royalties		—	Sanitation Services	1,565,877
Total Revenue from the Use of Money and Property		23,864,546	Institutional Care and Services	5,893,830
Aid from Other Governmental Agencies			Library Services	1,056,040
State			Park and Recreation Fees	—
Highway Users Tax		15,928,695	Other:	
Motor Vehicle In-Lieu Tax		(1,078,777)	Personnel Services	2,429,570
Realignment from the Vehicle License Fee Fund		10,917,686	Building Maintenance and Grounds	9,062,752
Public Assistance Administration		63,271,401	Administrative Services	—
Public Assistance Programs		42,923,007	Other	13,756,186
Realignment for Social Services		42,109,293	Total Charges for Current Services	244,740,492
Health:			Miscellaneous Revenue	
Aid for Mental Health		15,768,327	Other Sales	299,590
Realignment for Mental Health		21,109,911	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		12,895,432	Cancelled Warrants	—
Other Aid for Health		13,775,149	Other	29,138,541
Realignment for Health Services		—	Total Miscellaneous Revenue	29,438,131
Homeowners' Property Tax Relief		2,387,441	Other Financing Sources	
Open Space Tax Relief		69,717	Sale of Fixed Assets	6,317,552
SB90 Mandated Costs		4,925,814	Proceeds from the Sale of Bonds	—
Public Safety Fund		69,281,424	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	6,317,552
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,520,942	Total General County Revenues Before Transfers	1,290,983,036
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		—	Total General County Revenues and Transfers In	\$ 1,290,983,036
Other		41,385,307		
Total State		357,190,769		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Contra Costa

General		Public Ways and Facilities	
Board of Supervisors	\$ 5,113,780	Total Roads	94,488,315
Clerk of the Board	522,931	Total Transportation Terminals	—
Administrative Officer	2,503,470	Total Transportation Systems	961,411
Other	487,994	Total Parking Facilities	—
Total Legislative and Administrative	8,628,175	Total Public Ways and Facilities	95,449,726
Finance		Health	
Auditor-Controller	6,508,560	Total Public Health	63,510,844
Treasurer-Tax Collector	4,581,848	Total Medical Care	2,956,386
Assessor	13,368,455	Total Mental Health	98,072,121
Other	3,232,655	Total Drug and Alcohol Abuse Services	16,005,443
Total Finance	27,691,518	Total Health	180,544,794
Counsel		Sanitation	
County Counsel	3,576,420	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,576,420	Public Assistance	
Total Personnel	6,423,911	Welfare	
Total Elections	18,443,840	Administration	116,137,216
Total Communications	1,710,398	Aid Programs - Cash (Grants)	107,951,213
Total Property Management	18,888,989	Total Welfare	224,088,429
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	98,696,048
Courts	347,632	Other	1,995,360
Other	13,984,306	Total Social Services	100,691,408
Total Plant Acquisition	14,331,938	General Relief	
Total Promotion	54,463	Aid to Indigents	4,736,372
Total Other General	15,320,867	Indigent Burial	80,193
Total General	115,070,519	Total General Relief	4,816,565
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	592,158
Trial Court Maintenance of Effort (MOE)	15,263,270	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,683,683	Workforce Investment Act (WIA)	5,938,573
Other Trial Court	14,198,541	Other	44,322,145
County Clerk	—	Total Other Public Assistance	50,260,718
Grand Jury (Including Audit)	151,601	Total Public Assistance	380,449,278
District Attorney-Prosecution	22,291,509	Education	
District Attorney-Family Support	17,999,521	Total School Administration	—
Public Defender	17,549,444	Total Library Services	22,972,177
Court Appointed Counsel	2,025,534	Total Agricultural Education	316,524
Other	577,031	Total Other Education	—
Total Judicial	91,740,134	Total Education	23,288,701
Total Police Protection	85,671,379	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	64,460,347	Total Cultural Services	—
Juvenile Detention	23,845,111	Total Veteran Memorial Building	—
Probation	27,038,243	Total Small Craft Harbors	—
Total Detention and Correction	115,343,701	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	505,550	Total Retirement of Long-Term Debt	25,659,072
Protective Inspection		Total Interest on Long-Term Debt	32,858,355
Agricultural Commissioner	3,603,985	Total Interest on Short-Term Notes and Warrants	2,450,015
Building Inspector	14,339,948	Total Debt Service	60,967,442
Other	—	Total General County Expenditures Before Transfers	1,200,893,970
Total Protective Inspection	17,943,933	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	45,079,717
Local Agency Formation Commission (LAFCO)	90,647	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	6,534,178	Total General County Expenditures and Transfers Out	\$ 1,245,973,687
Coroner	2,233,722		
Emergency Services	6,646,993	Appropriations Limits	
Planning and Zoning	10,525,543	Appropriations Limit	Total Annual Appropriations Subject to the Limit
Pound	7,789,196		Total Annual Appropriations Under/(Over) Appropriations Limit
Other	98,534		
Total Other Protection	33,918,813		
Total Public Protection	345,123,510		
		\$ 5,896,187,344	\$ 273,325,175
			\$ 5,622,862,169

Table 6. Counties Annual Report — Fiscal Year 2005-06
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	\$ 3,442,377
Total Operating Expenses	<u>5,071,608</u>
Net Operating Income (Loss)	<u>(1,629,231)</u>
Total Non-Operating Revenue	435,720
Total Non-Operating Expenses	<u>229,564</u>
Income (Loss) Before Operating Transfers	<u>(1,423,075)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (1,423,075)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 356,963</u>

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

Other Enterprise Statement of Revenues and Expenses: Medical Insurance	
Total Operating Revenue	\$ 1,954,000
Total Operating Expense	<u>1,625,000</u>
Net Operating Income (Loss)	<u>329,000</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>329,000</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 329,000</u>
Current Year Capital Outlay	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: Sheriff Training Ctr	
Total Operating Revenue	\$ 1,033,000
Total Operating Expense	<u>1,320,000</u>
Net Operating Income (Loss)	<u>(287,000)</u>
Total Non-Operating Revenue	212,000
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(75,000)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (75,000)</u>
Current Year Capital Outlay	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2005-06

Comments

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

1. Informational Note: Revenues for Realignment from Vehicle License Fees of \$24,226,586, Realignment for Health Services of \$7,702,479, and Tobacco Settlement of \$10,622,919 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.
2. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, reflect a negative balance of (\$1,078,777) due to an accrual reversal. No actual current year revenues were received.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Del Norte

Taxes		Federal	
Property Taxes		Public Assistance Administration	5,127,318
County Wide Secured and Unsecured	\$ 2,646,914	Public Assistance Programs	5,435,673
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	2,704,596	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	—	Health Grants	—
Total Property Taxes	5,351,510	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	1,129,205	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs	543,777
Property Transfer	151,175	District Attorney Programs	—
Transient Lodging	269,774	Aging Programs	—
Timber Yield	92,886	Senior Citizens Programs	—
Aircraft	—	Road Projects	—
Construction Development Taxes	—	Law Enforcement	14,862
Utility Users Tax	—	Other	1,786,604
Other	—	Total Federal	12,908,234
Total Other Taxes	1,643,040	Other Aid	
Total Taxes	6,994,550	Other In-Lieu Taxes	6,300
Special Benefit Assessments		Other Governmental Agencies	219,776
Operations	—	Total Other Aid	226,076
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	115,520
Licenses, Permits and Franchises		Property Tax Administrative Fees	106,300
Animal Licenses	65,207	Auditing and Accounting Fees	40,631
Business Licenses	—	Communication Services	4,400
Construction Permits	402,458	Election Services	20,198
Road Privileges and Permits	9,501	Legal Services	563,016
Zoning Permits	40,317	Planning and Engineering Services	335,036
Franchises	434,297	Agricultural Services	14,895
Other	15,737	Civil Process Services	27,577
Total Licenses Permits and Franchises	967,517	Court Fees and Costs	158,472
Fines, Forfeitures and Penalties		Booking Fees	31,120
Vehicle Code Fines	—	Estate Fees	—
Other Court Fines	773,506	Human Services	29,009
Forfeitures and Penalties	6,093	Law Enforcement Services	172,458
Penalties and Cost on Delinquent Taxes	179,307	Recording Fees	169,615
Total Fines, Forfeitures and Penalties	958,906	Road and Street Services	79,295
Revenue from Use of Money and Property		Health Fees	79,614
Interest	433,617	Mental Health Services	301,415
Rents and Concessions	115,979	California Children Services	—
Royalties	—	Sanitation Services	—
Total Revenue from the Use of Money and Property	549,596	Institutional Care and Services	1,010,877
Aid from Other Governmental Agencies		Library Services	—
State		Park and Recreation Fees	72,773
Highway Users Tax	784,737	Other:	
Motor Vehicle In-Lieu Tax	493,702	Personnel Services	45,600
Realignment from the Vehicle License Fee Fund	1,682,232	Building Maintenance and Grounds	3,054
Public Assistance Administration	3,705,738	Administrative Services	102,211
Public Assistance Programs	5,288,281	Other	28,376
Realignment for Social Services	1,766,692	Total Charges for Current Services	3,511,462
Health:		Miscellaneous Revenue	
Aid for Mental Health	419,856	Other Sales	20,194
Realignment for Mental Health	803,665	Tobacco Settlement	272,889
Medically Indigent Adults	—	Welfare Repayments	22,447
Alcohol and Drug Abuse	139,614	Cancelled Warrants	14,225
Other Aid for Health	374,375	Other	850,500
Realignment for Health Services	481,165	Total Miscellaneous Revenue	1,180,255
Homeowners' Property Tax Relief	62,999	Other Financing Sources	
Open Space Tax Relief	—	Sale of Fixed Assets	502,409
SB90 Mandated Costs	51,266	Proceeds from the Sale of Bonds	—
Public Safety Fund	1,153,024	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	502,409
Supplemental Law Enforcement Services Fund (SLESF/COPS)	136,442	Total General County Revenues Before Transfers	51,996,764
Office of Criminal Justice and Planning Programs	541,064	Transfers In	
Library	—	Total Transfers In from Enterprises	—
District Attorney Programs	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement	500,000	Total General County Revenues and Transfers In	\$ 51,996,764
Other	5,812,907		
Total State	24,197,759		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Del Norte

General		Public Ways and Facilities	
Board of Supervisors	\$ 309,520	Total Roads	4,735,715
Clerk of the Board	35,736	Total Transportation Terminals	—
Administrative Officer	349,035	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	694,291	Total Public Ways and Facilities	4,735,715
Finance		Health	
Auditor-Controller	644,500	Total Public Health	2,121,757
Treasurer-Tax Collector	263,296	Total Medical Care	—
Assessor	559,877	Total Mental Health	3,649,129
Other	76,120	Total Drug and Alcohol Abuse Services	714,028
Total Finance	1,543,793	Total Health	6,484,914
Counsel		Sanitation	
County Counsel	310,469	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	310,469	Public Assistance	
Total Personnel	349,035	Welfare	
Total Elections	635,815	Administration	3,114,076
Total Communications	—	Aid Programs - Cash (Grants)	9,392,634
Total Property Management	949,774	Total Welfare	12,506,710
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	3,762,238
Courts	—	Other	511,698
Other	201,798	Total Social Services	4,273,936
Total Plant Acquisition	201,798	General Relief	
Total Promotion	41,942	Aid to Indigents	29,722
Total Other General	1,691,726	Indigent Burial	14,100
Total General	6,418,643	Total General Relief	43,822
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	96,749
Trial Court Maintenance of Effort (MOE)	124,085	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	153,659	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	1,620,557
County Clerk	—	Total Other Public Assistance	1,620,557
Grand Jury (Including Audit)	27,916	Total Public Assistance	18,541,774
District Attorney-Prosecution	849,239	Education	
District Attorney-Family Support	1,993,541	Total School Administration	—
Public Defender	746,192	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	23,220
Other	—	Total Other Education	24,994
Total Judicial	3,894,632	Total Education	48,214
Total Police Protection	3,007,230	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	287,995
Adult Detention	2,272,977	Total Cultural Services	11,645
Juvenile Detention	2,297,481	Total Veteran Memorial Building	—
Probation	957,164	Total Small Craft Harbors	—
Total Detention and Correction	5,527,622	Total Recreation and Cultural	299,640
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	440,000
Protective Inspection		Total Interest on Long-Term Debt	541,909
Agricultural Commissioner	267,698	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	300,443	Total Debt Service	981,909
Other	—	Total General County Expenditures Before Transfers	51,871,855
Total Protective Inspection	568,141	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	198,076	Total General County Expenditures and Transfers Out	\$ 51,871,855
Coroner	70,401		
Emergency Services	189,953	Appropriations Limits	
Planning and Zoning	278,373	Appropriations Limit	Total Annual Appropriations Subject to the Limit
Pound	189,771		Total Annual Appropriations Under/(Over) Appropriations Limit
Other	436,847		
Total Other Protection	1,363,421		
Total Public Protection	14,361,046		
		\$ 11,982,326	\$ 6,752,328
			\$ 5,229,998

Table 6. Counties Annual Report — Fiscal Year 2005-06
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	\$ 141,101
Total Operating Expenses	<u>723,279</u>
Net Operating Income (Loss)	<u>(582,178)</u>
Total Non-Operating Revenue	1,056,728
Total Non-Operating Expenses	<u>465,112</u>
Income (Loss) Before Operating Transfers	<u>9,438</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 9,438</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of El Dorado

Taxes			Federal	
Property Taxes			Public Assistance Administration	7,177,986
County Wide Secured and Unsecured	\$	48,060,056	Public Assistance Programs	11,544,245
Less Than County Wide Funds - Secured and Unsecured		4,183,766	Health Administration	724,817
Property Tax In-Lieu of Vehicle License Fees		14,849,509	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	425,413
Prior Year Secured and Unsecured		2,861,447	Health Grants	2,478,414
Total Property Taxes		69,954,778	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	65,186
Sales and Use Taxes		9,836,126	Office of Criminal Justice and Planning Programs	314,601
Transportation Tax (Non-Transit)		329,632	DEA Programs/Drug and Alcohol Programs	280,460
Property Transfer		3,021,393	District Attorney Programs	3,378,874
Transient Lodging		1,443,600	Aging Programs	908,037
Timber Yield		165,050	Senior Citizens Programs	—
Aircraft		—	Road Projects	391,966
Construction Development Taxes		20,217,155	Law Enforcement	459,863
Utility Users Tax		—	Other	5,027,231
Other		122	Total Federal	33,177,093
Total Other Taxes		35,013,078	Other Aid	
Total Taxes		104,967,856	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	649,232
Operations		—	Total Other Aid	649,232
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,789,159
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,347,177
Animal Licenses		238,309	Auditing and Accounting Fees	479,993
Business Licenses		310,593	Communication Services	24,058
Construction Permits		5,038,329	Election Services	121,839
Road Privileges and Permits		164,872	Legal Services	129,220
Zoning Permits		277,129	Planning and Engineering Services	2,944,305
Franchises		1,670,343	Agricultural Services	4,487
Other		1,298,253	Civil Process Services	73,511
Total Licenses Permits and Franchises		8,997,828	Court Fees and Costs	2,982,435
Fines, Forfeitures and Penalties			Booking Fees	152,295
Vehicle Code Fines		395,630	Estate Fees	224,622
Other Court Fines		1,142,341	Human Services	153,341
Forfeitures and Penalties		106,876	Law Enforcement Services	456,032
Penalties and Cost on Delinquent Taxes		2,512,588	Recording Fees	2,483,565
Total Fines, Forfeitures and Penalties		4,157,435	Road and Street Services	349,450
Revenue from Use of Money and Property			Health Fees	165,307
Interest		7,094,110	Mental Health Services	888,272
Rents and Concessions		84,900	California Children Services	—
Royalties		—	Sanitation Services	165,526
Total Revenue from the Use of Money and Property		7,179,010	Institutional Care and Services	528,087
Aid from Other Governmental Agencies			Library Services	225,455
State			Park and Recreation Fees	32,709
Highway Users Tax		6,179,483	Other:	
Motor Vehicle In-Lieu Tax		3,558,657	Personnel Services	—
Realignment from the Vehicle License Fee Fund		7,538,145	Building Maintenance and Grounds	—
Public Assistance Administration		6,370,196	Administrative Services	—
Public Assistance Programs		5,947,614	Other	6,345,387
Realignment for Social Services		4,653,651	Total Charges for Current Services	22,066,232
Health:			Miscellaneous Revenue	
Aid for Mental Health		4,655,161	Other Sales	550,143
Realignment for Mental Health		2,669,334	Tobacco Settlement	1,550,595
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		27,938	Cancelled Warrants	—
Other Aid for Health		2,802,646	Other	1,423,678
Realignment for Health Services		2,058,400	Total Miscellaneous Revenue	3,524,416
Homeowners' Property Tax Relief		665,576	Other Financing Sources	
Open Space Tax Relief		41,732	Sale of Fixed Assets	19,017
SB90 Mandated Costs		930,430	Proceeds from the Sale of Bonds	—
Public Safety Fund		9,750,900	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	19,017
Supplemental Law Enforcement Services Fund (SLESF/COPS)		883,343	Total General County Revenues Before Transfers	256,951,316
Office of Criminal Justice and Planning Programs		42,465	Transfers In	
Library		90,367	Total Transfers In from Enterprises	—
District Attorney Programs		1,524,728	Operating Transfers Between Funds Other Than Governmental and Enterprise	804,285
Law Enforcement		382,767	Total General County Revenues and Transfers In	\$ 257,755,601
Other		11,439,664		
Total State		72,213,197		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of El Dorado

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,220,655	Total Roads	42,014,139
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,552,087	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,772,742	Total Public Ways and Facilities	42,014,139
Finance		Health	
Auditor-Controller	2,576,297	Total Public Health	17,064,073
Treasurer-Tax Collector	2,376,736	Total Medical Care	—
Assessor	3,944,306	Total Mental Health	10,711,577
Other	475,443	Total Drug and Alcohol Abuse Services	2,670,054
Total Finance	9,372,782	Total Health	30,445,704
Counsel		Sanitation	
County Counsel	2,969,638	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,969,638	Public Assistance	
Total Personnel	1,095,010	Welfare	
Total Elections	1,338,294	Administration	10,180,911
Total Communications	3,187,357	Aid Programs - Cash (Grants)	13,374,647
Total Property Management	3,727,538	Total Welfare	23,555,558
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	7,296,503
Courts	47,133	Other	3,850,035
Other	5,212,556	Total Social Services	11,146,538
Total Plant Acquisition	5,259,689	General Relief	
Total Promotion	382,054	Aid to Indigents	113,267
Total Other General	7,550,225	Indigent Burial	—
Total General	37,655,329	Total General Relief	113,267
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	327,265
Trial Court Maintenance of Effort (MOE)	771,261	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	260,150	Workforce Investment Act (WIA)	—
Other Trial Court	4,615,592	Other	2,780,308
County Clerk	—	Total Other Public Assistance	2,780,308
Grand Jury (Including Audit)	159,095	Total Public Assistance	37,922,936
District Attorney-Prosecution	5,971,441	Education	
District Attorney-Family Support	4,691,197	Total School Administration	—
Public Defender	2,323,624	Total Library Services	2,578,922
Court Appointed Counsel	—	Total Agricultural Education	270,849
Other	—	Total Other Education	—
Total Judicial	18,792,360	Total Education	2,849,771
Total Police Protection	26,915,121	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	758,072
Adult Detention	12,159,237	Total Cultural Services	116,620
Juvenile Detention	4,519,164	Total Veteran Memorial Building	—
Probation	5,432,007	Total Small Craft Harbors	—
Total Detention and Correction	22,110,408	Total Recreation and Cultural	874,692
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	8,987,926	Total Retirement of Long-Term Debt	1,780,579
Protective Inspection		Total Interest on Long-Term Debt	520,555
Agricultural Commissioner	1,290,876	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	6,737,764	Total Debt Service	2,301,134
Other	—	Total General County Expenditures Before Transfers	249,618,512
Total Protective Inspection	8,028,640	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	87,215
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	864,238
Recorder	1,294,059	Total General County Expenditures and Transfers Out	\$ 250,569,965
Coroner	663,339		
Emergency Services	706,953		
Planning and Zoning	3,188,079		
Pound	1,531,181		
Other	3,336,741		
Total Other Protection	10,720,352		
Total Public Protection	95,554,807		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 132,790,382	\$ 102,023,073	\$ 30,767,309

Table 6. Counties Annual Report — Fiscal Year 2005-06
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		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Airport Improvements	1985	—	—	\$ 221,694	\$ —	\$ 18,926	\$ 36,398
Total State Construction Loans				221,694	—	18,926	36,398
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	12,901,546
Equipment 2005	—	—	—	—	—	—	810,869
General Fund Loan	—	—	—	—	—	—	59,216
Postclosure Landfill Liability	—	—	—	—	—	—	8,489,419
Total Other Long-Term Debt Schedule				—	—	—	22,261,050
County Total Bonds and Other Long-Term Debt				\$ 221,694	\$ —	\$ 18,926	\$ 22,297,448

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 11,109,621
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* 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	\$ 54,278
Local Cash Grants	268,662
State Cash Grants	60,970
Federal Cash Grants	—
Other Revenues	9,141
Total Revenues	393,051
Purchased Transportation	382,219
Other Expenses	51,017
Total Expenses	433,236
Net Transit Income (Loss)	(40,185)
Gain or Loss on Disposal of Fixed Assets	1,063
Total Operator Net Income (Loss)	\$ (39,122)
Capital Additions to Equity	
Total Local Capital Grants	\$ 8
Total State Capital Grants	—
Total Federal Capital Grants	831
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 839

Table 6. Counties Annual Report — Fiscal Year 2005-06
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	\$ 697,412
Total Operating Expenses	903,253
Net Operating Income (Loss)	(205,841)
Total Non-Operating Revenue	1,298,176
Total Non-Operating Expenses	12,785
Income (Loss) Before Operating Transfers	1,079,550
Transfers In from the County	87,215
Transfers Out to the County	—
Net Transfers In (Out)	87,215
Net Income (Loss)	\$ 1,166,765
Current Year Capital Outlay (Enterprise Activity)	\$ 1,415,502

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 \$3,405,749 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Fresno

Taxes			Federal	
Property Taxes			Public Assistance Administration	124,556,770
County Wide Secured and Unsecured	\$	63,672,803	Public Assistance Programs	124,653,290
Less Than County Wide Funds - Secured and Unsecured		7,908,667	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		77,125,278	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	6,819,123
Prior Year Secured and Unsecured		11,070	Health Grants	883,971
Total Property Taxes		148,717,818	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		18,960,890	Office of Criminal Justice and Planning Programs	47,536
Transportation Tax (Non-Transit)		8,297,663	DEA Programs/Drug and Alcohol Programs	943,698
Property Transfer		5,518,972	District Attorney Programs	—
Transient Lodging		—	Aging Programs	—
Timber Yield		33,333	Senior Citizens Programs	—
Aircraft		761,255	Road Projects	6,836
Construction Development Taxes		640,735	Law Enforcement	916,757
Utility Users Tax		—	Other	11,288,802
Other		14,162,170	Total Federal	270,116,783
Total Other Taxes		48,375,018	Other Aid	
Total Taxes		197,092,836	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	4,070,487
Operations		—	Total Other Aid	4,070,487
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	383,405
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,190,896
Animal Licenses		35,836	Auditing and Accounting Fees	5,505,665
Business Licenses		410,708	Communication Services	—
Construction Permits		3,268,543	Election Services	751,501
Road Privileges and Permits		204,344	Legal Services	413,936
Zoning Permits		720,577	Planning and Engineering Services	7,107,242
Franchises		4,127,200	Agricultural Services	1,628,114
Other		192,518	Civil Process Services	710,828
Total Licenses Permits and Franchises		8,959,726	Court Fees and Costs	8,317,035
Fines, Forfeitures and Penalties			Booking Fees	68,732
Vehicle Code Fines		3,534,218	Estate Fees	331,059
Other Court Fines		6,509,847	Human Services	—
Forfeitures and Penalties		319,163	Law Enforcement Services	13,108,824
Penalties and Cost on Delinquent Taxes		4,516,995	Recording Fees	5,862,717
Total Fines, Forfeitures and Penalties		14,880,223	Road and Street Services	3,779,781
Revenue from Use of Money and Property			Health Fees	15,052,281
Interest		9,670,072	Mental Health Services	2,891,678
Rents and Concessions		2,914,702	California Children Services	4,723,020
Royalties		—	Sanitation Services	150
Total Revenue from the Use of Money and Property		12,584,774	Institutional Care and Services	18,904,633
Aid from Other Governmental Agencies			Library Services	2,298,582
State			Park and Recreation Fees	264,111
Highway Users Tax		14,015,770	Other:	
Motor Vehicle In-Lieu Tax		17,940,911	Personnel Services	1,480,853
Realignment from the Vehicle License Fee Fund		45,138,399	Building Maintenance and Grounds	1,969,740
Public Assistance Administration		107,226,992	Administrative Services	629,606
Public Assistance Programs		97,650,048	Other	3,018,545
Realignment for Social Services		48,538,338	Total Charges for Current Services	101,392,934
Health:			Miscellaneous Revenue	
Aid for Mental Health		18,112,359	Other Sales	294,282
Realignment for Mental Health		21,648,739	Tobacco Settlement	1,896,326
Medically Indigent Adults		—	Welfare Repayments	3,283,384
Alcohol and Drug Abuse		5,646,128	Cancelled Warrants	1,888
Other Aid for Health		3,863,831	Other	3,105,272
Realignment for Health Services		9,677,956	Total Miscellaneous Revenue	8,581,152
Homeowners' Property Tax Relief		1,247,381	Other Financing Sources	
Open Space Tax Relief		5,611,941	Sale of Fixed Assets	227
SB90 Mandated Costs		—	Proceeds from the Sale of Bonds	28,133,848
Public Safety Fund		59,957,276	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	28,134,075
Supplemental Law Enforcement Services Fund (SLESF/COPS)		251,116	Total General County Revenues Before Transfers	1,146,467,903
Office of Criminal Justice and Planning Programs		2,760,290	Transfers In	
Library		8,953,006	Total Transfers In from Enterprises	—
District Attorney Programs		9,238,473	Operating Transfers Between Funds Other Than Governmental and Enterprise	2,788,527
Law Enforcement		1,825,435	Total General County Revenues and Transfers In	\$ 1,149,256,430
Other		21,350,524		
Total State		500,654,913		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Fresno

General		Public Ways and Facilities	
Board of Supervisors	\$ 959,885	Total Roads	38,659,545
Clerk of the Board	588,316	Total Transportation Terminals	—
Administrative Officer	1,371,095	Total Transportation Systems	2,328,275
Other	2,375,693	Total Parking Facilities	—
Total Legislative and Administrative	5,294,989	Total Public Ways and Facilities	40,987,820
Finance		Health	
Auditor-Controller	6,545,215	Total Public Health	79,897,732
Treasurer-Tax Collector	1,614,113	Total Medical Care	37,519,962
Assessor	10,607,481	Total Mental Health	58,990,322
Other	584,076	Total Drug and Alcohol Abuse Services	17,970,186
Total Finance	19,350,885	Total Health	194,378,202
Counsel		Sanitation	
County Counsel	2,450,196	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,450,196	Public Assistance	
Total Personnel	1,884,884	Welfare	
Total Elections	7,816,083	Administration	153,245,939
Total Communications	—	Aid Programs - Cash (Grants)	220,091,887
Total Property Management	19,102,197	Total Welfare	373,337,826
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	77,627,733
Courts	—	Other	—
Other	11,918,464	Total Social Services	77,627,733
Total Plant Acquisition	11,918,464	General Relief	
Total Promotion	383,718	Aid to Indigents	4,553,849
Total Other General	4,105,225	Indigent Burial	—
Total General	72,306,641	Total General Relief	4,553,849
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	141,183
Trial Court Maintenance of Effort (MOE)	14,838,678	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,730,391	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	8,119,661
County Clerk	—	Total Other Public Assistance	8,119,661
Grand Jury (Including Audit)	28,851	Total Public Assistance	463,780,252
District Attorney-Prosecution	22,328,101	Education	
District Attorney-Family Support	20,881,371	Total School Administration	—
Public Defender	10,694,150	Total Library Services	23,130,527
Court Appointed Counsel	3,674,954	Total Agricultural Education	524,816
Other	686,325	Total Other Education	—
Total Judicial	75,862,821	Total Education	23,655,343
Total Police Protection	72,531,821	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	3,025,932
Adult Detention	44,530,458	Total Cultural Services	—
Juvenile Detention	25,702,467	Total Veteran Memorial Building	—
Probation	22,584,982	Total Small Craft Harbors	—
Total Detention and Correction	92,817,907	Total Recreation and Cultural	3,025,932
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	4,755,000
Protective Inspection		Total Interest on Long-Term Debt	20,594,227
Agricultural Commissioner	7,907,706	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	25,349,227
Other	718,053	Total General County Expenditures Before Transfers	1,098,013,588
Total Protective Inspection	8,625,759	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	510,556	Operating Transfers Between Funds Other Than Governmental and Enterprise	3,590,000
Recorder	2,129,073	Total General County Expenditures and Transfers Out	\$ 1,101,603,588
Coroner	2,080,924		
Emergency Services	—		
Planning and Zoning	18,854,729		
Pound	—		
Other	1,116,581		
Total Other Protection	24,691,863		
Total Public Protection	274,530,171		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 331,486,971	\$ 181,796,382	\$ 149,690,589

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Fresno

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
POB - Reduce Pension Liab.	1998	1998	2018	\$ 184,910,000	\$ 184,910,000	\$ 158,010,000	\$ 26,900,000
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	1,000,000	401,897,749
POB - Reduce Pension Liability	2006	2029	2046	390,151,314	390,151,314	—	390,151,314
Total Pension Obligation Bonds				1,095,014,063	1,095,014,063	159,010,000	936,004,063
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	36,322,860
Disposal Site Comp Absences	—	—	—	—	—	—	50,880
Postclosure Landfill Liability	—	—	—	—	—	—	16,595,937
Total Other Long-Term Debt Schedule				—	—	—	52,969,677
County Total Bonds and Other Long-Term Debt				\$ 1,095,014,063	\$ 1,095,014,063	\$ 159,010,000	\$ 988,973,740

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 55,290,865
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* 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 2005-06
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		Yes
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$ 14,779,999	
Total Operating Expenses	15,852,064	
Net Operating Income (Loss)	(1,072,065)	
Total Non-Operating Revenues	3,342,618	
Total Non-Operating Expenses	30,809,404	
Income (Loss) Before Operating Transfers	(28,538,851)	
Transfers In from the County	—	
Transfers Out to the County	—	
Net Transfers In (Out)	—	
Net Income (Loss)	\$ (28,538,851)	
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: In November 1998, county voters approved a 1/8 of one percent local sales tax, referred to as Measure B. This revenue provides funds for improvement of library services throughout Fresno County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure B revenue in the amount of \$14.1 million in the 2005-06 fiscal year.
Reference: Table 6, Statement of County Revenues.
2. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include \$17,259,987 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Glenn

Taxes		Federal	
Property Taxes		Public Assistance Administration	4,299,445
County Wide Secured and Unsecured	\$ 4,050,646	Public Assistance Programs	8,934,818
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	2,626,514	Workforce Investment Act (WIA)	627,964
Voter Approved Indebtedness	—	Community Development Block Grant	1,027,330
Prior Year Secured and Unsecured	191,390	Health Grants	794,861
Total Property Taxes	6,868,550	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	1,098,831	Office of Criminal Justice and Planning Programs	259,547
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs	603,873
Property Transfer	196,565	District Attorney Programs	723,609
Transient Lodging	3,659	Aging Programs	—
Timber Yield	3,839	Senior Citizens Programs	—
Aircraft	13,207	Road Projects	192,439
Construction Development Taxes	—	Law Enforcement	347,150
Utility Users Tax	—	Other	524,031
Other	253	Total Federal	18,335,067
Total Other Taxes	1,316,354	Other Aid	
Total Taxes	8,184,904	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	70,809
Operations	—	Total Other Aid	70,809
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	74,113
Licenses, Permits and Franchises		Property Tax Administrative Fees	135,014
Animal Licenses	66,095	Auditing and Accounting Fees	37,439
Business Licenses	—	Communication Services	1,535
Construction Permits	449,482	Election Services	11,365
Road Privileges and Permits	27,226	Legal Services	52,312
Zoning Permits	103,169	Planning and Engineering Services	223,866
Franchises	535,811	Agricultural Services	119,461
Other	8,729	Civil Process Services	24,866
Total Licenses Permits and Franchises	1,190,512	Court Fees and Costs	227,770
Fines, Forfeitures and Penalties		Booking Fees	49,741
Vehicle Code Fines	877,002	Estate Fees	90,788
Other Court Fines	619,914	Human Services	73,653
Forfeitures and Penalties	101,665	Law Enforcement Services	185,854
Penalties and Cost on Delinquent Taxes	310,311	Recording Fees	175,336
Total Fines, Forfeitures and Penalties	1,908,892	Road and Street Services	—
Revenue from Use of Money and Property		Health Fees	516,222
Interest	569,712	Mental Health Services	586,586
Rents and Concessions	82,953	California Children Services	270
Royalties	15,432	Sanitation Services	—
Total Revenue from the Use of Money and Property	668,097	Institutional Care and Services	287,461
Aid from Other Governmental Agencies		Library Services	—
State		Park and Recreation Fees	13,480
Highway Users Tax	1,573,315	Other:	
Motor Vehicle In-Lieu Tax	29,190	Personnel Services	699,663
Realignment from the Vehicle License Fee Fund	1,904,716	Building Maintenance and Grounds	—
Public Assistance Administration	4,272,056	Administrative Services	—
Public Assistance Programs	2,396,674	Other	278,226
Realignment for Social Services	1,776,312	Total Charges for Current Services	3,865,021
Health:		Miscellaneous Revenue	
Aid for Mental Health	571,888	Other Sales	13,546
Realignment for Mental Health	771,035	Tobacco Settlement	262,432
Medically Indigent Adults	1,720,809	Welfare Repayments	20,897
Alcohol and Drug Abuse	616,781	Cancelled Warrants	458
Other Aid for Health	1,455,008	Other	74,450
Realignment for Health Services	459,420	Total Miscellaneous Revenue	371,783
Homeowners' Property Tax Relief	70,125	Other Financing Sources	
Open Space Tax Relief	1,047,008	Sale of Fixed Assets	—
SB90 Mandated Costs	74,695	Proceeds from the Sale of Bonds	—
Public Safety Fund	1,610,761	Other Long-Term Debt Proceeds	2,750,000
Other:		Total Other Financing Sources	2,750,000
Supplemental Law Enforcement Services Fund (SLESF/COPS)	115,780	Total General County Revenues Before Transfers	61,318,603
Office of Criminal Justice and Planning Programs	—	Transfers In	
Library	—	Total Transfers In from Enterprises	63,065
District Attorney Programs	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	507,633
Law Enforcement	725,210	Total General County Revenues and Transfers In	\$ 61,889,301
Other	2,782,735		
Total State	23,973,518		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Glenn

General		Public Ways and Facilities	
Board of Supervisors	\$ 295,197	Total Roads	3,248,816
Clerk of the Board	271,200	Total Transportation Terminals	—
Administrative Officer	98,797	Total Transportation Systems	—
Other	6,190	Total Parking Facilities	—
Total Legislative and Administrative	671,384	Total Public Ways and Facilities	3,248,816
Finance		Health	
Auditor-Controller	341,089	Total Public Health	3,901,724
Treasurer-Tax Collector	160,513	Total Medical Care	394,197
Assessor	859,444	Total Mental Health	5,673,499
Other	279,535	Total Drug and Alcohol Abuse Services	1,336,457
Total Finance	1,640,581	Total Health	11,305,877
Counsel		Sanitation	
County Counsel	160,559	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	160,559	Public Assistance	
Total Personnel	100,460	Welfare	
Total Elections	619,878	Administration	8,314,179
Total Communications	—	Aid Programs - Cash (Grants)	5,352,711
Total Property Management	575,217	Total Welfare	13,666,890
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	6,523,435
Courts	23,408	Other	—
Other	473,158	Total Social Services	6,523,435
Total Plant Acquisition	496,566	General Relief	
Total Promotion	7,501	Aid to Indigents	115,417
Total Other General	461,186	Indigent Burial	6,552
Total General	4,733,332	Total General Relief	121,969
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	33,894
Trial Court Maintenance of Effort (MOE)	293,128	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	373,410	Workforce Investment Act (WIA)	627,965
Other Trial Court	345,367	Other	890,665
County Clerk	—	Total Other Public Assistance	1,518,630
Grand Jury (Including Audit)	51,106	Total Public Assistance	21,864,818
District Attorney-Prosecution	873,557	Education	
District Attorney-Family Support	720,077	Total School Administration	—
Public Defender	304,418	Total Library Services	127,567
Court Appointed Counsel	—	Total Agricultural Education	212,184
Other	765	Total Other Education	—
Total Judicial	2,961,828	Total Education	339,751
Total Police Protection	4,540,145	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	2,726,207	Total Cultural Services	—
Juvenile Detention	1,097,895	Total Veteran Memorial Building	—
Probation	1,081,270	Total Small Craft Harbors	—
Total Detention and Correction	4,905,372	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	67,129	Total Retirement of Long-Term Debt	2,896,473
Protective Inspection		Total Interest on Long-Term Debt	164,243
Agricultural Commissioner	1,414,347	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	497,444	Total Debt Service	3,060,716
Other	—	Total General County Expenditures Before Transfers	60,929,722
Total Protective Inspection	1,911,791	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	16,008
Recorder	368,949	Total General County Expenditures and Transfers Out	\$ 60,945,730
Coroner	64,181		
Emergency Services	23,542	Appropriations Limits	
Planning and Zoning	1,014,048	Appropriations Limit	
Pound	327,675	Total Annual Appropriations Subject to the Limit	
Other	191,752	Total Annual Appropriations Under/(Over) Appropriations Limit	
Total Other Protection	1,990,147	\$ 28,758,008	\$ 11,198,597
Total Public Protection	16,376,412		\$ 17,559,411

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Glenn

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Willows Airport Fuel Facility	1998	—	—	\$ 125,000	\$ —	\$ 24,222	\$ 85,778
Orland Airport Fuel Facility	2000	—	—	120,000	—	23,467	91,733
Total State Construction Loans				245,000	—	47,689	177,511
Other Long-Term Debt Schedule							
Advance From Other Funds	—	—	—	—	—	—	47,797
Asphalt Trucks (2)	—	—	—	—	—	—	—
Caterpillar D&R #958.9	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	1,536,471
Compensated Absences - Ent.	—	—	—	—	—	—	9,882
Equip Lease-Purchase Asphalt Roller	—	—	—	—	—	—	—
Jail Facility Refinance	—	—	—	—	—	—	628,000
Landfill Closure	—	—	—	—	—	—	3,597,195
Office of Education Admin Facility	—	—	—	—	—	—	—
PPWA Software	—	—	—	—	—	—	72,907
Wheel Loader Contract #958.8	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	5,892,252
County Total Bonds and Other Long-Term Debt				\$ 245,000	\$ —	\$ 47,689	\$ 6,069,763

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 6,158,903
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* 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	1,781
Total Non-Operating Expenses	—
Net Non-Operating Income	1,781
Net Income Before Extraordinary Items	1,781
Extraordinary Items	—
Income (Loss) Before Operating Transfers	1,781
Transfers In from the County	—
Transfers Out to the County	15,565
Net Transfers In (Out)	(15,565)
Net Income (Loss)	\$ (13,784)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 102,418
Local Cash Grants	638,400
State Cash Grants	11,504
Federal Cash Grants	124,506
Other Revenues	65,545
Total Revenues	942,373
Purchased Transportation	257,250
Other Expenses	596,757
Total Expenses	854,007
Net Transit Income (Loss)	88,366
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 88,366
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 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Glenn

Airport Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 378,170
Total Operating Expenses	443,639
Net Operating Income (Loss)	(65,469)
Total Non-Operating Revenue	155,219
Total Non-Operating Expenses	156,710
Income (Loss) Before Operating Transfers	(66,960)
Transfers In from the County	—
Transfers Out to the County	45,000
Net Transfers In (Out)	(45,000)
Net Income (Loss)	\$ (111,960)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 1,443,846
Total Operating Expenses	1,552,929
Net Operating Income (Loss)	(109,083)
Total Non-Operating Revenues	111,973
Total Non-Operating Expenses	46,442
Income (Loss) Before Operating Transfers	(43,552)
Transfers In from the County	—
Transfers Out to the County	2,500
Net Transfers In (Out)	(2,500)
Net Income (Loss)	\$ (46,052)
Current Year Capital Outlay (Enterprise Activity)	\$ 16,484

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 2005-06
Statement of County Revenues
County of Humboldt

Taxes			Federal	
Property Taxes			Public Assistance Administration	17,468,032
County Wide Secured and Unsecured	\$	13,015,029	Public Assistance Programs	10,908,624
Less Than County Wide Funds - Secured and Unsecured		3,600,971	Health Administration	686,551
Property Tax In-Lieu of Vehicle License Fees		12,473,578	Workforce Investment Act (WIA)	2,478,385
Voter Approved Indebtedness		—	Community Development Block Grant	2,857,974
Prior Year Secured and Unsecured		69,901	Health Grants	7,857,862
Total Property Taxes		29,159,479	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,405,633	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		743,809	DEA Programs/Drug and Alcohol Programs	1,512,622
Property Transfer		931,729	District Attorney Programs	—
Transient Lodging		955,450	Aging Programs	—
Timber Yield		1,681,206	Senior Citizens Programs	—
Aircraft		73,990	Road Projects	1,145,746
Construction Development Taxes		—	Law Enforcement	566,068
Utility Users Tax		—	Other	2,742,397
Other		—	Total Federal	48,224,261
Total Other Taxes		7,791,817	Other Aid	
Total Taxes		36,951,296	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	—
Operations		—	Total Other Aid	—
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	448,516
Licenses, Permits and Franchises			Property Tax Administrative Fees	305,054
Animal Licenses		203,039	Auditing and Accounting Fees	15,265
Business Licenses		398,158	Communication Services	—
Construction Permits		996,989	Election Services	26,160
Road Privileges and Permits		52,913	Legal Services	177,194
Zoning Permits		—	Planning and Engineering Services	1,129,645
Franchises		1,153,923	Agricultural Services	64,296
Other		82,873	Civil Process Services	79,504
Total Licenses Permits and Franchises		2,887,895	Court Fees and Costs	2,167,929
Fines, Forfeitures and Penalties			Booking Fees	456,722
Vehicle Code Fines		1,392,612	Estate Fees	394,884
Other Court Fines		31,692	Human Services	321,797
Forfeitures and Penalties		584,164	Law Enforcement Services	134,786
Penalties and Cost on Delinquent Taxes		576,441	Recording Fees	587,393
Total Fines, Forfeitures and Penalties		2,584,909	Road and Street Services	1,217,902
Revenue from Use of Money and Property			Health Fees	1,976,470
Interest		922,500	Mental Health Services	1,589,055
Rents and Concessions		—	California Children Services	—
Royalties		29,391	Sanitation Services	166,740
Total Revenue from the Use of Money and Property		951,891	Institutional Care and Services	555,613
Aid from Other Governmental Agencies			Library Services	68,723
State			Park and Recreation Fees	260,742
Highway Users Tax		3,476,078	Other:	
Motor Vehicle In-Lieu Tax		41,406	Personnel Services	—
Realignment from the Vehicle License Fee Fund		12,934,401	Building Maintenance and Grounds	—
Public Assistance Administration		14,482,050	Administrative Services	341,819
Public Assistance Programs		10,400,467	Other	338,951
Realignment for Social Services		8,631,933	Total Charges for Current Services	12,825,160
Health:			Miscellaneous Revenue	
Aid for Mental Health		5,278,418	Other Sales	117,698
Realignment for Mental Health		4,235,643	Tobacco Settlement	1,255,147
Medically Indigent Adults		345,140	Welfare Repayments	922,909
Alcohol and Drug Abuse		940,953	Cancelled Warrants	39,795
Other Aid for Health		2,411,410	Other	2,114,465
Realignment for Health Services		3,255,113	Total Miscellaneous Revenue	4,450,014
Homeowners' Property Tax Relief		381,394	Other Financing Sources	
Open Space Tax Relief		207,074	Sale of Fixed Assets	—
SB90 Mandated Costs		924,639	Proceeds from the Sale of Bonds	—
Public Safety Fund		8,275,190	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		179,730	Total General County Revenues Before Transfers	201,947,083
Office of Criminal Justice and Planning Programs		505,449	Transfers In	
Library		129,896	Total Transfers In from Enterprises	—
District Attorney Programs		5,391,091	Operating Transfers Between Funds Other Than Governmental and Enterprise	845,333
Law Enforcement		2,328,956	Total General County Revenues and Transfers In	\$ 202,792,416
Other		8,315,226		
Total State		93,071,657		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Humboldt

General		Public Ways and Facilities	
Board of Supervisors	\$ 698,749	Total Roads	17,601,100
Clerk of the Board	84,429	Total Transportation Terminals	—
Administrative Officer	556,358	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,339,536	Total Public Ways and Facilities	17,601,100
Finance		Health	
Auditor-Controller	909,123	Total Public Health	22,508,729
Treasurer-Tax Collector	694,804	Total Medical Care	2,188,898
Assessor	1,992,350	Total Mental Health	24,959,538
Other	609,346	Total Drug and Alcohol Abuse Services	2,508,299
Total Finance	4,205,623	Total Health	52,165,464
Counsel		Sanitation	
County Counsel	1,772,345	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,772,345	Public Assistance	
Total Personnel	471,488	Welfare	
Total Elections	865,337	Administration	36,559,075
Total Communications	117,374	Aid Programs - Cash (Grants)	12,368,940
Total Property Management	3,034,336	Total Welfare	48,928,015
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	7,739,671
Courts	—	Other	—
Other	1,571,063	Total Social Services	7,739,671
Total Plant Acquisition	1,571,063	General Relief	
Total Promotion	197,960	Aid to Indigents	1,560,300
Total Other General	256,397	Indigent Burial	—
Total General	13,831,459	Total General Relief	1,560,300
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	105,151
Trial Court Maintenance of Effort (MOE)	950,811	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	88,735	Workforce Investment Act (WIA)	2,336,564
Other Trial Court	90,937	Other	—
County Clerk	—	Total Other Public Assistance	2,336,564
Grand Jury (Including Audit)	35,515	Total Public Assistance	60,669,701
District Attorney-Prosecution	3,485,277	Education	
District Attorney-Family Support	4,824,689	Total School Administration	—
Public Defender	2,689,787	Total Library Services	2,300,715
Court Appointed Counsel	473,120	Total Agricultural Education	126,298
Other	—	Total Other Education	—
Total Judicial	12,638,871	Total Education	2,427,013
Total Police Protection	10,458,033	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	577,528
Adult Detention	8,787,110	Total Cultural Services	—
Juvenile Detention	2,455,870	Total Veteran Memorial Building	32,979
Probation	5,334,057	Total Small Craft Harbors	—
Total Detention and Correction	16,577,037	Total Recreation and Cultural	610,507
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	87,161	Total Retirement of Long-Term Debt	985,230
Protective Inspection		Total Interest on Long-Term Debt	945,533
Agricultural Commissioner	541,886	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,129,627	Total Debt Service	1,930,763
Other	—	Total General County Expenditures Before Transfers	200,841,095
Total Protective Inspection	1,671,513	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	29,689	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	773,193	Total General County Expenditures and Transfers Out	\$ 200,841,095
Coroner	505,068		
Emergency Services	155,054	Appropriations Limits	
Planning and Zoning	7,051,465	Appropriations Limit	
Pound	955,734	Total Annual Appropriations Subject to the Limit	
Other	702,270	Total Annual Appropriations Under/(Over) Appropriations Limit	
Total Other Protection	10,172,473		
Total Public Protection	51,605,088	\$ 64,461,181	\$ 35,329,954
			\$ 29,131,227

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Humboldt

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Airport Improvements	—	—	—	—	—	—	\$ 17,130
Biological Laboratory	—	—	—	—	—	—	352,606
Compensated Absences	—	—	—	—	—	—	16,083,042
Enterprise Compensated Absences	—	—	—	—	—	—	111,347
Imaging Equip Lease	—	—	—	—	—	—	97,716
ISF Loan	—	—	—	—	—	—	1,710,550
Total Other Long-Term Debt Schedule				—	—	—	18,372,391
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 18,372,391

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 32,674,593
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* 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 2005-06
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	\$ 2,207,729
Total Operating Expenses	<u>2,348,351</u>
Net Operating Income (Loss)	<u>(140,622)</u>
Total Non-Operating Revenue	148,548
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>7,926</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 7,926</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 383,297
Total Operating Expenses	<u>315,690</u>
Net Operating Income (Loss)	<u>67,607</u>
Total Non-Operating Revenues	<u>—</u>
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>67,607</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 67,607</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	<u>—</u>
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Imperial

Taxes			Federal	
Property Taxes			Public Assistance Administration	18,692,808
County Wide Secured and Unsecured	\$	10,168,430	Public Assistance Programs	10,863,309
Less Than County Wide Funds - Secured and Unsecured		3,294,866	Health Administration	4,129
Property Tax In-Lieu of Vehicle License Fees		14,023,272	Workforce Investment Act (WIA)	5,800,898
Voter Approved Indebtedness		—	Community Development Block Grant	474,436
Prior Year Secured and Unsecured		461,685	Health Grants	229,407
Total Property Taxes		27,948,253	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,138,972	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		459,917	DEA Programs/Drug and Alcohol Programs	564,701
Property Transfer		1,336,025	District Attorney Programs	—
Transient Lodging		34,652	Aging Programs	729,914
Timber Yield		—	Senior Citizens Programs	—
Aircraft		23,940	Road Projects	—
Construction Development Taxes		—	Law Enforcement	467,600
Utility Users Tax		—	Other	8,893,214
Other		—	Total Federal	46,720,416
Total Other Taxes		3,993,506	Other Aid	
Total Taxes		31,941,759	Other In-Lieu Taxes	189,110
Special Benefit Assessments			Other Governmental Agencies	297,571
Operations		—	Total Other Aid	486,681
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	674,203
Licenses, Permits and Franchises			Property Tax Administrative Fees	563,646
Animal Licenses		10,360	Auditing and Accounting Fees	117,036
Business Licenses		59,212	Communication Services	—
Construction Permits		1,146,583	Election Services	68,920
Road Privileges and Permits		640,385	Legal Services	6,601
Zoning Permits		296,145	Planning and Engineering Services	58,552
Franchises		480,440	Agricultural Services	825,994
Other		1,014,356	Civil Process Services	78,035
Total Licenses Permits and Franchises		3,647,481	Court Fees and Costs	1,680
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		3,234,431	Estate Fees	156,486
Other Court Fines		1,428,147	Human Services	8,633
Forfeitures and Penalties		61,065	Law Enforcement Services	161,251
Penalties and Cost on Delinquent Taxes		1,299,548	Recording Fees	1,010,959
Total Fines, Forfeitures and Penalties		6,023,191	Road and Street Services	32,543
Revenue from Use of Money and Property			Health Fees	1,006,250
Interest		2,356,917	Mental Health Services	498,051
Rents and Concessions		324,386	California Children Services	2,585
Royalties		—	Sanitation Services	300,503
Total Revenue from the Use of Money and Property		2,681,303	Institutional Care and Services	5,714,569
Aid from Other Governmental Agencies			Library Services	13,733
State			Park and Recreation Fees	57,430
Highway Users Tax		4,788,423	Other:	
Motor Vehicle In-Lieu Tax		154,553	Personnel Services	55,249
Realignment from the Vehicle License Fee Fund		13,359,871	Building Maintenance and Grounds	695,577
Public Assistance Administration		13,149,134	Administrative Services	—
Public Assistance Programs		15,896,791	Other	7,448,114
Realignment for Social Services		9,512,341	Total Charges for Current Services	19,556,600
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,684,154	Other Sales	2,445
Realignment for Mental Health		3,546,671	Tobacco Settlement	1,051,770
Medically Indigent Adults		7,059,437	Welfare Repayments	—
Alcohol and Drug Abuse		2,010,896	Cancelled Warrants	386
Other Aid for Health		5,301,575	Other	2,159,010
Realignment for Health Services		3,303,622	Total Miscellaneous Revenue	3,213,611
Homeowners' Property Tax Relief		200,858	Other Financing Sources	
Open Space Tax Relief		614,263	Sale of Fixed Assets	17,611
SB90 Mandated Costs		319,870	Proceeds from the Sale of Bonds	—
Public Safety Fund		8,876,781	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	17,611
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—	Total General County Revenues Before Transfers	216,542,315
Office of Criminal Justice and Planning Programs		316,167	Transfers In	
Library		99,160	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	636,727
Law Enforcement		4,828,749	Total General County Revenues and Transfers In	\$ 217,179,042
Other		7,230,346		
Total State		102,253,662		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Imperial

General			Public Ways and Facilities	
Board of Supervisors	\$	912,392	Total Roads	9,381,056
Clerk of the Board		190,114	Total Transportation Terminals	—
Administrative Officer		768,012	Total Transportation Systems	—
Other		—	Total Parking Facilities	—
Total Legislative and Administrative		1,870,518	Total Public Ways and Facilities	9,381,056
Finance			Health	
Auditor-Controller		1,265,287	Total Public Health	19,384,489
Treasurer-Tax Collector		901,601	Total Medical Care	—
Assessor		1,730,866	Total Mental Health	14,704,715
Other		312,113	Total Drug and Alcohol Abuse Services	2,165,164
Total Finance		4,209,867	Total Health	36,254,368
Counsel			Sanitation	
County Counsel		1,748,824	Total Refuse Collection and Disposal	—
Other		—	Total Sanitation	—
Total Counsel		1,748,824	Public Assistance	
Total Personnel		881,740	Welfare	
Total Elections		2,510,410	Administration	15,090,549
Total Communications		—	Aid Programs - Cash (Grants)	37,544,021
Total Property Management		5,531,136	Total Welfare	52,634,570
Plant Acquisition			Social Services	
Jails		—	Administration and Programs	12,296,108
Courts		—	Other	—
Other		3,664,734	Total Social Services	12,296,108
Total Plant Acquisition		3,664,734	General Relief	
Total Promotion		—	Aid to Indigents	7,325
Total Other General		1,046,628	Indigent Burial	36,173
Total General		21,463,857	Total General Relief	43,498
Public Protection			Total Care of Court Wards	—
Judicial			Total Veteran Services	102,520
Trial Court Maintenance of Effort (MOE)		1,126,727	Other Public Assistance	
Fifty Percent Excess Revenue Calculation		507,290	Workforce Investment Act (WIA)	5,395,069
Other Trial Court		27,301	Other	10,031,147
County Clerk		—	Total Other Public Assistance	15,426,216
Grand Jury (Including Audit)		77,022	Total Public Assistance	80,502,912
District Attorney-Prosecution		3,324,897	Education	
District Attorney-Family Support		3,192,983	Total School Administration	—
Public Defender		1,778,781	Total Library Services	654,787
Court Appointed Counsel		—	Total Agricultural Education	250,421
Other		1,286,823	Total Other Education	127,073
Total Judicial		11,321,824	Total Education	1,032,281
Total Police Protection		15,577,722	Recreation and Cultural Services	
Detention and Correction			Total Recreation Facilities	567,376
Adult Detention		11,051,453	Total Cultural Services	—
Juvenile Detention		2,476,028	Total Veteran Memorial Building	—
Probation		3,436,892	Total Small Craft Harbors	—
Total Detention and Correction		16,964,373	Total Recreation and Cultural	567,376
Total Fire Protection		3,178,664	Debt Service	
Total Flood Control - Soil and Water Conservation		—	Total Retirement of Long-Term Debt	2,531,795
Protective Inspection			Total Interest on Long-Term Debt	4,328,094
Agricultural Commissioner		2,634,544	Total Interest on Short-Term Notes and Warrants	—
Building Inspector		1,256,659	Total Debt Service	6,859,889
Other		35,092	Total General County Expenditures Before Transfers	216,361,644
Total Protective Inspection		3,926,295	Transfers Out	
Other Protection			Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	910,400
Recorder		1,062,488	Total General County Expenditures and Transfers Out	\$ 217,272,044
Coroner		—		
Emergency Services		272,495	Appropriations Limits	
Planning and Zoning		984,103	Appropriations Limit	Total Annual Appropriations Subject to the Limit
Pound		—		Total Annual Appropriations Under/(Over) Appropriations Limit
Other		7,011,941	\$ 93,982,189	\$ 51,656,495
Total Other Protection		9,331,027		\$ 42,325,694
Total Public Protection		60,299,905		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Imperial

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Bonds	1998	2000	2020	\$ 35,175,000	\$ 35,175,000	\$ 5,225,000	\$ 29,950,000
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	5,225,000	63,215,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	7,821,529
Lease - 800MHZ Radio Equipment	—	—	—	—	—	—	569,202
Lease - Paver	—	—	—	—	—	—	145,756
Lease - Pumpers	—	—	—	—	—	—	89,898
Lease - Wheel Loader	—	—	—	—	—	—	13,598
Digital Mail Processor	—	—	—	—	—	—	71,093
Total Other Long-Term Debt Schedule				—	—	—	8,711,076
County Total Bonds and Other Long-Term Debt				\$ 68,440,000	\$ 68,440,000	\$ 5,225,000	\$ 71,926,076

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 8,787,703
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* 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	\$ 355,175
Local Cash Grants	2,131,188
State Cash Grants	—
Federal Cash Grants	239,716
Other Revenues	7,815
Total Revenues	2,733,894
Purchased Transportation	2,977,984
Other Expenses	200,128
Total Expenses	3,178,112
Net Transit Income (Loss)	(444,218)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (444,218)
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 2005-06
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	\$ 575,461
Total Operating Expenses	<u>1,166,921</u>
Net Operating Income (Loss)	<u>(591,460)</u>
Total Non-Operating Revenue	8,222
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(583,238)</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (583,238)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 1,993,674
Total Operating Expenses	<u>1,841,832</u>
Net Operating Income (Loss)	<u>151,842</u>
Total Non-Operating Revenues	204,612
Total Non-Operating Expenses	<u>149,097</u>
Income (Loss) Before Operating Transfers	<u>207,357</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 207,357</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	<u>—</u>
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Inyo

Taxes		Federal	
Property Taxes		Public Assistance Administration	1,450,938
County Wide Secured and Unsecured	\$ 8,986,646	Public Assistance Programs	972,024
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	1,677,043	Workforce Investment Act (WIA)	73,897
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	64,599	Health Grants	237,083
Total Property Taxes	10,728,288	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	1,082,393	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs	381,466
Property Transfer	121,032	District Attorney Programs	525,450
Transient Lodging	1,603,290	Aging Programs	—
Timber Yield	—	Senior Citizens Programs	—
Aircraft	26,853	Road Projects	39,601
Construction Development Taxes	—	Law Enforcement	19,140
Utility Users Tax	—	Other	3,917,608
Other	—	Total Federal	7,617,207
Total Other Taxes	2,833,568	Other Aid	
Total Taxes	13,561,856	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	4,314,318
Operations	—	Total Other Aid	4,314,318
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	109,967
Licenses, Permits and Franchises		Property Tax Administrative Fees	—
Animal Licenses	29,915	Auditing and Accounting Fees	834,476
Business Licenses	20,083	Communication Services	—
Construction Permits	228,511	Election Services	37,423
Road Privileges and Permits	19,083	Legal Services	107,190
Zoning Permits	14,438	Planning and Engineering Services	453,246
Franchises	69,497	Agricultural Services	153,851
Other	80,127	Civil Process Services	6,260
Total Licenses Permits and Franchises	461,654	Court Fees and Costs	499,216
Fines, Forfeitures and Penalties		Booking Fees	4,140
Vehicle Code Fines	—	Estate Fees	6,596
Other Court Fines	1,784,413	Human Services	—
Forfeitures and Penalties	—	Law Enforcement Services	155,572
Penalties and Cost on Delinquent Taxes	166,686	Recording Fees	143,136
Total Fines, Forfeitures and Penalties	1,951,099	Road and Street Services	102,413
Revenue from Use of Money and Property		Health Fees	368,542
Interest	667,598	Mental Health Services	459,285
Rents and Concessions	79,603	California Children Services	—
Royalties	90,515	Sanitation Services	—
Total Revenue from the Use of Money and Property	837,716	Institutional Care and Services	—
Aid from Other Governmental Agencies		Library Services	3,438
State		Park and Recreation Fees	406,435
Highway Users Tax	1,930,266	Other:	
Motor Vehicle In-Lieu Tax	376,458	Personnel Services	—
Realignment from the Vehicle License Fee Fund	2,501,238	Building Maintenance and Grounds	36,299
Public Assistance Administration	1,983,054	Administrative Services	—
Public Assistance Programs	864,116	Other	490,806
Realignment for Social Services	563,957	Total Charges for Current Services	4,378,291
Health:		Miscellaneous Revenue	
Aid for Mental Health	325,387	Other Sales	12,645
Realignment for Mental Health	959,128	Tobacco Settlement	—
Medically Indigent Adults	—	Welfare Repayments	—
Alcohol and Drug Abuse	106,731	Cancelled Warrants	—
Other Aid for Health	715,827	Other	58,423
Realignment for Health Services	159,299	Total Miscellaneous Revenue	71,068
Homeowners' Property Tax Relief	82,726	Other Financing Sources	
Open Space Tax Relief	—	Sale of Fixed Assets	8,620
SB90 Mandated Costs	90,580	Proceeds from the Sale of Bonds	—
Public Safety Fund	1,605,349	Other Long-Term Debt Proceeds	1,646,261
Other:		Total Other Financing Sources	1,654,881
Supplemental Law Enforcement Services Fund (SLESF/COPS)	110,406	Total General County Revenues Before Transfers	51,919,098
Office of Criminal Justice and Planning Programs	240,874	Transfers In	
Library	82,652	Total Transfers In from Enterprises	15,966
District Attorney Programs	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement	500,000	Total General County Revenues and Transfers In	\$ 51,935,064
Other	3,872,960		
Total State	17,071,008		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Inyo

General		Public Ways and Facilities	
Board of Supervisors	\$ 442,513	Total Roads	3,525,166
Clerk of the Board	—	Total Transportation Terminals	479,258
Administrative Officer	458,391	Total Transportation Systems	—
Other	251,886	Total Parking Facilities	—
Total Legislative and Administrative	1,152,790	Total Public Ways and Facilities	4,004,424
Finance		Health	
Auditor-Controller	665,464	Total Public Health	4,213,992
Treasurer-Tax Collector	351,561	Total Medical Care	—
Assessor	726,060	Total Mental Health	2,450,007
Other	133,128	Total Drug and Alcohol Abuse Services	705,794
Total Finance	1,876,213	Total Health	7,369,793
Counsel		Sanitation	
County Counsel	622,302	Total Refuse Collection and Disposal	34,012
Other	—	Total Sanitation	34,012
Total Counsel	622,302	Public Assistance	
Total Personnel	256,613	Welfare	
Total Elections	786,692	Administration	3,832,173
Total Communications	—	Aid Programs - Cash (Grants)	1,936,532
Total Property Management	1,095,332	Total Welfare	5,768,705
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	134,163	Other	—
Other	—	Total Social Services	—
Total Plant Acquisition	134,163	General Relief	
Total Promotion	415,768	Aid to Indigents	161,401
Total Other General	2,156,580	Indigent Burial	—
Total General	8,496,453	Total General Relief	161,401
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	116,250
Trial Court Maintenance of Effort (MOE)	612,679	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	203,527	Workforce Investment Act (WIA)	108,972
Other Trial Court	—	Other	—
County Clerk	59,829	Total Other Public Assistance	108,972
Grand Jury (Including Audit)	14,447	Total Public Assistance	6,155,328
District Attorney-Prosecution	989,646	Education	
District Attorney-Family Support	840,443	Total School Administration	—
Public Defender	631,740	Total Library Services	640,947
Court Appointed Counsel	—	Total Agricultural Education	74,823
Other	333,846	Total Other Education	—
Total Judicial	3,686,157	Total Education	715,770
Total Police Protection	4,346,932	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	802,324
Adult Detention	3,204,245	Total Cultural Services	146,674
Juvenile Detention	1,541,369	Total Veteran Memorial Building	—
Probation	1,151,896	Total Small Craft Harbors	—
Total Detention and Correction	5,897,510	Total Recreation and Cultural	948,998
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	761,883
Protective Inspection		Total Interest on Long-Term Debt	140,833
Agricultural Commissioner	302,347	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	242,105	Total Debt Service	902,716
Other	—	Total General County Expenditures Before Transfers	47,478,787
Total Protective Inspection	544,452	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	204,491
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	51,846
Recorder	152,229	Total General County Expenditures and Transfers Out	\$ 47,735,124
Coroner	91,085		
Emergency Services	184,830		
Planning and Zoning	1,740,893		
Pound	404,980		
Other	1,802,225		
Total Other Protection	4,376,242		
Total Public Protection	18,851,293		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 29,758,647	\$ 12,780,155	\$ 16,978,492

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Inyo

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	\$ —
Compensated Absences	—	—	—	—	—	—	1,386,257
Compensated Absences - Enterprise	—	—	—	—	—	—	93,574
Financial System & Infrastructure	—	—	—	—	—	—	1,418,181
Fuel Tank Loan	—	—	—	—	—	—	34,500
Landfill Closure & Postclosure	—	—	—	—	—	—	2,454,318
Sheriff Radio - Lease	—	—	—	—	—	—	393,713
Solid Waste Equip - Lease	—	—	—	—	—	—	297,012
Total Other Long-Term Debt Schedule				—	—	—	6,077,555
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 6,077,555

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 1,561,960
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* 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	\$ 236,886	
Local Cash Grants	1,301,941	
State Cash Grants	226,081	
Federal Cash Grants	108,218	
Other Revenues	157,885	
Total Revenues	2,031,011	
Purchased Transportation	—	
Other Expenses	1,881,956	
Total Expenses	1,881,956	
Net Transit Income (Loss)	149,055	
Gain or Loss on Disposal of Fixed Assets	—	
Total Operator Net Income (Loss)	\$ 149,055	
Capital Additions to Equity		
Total Local Capital Grants	\$ 76,903	
Total State Capital Grants	125,000	
Total Federal Capital Grants	20,200	
Non-Governmental Donations	\$ —	
Total Capital Additions to Equity	\$ 222,103	

Table 6. Counties Annual Report — Fiscal Year 2005-06
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	\$ 972,570
Total Operating Expenses	1,011,230
Net Operating Income (Loss)	(38,660)
Total Non-Operating Revenue	43,184
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	4,524
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 4,524
Current Year Capital Outlay (Enterprise Activity)	\$ 7,000

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 497,882
Total Operating Expenses	1,710,816
Net Operating Income (Loss)	(1,212,934)
Total Non-Operating Revenues	1,336,678
Total Non-Operating Expenses	507,209
Income (Loss) Before Operating Transfers	(383,465)
Transfers In from the County	204,491
Transfers Out to the County	15,966
Net Transfers In (Out)	188,525
Net Income (Loss)	\$ (194,940)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Mosquito Abatement	
Total Operating Revenue	\$ 417,083
Total Operating Expense	429,018
Net Operating Income (Loss)	(11,935)
Total Non-Operating Revenue	232,175
Total Non-Operating Expenses	2,315
Income (Loss) Before Operating Transfers	217,925
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 217,925
Current Year Capital Outlay	\$ 110,861

Other Enterprise Statement of Revenues and Expenses: Water	
Total Operating Revenue	\$ 404,809
Total Operating Expense	371,643
Net Operating Income (Loss)	33,166
Total Non-Operating Revenue	1,673
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	34,839
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 34,839
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 \$376,458 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Kern

Taxes			Federal	
Property Taxes			Public Assistance Administration	81,348,932
County Wide Secured and Unsecured	\$	121,413,513	Public Assistance Programs	85,473,142
Less Than County Wide Funds - Secured and Unsecured		51,197,006	Health Administration	1,459,443
Property Tax In-Lieu of Vehicle License Fees		61,061,250	Workforce Investment Act (WIA)	20,192,596
Voter Approved Indebtedness		—	Community Development Block Grant	9,443,544
Prior Year Secured and Unsecured		532,722	Health Grants	4,170,564
Total Property Taxes		234,204,491	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		33,182,283	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		3,087,417	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		7,401,716	District Attorney Programs	17,214,761
Transient Lodging		1,414,060	Aging Programs	2,448,199
Timber Yield		1,775	Senior Citizens Programs	—
Aircraft		155,589	Road Projects	3,902,000
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	1,702,538
Other		793,802	Total Federal	227,355,719
Total Other Taxes		46,036,642	Other Aid	
Total Taxes		280,241,133	Other In-Lieu Taxes	255,444
Special Benefit Assessments			Other Governmental Agencies	2,931,014
Operations		—	Total Other Aid	3,186,458
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,397,138
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,155,784
Animal Licenses		366,312	Auditing and Accounting Fees	1,889,616
Business Licenses		2,152,875	Communication Services	334,565
Construction Permits		5,335,800	Election Services	250,236
Road Privileges and Permits		—	Legal Services	2,998,750
Zoning Permits		364,722	Planning and Engineering Services	6,016,844
Franchises		6,054,805	Agricultural Services	1,147,192
Other		510,343	Civil Process Services	620,238
Total Licenses Permits and Franchises		14,784,857	Court Fees and Costs	12,921,117
Fines, Forfeitures and Penalties			Booking Fees	1,335,818
Vehicle Code Fines		1,254,265	Estate Fees	375,526
Other Court Fines		12,446,088	Human Services	533,731
Forfeitures and Penalties		1,742,036	Law Enforcement Services	5,087,812
Penalties and Cost on Delinquent Taxes		7,915,582	Recording Fees	8,226,036
Total Fines, Forfeitures and Penalties		23,357,971	Road and Street Services	5,572,683
Revenue from Use of Money and Property			Health Fees	3,941,982
Interest		13,789,803	Mental Health Services	608,530
Rents and Concessions		981,979	California Children Services	15,424
Royalties		85,484	Sanitation Services	—
Total Revenue from the Use of Money and Property		14,857,266	Institutional Care and Services	37,115,721
Aid from Other Governmental Agencies			Library Services	440,990
State			Park and Recreation Fees	1,842,881
Highway Users Tax		14,034,458	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	115,072
Realignment from the Vehicle License Fee Fund		30,247,839	Building Maintenance and Grounds	109,807
Public Assistance Administration		30,699,660	Administrative Services	—
Public Assistance Programs		103,399,725	Other	21,078,803
Realignment for Social Services		25,909,873	Total Charges for Current Services	115,132,296
Health:			Miscellaneous Revenue	
Aid for Mental Health		28,593,858	Other Sales	86,141
Realignment for Mental Health		15,438,142	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	2,613,105
Alcohol and Drug Abuse		257,567	Cancelled Warrants	38,438
Other Aid for Health		12,308,281	Other	9,223,422
Realignment for Health Services		6,976,668	Total Miscellaneous Revenue	11,961,106
Homeowners' Property Tax Relief		2,084,741	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	94,797
SB90 Mandated Costs		3,235,952	Proceeds from the Sale of Bonds	—
Public Safety Fund		49,532,016	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	94,797
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,954,301	Total General County Revenues Before Transfers	1,055,176,995
Office of Criminal Justice and Planning Programs		3,432,579	Transfers In	
Library		297,758	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		3,620,266	Total General County Revenues and Transfers In	\$ 1,055,176,995
Other		31,181,708		
Total State		364,205,392		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Kern

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,954,349	Total Roads	40,913,691
Clerk of the Board	565,996	Total Transportation Terminals	—
Administrative Officer	2,359,757	Total Transportation Systems	—
Other	6,068,677	Total Parking Facilities	—
Total Legislative and Administrative	10,948,779	Total Public Ways and Facilities	40,913,691
Finance		Health	
Auditor-Controller	2,745,640	Total Public Health	32,261,750
Treasurer-Tax Collector	3,248,892	Total Medical Care	1,715,248
Assessor	7,577,303	Total Mental Health	72,924,946
Other	616,081	Total Drug and Alcohol Abuse Services	12,653,368
Total Finance	14,187,916	Total Health	119,555,312
Counsel		Sanitation	
County Counsel	3,295,003	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,295,003	Public Assistance	
Total Personnel	1,963,192	Welfare	
Total Elections	3,188,440	Administration	133,717,839
Total Communications	1,197,454	Aid Programs - Cash (Grants)	173,184,707
Total Property Management	16,438,322	Total Welfare	306,902,546
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	3,197,315
Courts	—	Other	—
Other	11,879,384	Total Social Services	3,197,315
Total Plant Acquisition	11,879,384	General Relief	
Total Promotion	511,027	Aid to Indigents	259,400
Total Other General	9,164,021	Indigent Burial	—
Total General	72,773,538	Total General Relief	259,400
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	488,073
Trial Court Maintenance of Effort (MOE)	14,542,968	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	3,447,121	Workforce Investment Act (WIA)	20,130,608
Other Trial Court	7,614,882	Other	29,831,193
County Clerk	326,539	Total Other Public Assistance	49,961,801
Grand Jury (Including Audit)	233,338	Total Public Assistance	360,809,135
District Attorney-Prosecution	16,724,030	Education	
District Attorney-Family Support	21,627,697	Total School Administration	—
Public Defender	13,823,452	Total Library Services	7,942,254
Court Appointed Counsel	—	Total Agricultural Education	416,270
Other	—	Total Other Education	—
Total Judicial	78,340,027	Total Education	8,358,524
Total Police Protection	68,049,778	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	11,742,703
Adult Detention	56,093,237	Total Cultural Services	—
Juvenile Detention	21,963,728	Total Veteran Memorial Building	68,852
Probation	22,424,605	Total Small Craft Harbors	—
Total Detention and Correction	100,481,570	Total Recreation and Cultural	11,811,555
Total Fire Protection	87,959,442	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	24,647,936
Protective Inspection		Total Interest on Long-Term Debt	23,166,596
Agricultural Commissioner	5,033,907	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	6,224,429	Total Debt Service	47,814,532
Other	—	Total General County Expenditures Before Transfers	1,019,331,031
Total Protective Inspection	11,258,336	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	32,349,152
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	2,410,223	Total General County Expenditures and Transfers Out	\$ 1,051,680,183
Coroner	2,219,846		
Emergency Services	—		
Planning and Zoning	3,157,805		
Pound	2,882,237		
Other	535,480		
Total Other Protection	11,205,591		
Total Public Protection	357,294,744		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 606,153,623	\$ 190,125,783	\$ 416,027,840

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Kern

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1997	2022	\$ 33,835,889	\$ 33,717,610	\$ 2,769,941	\$ 30,947,669
Pension Obligation Bonds	1995	1997	2022	227,629,808	193,779,471	15,901,227	177,878,244
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	18,671,168	497,002,980
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	—	—	—	—	—	—	4,740,000
Capital Lease Purchase Agreement	—	—	—	—	—	—	6,801,827
Closure/Postclosure Liability	—	—	—	—	—	—	64,338,006
Comp Absences	—	—	—	—	—	—	47,025,409
Compensated Absences	—	—	—	—	—	—	9,999,235
Detention Facility Improvements	—	—	—	—	—	—	2,688,735
Election/Voting System	—	—	—	—	—	—	950,278
Professional Liability	—	—	—	—	—	—	5,956,081
Total Other Long-Term Debt Schedule				—	—	—	142,499,571
County Total Bonds and Other Long-Term Debt				\$ 550,042,764	\$ 515,914,148	\$ 18,686,168	\$ 639,727,551

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 89,949,213
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* 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	\$ 397,418,504
Total Deductions from Revenues	300,037,448
Net Patient Revenue	97,381,056
Total Other Operating Revenues	5,882,920
Total Operating Revenue	103,263,976
Total Operating Expenses	210,630,987
Net Operating Income (Loss)	(107,367,011)
Total Non-Operating Revenue	77,680,229
Total Non-Operating Expenses	1,831,672
Net Non-Operating Income	75,848,557
Net Income Before Extraordinary Items	(31,518,454)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(31,518,454)
Transfers In from the County	32,349,152
Transfers Out to the County	—
Net Transfers In (Out)	32,349,152
Net Income (Loss)	\$ 830,698
Current Year Capital Outlay (Enterprise Activity)	\$ 3,696,705

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 605,632
Local Cash Grants	3,602,389
State Cash Grants	319,096
Federal Cash Grants	352,809
Other Revenues	85,738
Total Revenues	4,965,664
Purchased Transportation	2,930,456
Other Expenses	2,717,541
Total Expenses	5,647,997
Net Transit Income (Loss)	(682,333)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (682,333)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	663,975
Non-Governmental Donations	—
Total Capital Additions to Equity	\$ 663,975

Table 6. Counties Annual Report — Fiscal Year 2005-06
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	\$ 3,440,654
Total Operating Expenses	<u>4,780,422</u>
Net Operating Income (Loss)	<u>(1,339,768)</u>
Total Non-Operating Revenue	14,985,384
Total Non-Operating Expenses	<u>283,601</u>
Income (Loss) Before Operating Transfers	<u>13,362,015</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 13,362,015</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 17,179,546</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 40,369,437
Total Operating Expenses	<u>40,267,808</u>
Net Operating Income (Loss)	<u>101,629</u>
Total Non-Operating Revenues	2,840,087
Total Non-Operating Expenses	<u>1,134,611</u>
Income (Loss) Before Operating Transfers	<u>1,807,105</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 1,807,105</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 11,785,442</u>

Other Enterprise Statement of Revenues and Expenses: Golf Course	
Total Operating Revenue	\$ 4,936,853
Total Operating Expense	<u>4,547,661</u>
Net Operating Income (Loss)	<u>389,192</u>
Total Non-Operating Revenue	36,007
Total Non-Operating Expenses	<u>177,033</u>
Income (Loss) Before Operating Transfers	<u>248,166</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 248,166</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Kings

Taxes			Federal	
Property Taxes			Public Assistance Administration	10,227,973
County Wide Secured and Unsecured	\$	11,248,425	Public Assistance Programs	10,869,308
Less Than County Wide Funds - Secured and Unsecured		3,808,946	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		13,323,089	Workforce Investment Act (WIA)	9,812,777
Voter Approved Indebtedness		—	Community Development Block Grant	1,144,494
Prior Year Secured and Unsecured		389,373	Health Grants	152,841
Total Property Taxes		28,769,833	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,599,263	Office of Criminal Justice and Planning Programs	181,830
Transportation Tax (Non-Transit)		181,211	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		606,421	District Attorney Programs	—
Transient Lodging		212,172	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		41,383	Road Projects	388,086
Construction Development Taxes		—	Law Enforcement	1,115,612
Utility Users Tax		—	Other	15,864
Other		2,403,759	Total Federal	33,908,785
Total Other Taxes		6,044,209	Other Aid	
Total Taxes		34,814,042	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	3,576,496
Operations		—	Total Other Aid	3,576,496
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	615,878
Licenses, Permits and Franchises			Property Tax Administrative Fees	644,965
Animal Licenses		22,527	Auditing and Accounting Fees	22,000
Business Licenses		712	Communication Services	153,465
Construction Permits		404,766	Election Services	48,897
Road Privileges and Permits		—	Legal Services	104,040
Zoning Permits		72,801	Planning and Engineering Services	311,201
Franchises		963,517	Agricultural Services	175,567
Other		15,602	Civil Process Services	102,074
Total Licenses Permits and Franchises		1,479,925	Court Fees and Costs	1,976,241
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		504,497	Estate Fees	271,676
Other Court Fines		3,817	Human Services	27,539
Forfeitures and Penalties		155,076	Law Enforcement Services	917,549
Penalties and Cost on Delinquent Taxes		410,800	Recording Fees	765,393
Total Fines, Forfeitures and Penalties		1,074,190	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	999,200
Interest		2,056,932	Mental Health Services	22,861
Rents and Concessions		671,617	California Children Services	1,120
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		2,728,549	Institutional Care and Services	858,372
Aid from Other Governmental Agencies			Library Services	42,301
State			Park and Recreation Fees	39,324
Highway Users Tax		2,370,084	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		6,535,789	Building Maintenance and Grounds	—
Public Assistance Administration		9,144,559	Administrative Services	890,016
Public Assistance Programs		17,230,177	Other	149,740
Realignment for Social Services		4,610,943	Total Charges for Current Services	9,139,419
Health:			Miscellaneous Revenue	
Aid for Mental Health		4,584,647	Other Sales	34,927
Realignment for Mental Health		2,831,598	Tobacco Settlement	272,523
Medically Indigent Adults		—	Welfare Repayments	26,268
Alcohol and Drug Abuse		2,212,081	Cancelled Warrants	29,682
Other Aid for Health		2,076,939	Other	2,649,867
Realignment for Health Services		1,689,251	Total Miscellaneous Revenue	3,013,267
Homeowners' Property Tax Relief		323,534	Other Financing Sources	
Open Space Tax Relief		2,672,518	Sale of Fixed Assets	—
SB90 Mandated Costs		2,373,872	Proceeds from the Sale of Bonds	—
Public Safety Fund		5,792,306	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		283,161	Total General County Revenues Before Transfers	163,092,904
Office of Criminal Justice and Planning Programs		625,697	Transfers In	
Library		56,836	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,364,090	Total General County Revenues and Transfers In	\$ 163,092,904
Other		6,580,149		
Total State		73,358,231		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Kings

General		Public Ways and Facilities	
Board of Supervisors	\$ 624,248	Total Roads	6,293,313
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	501,796	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,126,044	Total Public Ways and Facilities	6,293,313
Finance		Health	
Auditor-Controller	2,031,032	Total Public Health	8,185,645
Treasurer-Tax Collector	—	Total Medical Care	3,188,758
Assessor	1,781,281	Total Mental Health	8,840,646
Other	2,742	Total Drug and Alcohol Abuse Services	1,965,999
Total Finance	3,815,055	Total Health	22,181,048
Counsel		Sanitation	
County Counsel	646,188	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	646,188	Public Assistance	
Total Personnel	859,876	Welfare	
Total Elections	2,000,868	Administration	20,610,488
Total Communications	1,035,385	Aid Programs - Cash (Grants)	25,994,352
Total Property Management	2,427,266	Total Welfare	46,604,840
Plant Acquisition		Social Services	
Jails	14,215,314	Administration and Programs	454,831
Courts	—	Other	573,642
Other	1,598,925	Total Social Services	1,028,473
Total Plant Acquisition	15,814,239	General Relief	
Total Promotion	126,387	Aid to Indigents	39,725
Total Other General	846,200	Indigent Burial	16,250
Total General	28,697,508	Total General Relief	55,975
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	414,508
Trial Court Maintenance of Effort (MOE)	892,997	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	9,950,181
Other Trial Court	309,860	Other	1,443,912
County Clerk	—	Total Other Public Assistance	11,394,093
Grand Jury (Including Audit)	78,521	Total Public Assistance	59,497,889
District Attorney-Prosecution	4,481,631	Education	
District Attorney-Family Support	4,127,980	Total School Administration	—
Public Defender	384,608	Total Library Services	1,347,875
Court Appointed Counsel	1,465,288	Total Agricultural Education	177,028
Other	17,650	Total Other Education	—
Total Judicial	11,758,535	Total Education	1,524,903
Total Police Protection	11,522,384	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,379,659
Adult Detention	7,019,601	Total Cultural Services	—
Juvenile Detention	2,703,603	Total Veteran Memorial Building	—
Probation	7,405,878	Total Small Craft Harbors	—
Total Detention and Correction	17,129,082	Total Recreation and Cultural	1,379,659
Total Fire Protection	7,131,659	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	361,175
Protective Inspection		Total Interest on Long-Term Debt	572,116
Agricultural Commissioner	1,890,782	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	418,006	Total Debt Service	933,291
Other	—	Total General County Expenditures Before Transfers	172,021,048
Total Protective Inspection	2,308,788	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	51,587	Operating Transfers Between Funds Other Than	—
Recorder	480,542	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 172,021,048
Emergency Services	—		
Planning and Zoning	735,554	Appropriations Limits	
Pound	380,730	Appropriations Limit	Total Annual Appropriations Subject to the Limit
Other	14,576		Total Annual Appropriations Under/(Over) Appropriations Limit
Total Other Protection	1,662,989		
Total Public Protection	51,513,437	\$ 73,825,703	\$ 28,856,000
			\$ 44,969,703

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Kings

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 4,559,866
Total Other Long-Term Debt Schedule				—	—	—	4,559,866
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 4,559,866

	Total Future Principal and Interest Balance Due
Total Lease Obligations	\$ 20,610,200

* 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 2005-06
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)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Lake

Taxes			Federal	
Property Taxes			Public Assistance Administration	2,459,499
County Wide Secured and Unsecured	\$	15,068,817	Public Assistance Programs	10,666,860
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		4,909,546	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		2,546,431	Health Grants	631,789
Total Property Taxes		22,524,794	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,578,632	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	99,782
Property Transfer		729,588	District Attorney Programs	808,261
Transient Lodging		933,670	Aging Programs	—
Timber Yield		446	Senior Citizens Programs	—
Aircraft		16,885	Road Projects	—
Construction Development Taxes		—	Law Enforcement	204,820
Utility Users Tax		—	Other	1,708,013
Other		—	Total Federal	16,579,024
Total Other Taxes		4,259,221	Other Aid	
Total Taxes		26,784,015	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	277,489
Operations		—	Total Other Aid	277,489
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	592,629
Licenses, Permits and Franchises			Property Tax Administrative Fees	235,500
Animal Licenses		27,753	Auditing and Accounting Fees	2,192,186
Business Licenses		63,167	Communication Services	538,695
Construction Permits		861,099	Election Services	46,896
Road Privileges and Permits		87,343	Legal Services	231,646
Zoning Permits		127,032	Planning and Engineering Services	1,519,642
Franchises		673,215	Agricultural Services	3,276
Other		674,175	Civil Process Services	41,944
Total Licenses Permits and Franchises		2,513,784	Court Fees and Costs	108,843
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		356,419	Estate Fees	97,300
Other Court Fines		179,376	Human Services	71,922
Forfeitures and Penalties		304,975	Law Enforcement Services	801,269
Penalties and Cost on Delinquent Taxes		732,885	Recording Fees	724,263
Total Fines, Forfeitures and Penalties		1,573,655	Road and Street Services	93,190
Revenue from Use of Money and Property			Health Fees	396,837
Interest		1,936,372	Mental Health Services	68,712
Rents and Concessions		51,276	California Children Services	180
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,987,648	Institutional Care and Services	325,555
Aid from Other Governmental Agencies			Library Services	24,580
State			Park and Recreation Fees	8,739
Highway Users Tax		1,892,886	Other:	
Motor Vehicle In-Lieu Tax		1,225,282	Personnel Services	316,923
Realignment from the Vehicle License Fee Fund		1,774,907	Building Maintenance and Grounds	—
Public Assistance Administration		971,250	Administrative Services	—
Public Assistance Programs		10,371,058	Other	1,862,481
Realignment for Social Services		5,354,163	Total Charges for Current Services	10,303,208
Health:			Miscellaneous Revenue	
Aid for Mental Health		5,439,942	Other Sales	95,978
Realignment for Mental Health		—	Tobacco Settlement	578,466
Medically Indigent Adults		—	Welfare Repayments	648
Alcohol and Drug Abuse		1,566,499	Cancelled Warrants	67,604
Other Aid for Health		1,381,491	Other	2,258,317
Realignment for Health Services		579,153	Total Miscellaneous Revenue	3,001,013
Homeowners' Property Tax Relief		221,544	Other Financing Sources	
Open Space Tax Relief		68,631	Sale of Fixed Assets	612,000
SB90 Mandated Costs		241,057	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,536,107	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	612,000
Supplemental Law Enforcement Services Fund (SLESF/COPS)		512,969	Total General County Revenues Before Transfers	103,130,098
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		322,162	Total Transfers In from Enterprises	—
District Attorney Programs		707,423	Operating Transfers Between Funds Other Than Governmental and Enterprise	3,539,771
Law Enforcement		558,045	Total General County Revenues and Transfers In	\$ 106,669,869
Other		3,773,693		
Total State		39,498,262		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Lake

General		Public Ways and Facilities	
Board of Supervisors	\$ 485,091	Total Roads	4,761,728
Clerk of the Board	76,869	Total Transportation Terminals	—
Administrative Officer	418,490	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	980,450	Total Public Ways and Facilities	4,761,728
Finance		Health	
Auditor-Controller	759,656	Total Public Health	5,056,724
Treasurer-Tax Collector	798,419	Total Medical Care	—
Assessor	1,034,554	Total Mental Health	8,225,610
Other	130,808	Total Drug and Alcohol Abuse Services	3,046,563
Total Finance	2,723,437	Total Health	16,328,897
Counsel		Sanitation	
County Counsel	584,398	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	584,398	Public Assistance	
Total Personnel	386,884	Welfare	
Total Elections	524,780	Administration	10,619,148
Total Communications	9,257	Aid Programs - Cash (Grants)	16,617,931
Total Property Management	1,154,237	Total Welfare	27,237,079
Plant Acquisition		Social Services	
Jails	1,334,648	Administration and Programs	836,432
Courts	—	Other	—
Other	228,132	Total Social Services	836,432
Total Plant Acquisition	1,562,780	General Relief	
Total Promotion	2,114,452	Aid to Indigents	192,377
Total Other General	2,755,129	Indigent Burial	18,808
Total General	12,795,804	Total General Relief	211,185
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	152,991
Trial Court Maintenance of Effort (MOE)	193,036	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	147,390	Workforce Investment Act (WIA)	—
Other Trial Court	5,490	Other	1,139,095
County Clerk	—	Total Other Public Assistance	1,139,095
Grand Jury (Including Audit)	41,755	Total Public Assistance	29,576,782
District Attorney-Prosecution	2,000,366	Education	
District Attorney-Family Support	2,574,554	Total School Administration	—
Public Defender	899,030	Total Library Services	999,463
Court Appointed Counsel	—	Total Agricultural Education	138,218
Other	770,641	Total Other Education	—
Total Judicial	6,632,262	Total Education	1,137,681
Total Police Protection	9,382,078	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,008,881
Adult Detention	7,038,618	Total Cultural Services	153,119
Juvenile Detention	1,069,854	Total Veteran Memorial Building	—
Probation	1,706,163	Total Small Craft Harbors	—
Total Detention and Correction	9,814,635	Total Recreation and Cultural	1,162,000
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	—
Protective Inspection		Total Interest on Long-Term Debt	—
Agricultural Commissioner	580,650	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,586,003	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	96,555,172
Total Protective Inspection	2,166,653	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	44,770
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	449,255	Total General County Expenditures and Transfers Out	\$ 96,599,942
Coroner	—		
Emergency Services	461,269		
Planning and Zoning	1,100,083		
Pound	719,565		
Other	66,480		
Total Other Protection	2,796,652		
Total Public Protection	30,792,280		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 52,905,028	\$ 46,106,028	\$ 6,799,000

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Lake

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 2,521,343
Postclosure Landfill Liability	—	—	—	—	—	—	3,855,817
Total Other Long-Term Debt Schedule				—	—	—	6,377,160
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 6,377,160

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ —
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* 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 2005-06
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	\$ 10,605
Total Operating Expenses	<u>59,597</u>
Net Operating Income (Loss)	<u>(48,992)</u>
Total Non-Operating Revenue	44,758
Total Non-Operating Expenses	<u>11,188</u>
Income (Loss) Before Operating Transfers	<u>(15,422)</u>
Transfers In from the County	44,770
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>44,770</u>
Net Income (Loss)	<u>\$ 29,348</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 2,406,278
Total Operating Expenses	<u>1,837,218</u>
Net Operating Income (Loss)	<u>569,060</u>
Total Non-Operating Revenues	122,123
Total Non-Operating Expenses	<u>499,269</u>
Income (Loss) Before Operating Transfers	<u>191,914</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 191,914</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

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

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include \$1,225,282 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Lassen

Taxes		Federal	
Property Taxes		Public Assistance Administration	2,977,484
County Wide Secured and Unsecured	\$ 3,640,398	Public Assistance Programs	3,547,383
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	3,041,781	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	8,399	Health Grants	100,284
Total Property Taxes	6,690,578	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	1,094,156	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs	425,704
Property Transfer	212,249	District Attorney Programs	—
Transient Lodging	55,546	Aging Programs	—
Timber Yield	74,755	Senior Citizens Programs	—
Aircraft	—	Road Projects	46,456
Construction Development Taxes	—	Law Enforcement	7,007
Utility Users Tax	—	Other	2,466,270
Other	—	Total Federal	9,570,588
Total Other Taxes	1,436,706	Other Aid	
Total Taxes	8,127,284	Other In-Lieu Taxes	1,264
Special Benefit Assessments		Other Governmental Agencies	257,129
Operations	—	Total Other Aid	258,393
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	29,354
Licenses, Permits and Franchises		Property Tax Administrative Fees	68,666
Animal Licenses	11,397	Auditing and Accounting Fees	167,128
Business Licenses	—	Communication Services	157,951
Construction Permits	534,051	Election Services	16,048
Road Privileges and Permits	4,790	Legal Services	169,638
Zoning Permits	29,023	Planning and Engineering Services	129,463
Franchises	40,494	Agricultural Services	20,056
Other	60,066	Civil Process Services	31,504
Total Licenses Permits and Franchises	679,821	Court Fees and Costs	111,754
Fines, Forfeitures and Penalties		Booking Fees	25,274
Vehicle Code Fines	12,120	Estate Fees	—
Other Court Fines	1,134,031	Human Services	20,915
Forfeitures and Penalties	15,733	Law Enforcement Services	130,971
Penalties and Cost on Delinquent Taxes	319,344	Recording Fees	142,477
Total Fines, Forfeitures and Penalties	1,481,228	Road and Street Services	37,708
Revenue from Use of Money and Property		Health Fees	68,862
Interest	773,187	Mental Health Services	24,760
Rents and Concessions	538,795	California Children Services	—
Royalties	—	Sanitation Services	—
Total Revenue from the Use of Money and Property	1,311,982	Institutional Care and Services	2,991,502
Aid from Other Governmental Agencies		Library Services	—
State		Park and Recreation Fees	—
Highway Users Tax	1,821,371	Other:	
Motor Vehicle In-Lieu Tax	736,309	Personnel Services	—
Realignment from the Vehicle License Fee Fund	1,924,042	Building Maintenance and Grounds	7,680
Public Assistance Administration	2,529,265	Administrative Services	494,124
Public Assistance Programs	2,998,225	Other	2,327,844
Realignment for Social Services	1,962,896	Total Charges for Current Services	7,173,679
Health:		Miscellaneous Revenue	
Aid for Mental Health	3,151,893	Other Sales	188,142
Realignment for Mental Health	737,540	Tobacco Settlement	335,597
Medically Indigent Adults	—	Welfare Repayments	310,856
Alcohol and Drug Abuse	470,973	Cancelled Warrants	5,386
Other Aid for Health	537,918	Other	277,836
Realignment for Health Services	461,151	Total Miscellaneous Revenue	1,117,817
Homeowners' Property Tax Relief	80,990	Other Financing Sources	
Open Space Tax Relief	434,467	Sale of Fixed Assets	174,125
SB90 Mandated Costs	68,959	Proceeds from the Sale of Bonds	—
Public Safety Fund	1,319,579	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	174,125
Supplemental Law Enforcement Services Fund (SLESF/COPS)	219,842	Total General County Revenues Before Transfers	54,552,964
Office of Criminal Justice and Planning Programs	137,411	Transfers In	
Library	—	Total Transfers In from Enterprises	—
District Attorney Programs	106,297	Operating Transfers Between Funds Other Than Governmental and Enterprise	165,000
Law Enforcement	500,000	Total General County Revenues and Transfers In	\$ 54,717,964
Other	4,458,919		
Total State	24,658,047		

**Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Lassen**

General		Public Ways and Facilities	
Board of Supervisors	\$ 298,476	Total Roads	5,132,556
Clerk of the Board	99,838	Total Transportation Terminals	—
Administrative Officer	321,228	Total Transportation Systems	264,305
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	719,542	Total Public Ways and Facilities	5,396,861
Finance		Health	
Auditor-Controller	528,763	Total Public Health	2,545,728
Treasurer-Tax Collector	284,757	Total Medical Care	—
Assessor	668,652	Total Mental Health	3,560,738
Other	223,288	Total Drug and Alcohol Abuse Services	1,501,054
Total Finance	1,705,460	Total Health	7,607,520
Counsel		Sanitation	
County Counsel	291,840	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	291,840	Public Assistance	
Total Personnel	226,562	Welfare	
Total Elections	268,263	Administration	4,758,974
Total Communications	579,699	Aid Programs - Cash (Grants)	7,175,867
Total Property Management	944,734	Total Welfare	11,934,841
Plant Acquisition		Social Services	
Jails	57,699	Administration and Programs	1,191,950
Courts	193	Other	—
Other	141,570	Total Social Services	1,191,950
Total Plant Acquisition	199,462	General Relief	
Total Promotion	570,267	Aid to Indigents	296,148
Total Other General	1,372,489	Indigent Burial	20,007
Total General	6,878,318	Total General Relief	316,155
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	58,672
Trial Court Maintenance of Effort (MOE)	119,255	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	184,276	Other	—
County Clerk	37,726	Total Other Public Assistance	—
Grand Jury (Including Audit)	14,355	Total Public Assistance	13,501,618
District Attorney-Prosecution	787,235	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	484,676	Total Library Services	—
Court Appointed Counsel	789,151	Total Agricultural Education	102,487
Other	—	Total Other Education	—
Total Judicial	2,416,674	Total Education	102,487
Total Police Protection	3,166,718	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	204,703
Adult Detention	4,638,929	Total Cultural Services	—
Juvenile Detention	1,429,982	Total Veteran Memorial Building	—
Probation	1,060,182	Total Small Craft Harbors	—
Total Detention and Correction	7,129,093	Total Recreation and Cultural	204,703
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	535,000
Protective Inspection		Total Interest on Long-Term Debt	83,530
Agricultural Commissioner	336,602	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	527,328	Total Debt Service	618,530
Other	—	Total General County Expenditures Before Transfers	50,720,058
Total Protective Inspection	863,930	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	499,429
Recorder	196,157	Total General County Expenditures and Transfers Out	\$ 51,219,487
Coroner	—		
Emergency Services	234,858		
Planning and Zoning	1,654,818		
Pound	128,093		
Other	619,680		
Total Other Protection	2,833,606		
Total Public Protection	16,410,021		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 23,637,017	\$ 10,051,532	\$ 13,585,485

Table 6. Counties Annual Report — Fiscal Year 2005-06
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	50,590
Total Non-Operating Expenses	27,026
Income (Loss) Before Operating Transfers	23,564
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 23,564
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	\$ —
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 \$736,309 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Los Angeles

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,269,914,636
County Wide Secured and Unsecured	\$	2,068,644,725	Public Assistance Programs	687,197,687
Less Than County Wide Funds - Secured and Unsecured		55,174,541	Health Administration	304,390,018
Property Tax In-Lieu of Vehicle License Fees		929,843,888	Workforce Investment Act (WIA)	32,339,890
Voter Approved Indebtedness		8,433,934	Community Development Block Grant	2,154,358
Prior Year Secured and Unsecured		33,032,397	Health Grants	189,634,756
Total Property Taxes		3,095,129,485	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		53,300,902	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		34,025,855	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		87,497,021	District Attorney Programs	—
Transient Lodging		12,178,410	Aging Programs	9,045,029
Timber Yield		—	Senior Citizens Programs	16,297,069
Aircraft		10,804,683	Road Projects	5,785,160
Construction Development Taxes		—	Law Enforcement	22,149,697
Utility Users Tax		60,775,247	Other	103,420,130
Other		209,244,079	Total Federal	2,642,328,430
Total Other Taxes		467,826,197	Other Aid	
Total Taxes		3,562,955,682	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	96,385,527
Operations		8,051,159	Total Other Aid	96,385,527
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		8,051,159	Assessments and Tax Collection Fees	29,035,305
Licenses, Permits and Franchises			Property Tax Administrative Fees	39,036,252
Animal Licenses		6,108,708	Auditing and Accounting Fees	22,893,940
Business Licenses		7,542,591	Communication Services	908,677
Construction Permits		17,414,860	Election Services	10,243,732
Road Privileges and Permits		180,925	Legal Services	17,434,842
Zoning Permits		3,893,526	Planning and Engineering Services	30,524,647
Franchises		12,179,711	Agricultural Services	3,403,716
Other		4,286,842	Civil Process Services	6,406,339
Total Licenses Permits and Franchises		51,607,163	Court Fees and Costs	16,394,175
Fines, Forfeitures and Penalties			Booking Fees	820,929
Vehicle Code Fines		17,613,777	Estate Fees	3,299,218
Other Court Fines		180,562,167	Human Services	1,499,840
Forfeitures and Penalties		33,692,213	Law Enforcement Services	459,710,398
Penalties and Cost on Delinquent Taxes		77,183,523	Recording Fees	73,928,715
Total Fines, Forfeitures and Penalties		309,051,680	Road and Street Services	730,831
Revenue from Use of Money and Property			Health Fees	59,318,026
Interest		199,899,671	Mental Health Services	1,301,571
Rents and Concessions		61,580,250	California Children Services	20,318,610
Royalties		348,808	Sanitation Services	21,352,664
Total Revenue from the Use of Money and Property		261,828,729	Institutional Care and Services	285,362,790
Aid from Other Governmental Agencies			Library Services	1,583,914
State			Park and Recreation Fees	15,931,560
Highway Users Tax		124,171,229	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	4,913,768
Realignment from the Vehicle License Fee Fund		493,400,810	Building Maintenance and Grounds	—
Public Assistance Administration		678,104,354	Administrative Services	—
Public Assistance Programs		884,078,470	Other	371,363,255
Realignment for Social Services		470,708,221	Total Charges for Current Services	1,497,717,714
Health:			Miscellaneous Revenue	
Aid for Mental Health		302,690,068	Other Sales	6,393,688
Realignment for Mental Health		287,092,880	Tobacco Settlement	94,438,502
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		12,262,971	Cancelled Warrants	7,756,707
Other Aid for Health		78,826,952	Other	158,573,338
Realignment for Health Services		129,308,933	Total Miscellaneous Revenue	267,162,235
Homeowners' Property Tax Relief		22,166,991	Other Financing Sources	
Open Space Tax Relief		40,052	Sale of Fixed Assets	11,628,588
SB90 Mandated Costs		63,039,940	Proceeds from the Sale of Bonds	—
Public Safety Fund		629,569,460	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	11,628,588
Supplemental Law Enforcement Services Fund (SLESF/COPS)		36,778,932	Total General County Revenues Before Transfers	13,276,064,359
Office of Criminal Justice and Planning Programs		8,152,142	Transfers In	
Library		1,643,987	Total Transfers In from Enterprises	298,525
District Attorney Programs		60,500,531	Operating Transfers Between Funds Other Than Governmental and Enterprise	14,103,011
Law Enforcement		—	Total General County Revenues and Transfers In	\$ 13,290,465,895
Other		284,810,529		
Total State		4,567,347,452		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Los Angeles

General			Public Ways and Facilities	
Board of Supervisors	\$	22,285,357	Total Roads	227,215,164
Clerk of the Board		23,300,653	Total Transportation Terminals	—
Administrative Officer		40,675,795	Total Transportation Systems	—
Other		3,442,071	Total Parking Facilities	5,730,730
Total Legislative and Administrative		89,703,876	Total Public Ways and Facilities	232,945,894
Finance			Health	
Auditor-Controller		57,126,679	Total Public Health	692,660,202
Treasurer-Tax Collector		43,594,016	Total Medical Care	184,373,857
Assessor		123,663,580	Total Mental Health	1,036,582,033
Other		—	Total Drug and Alcohol Abuse Services	177,132,081
Total Finance		224,384,275	Total Health	2,090,748,173
Counsel			Sanitation	
County Counsel		13,473,188	Total Refuse Collection and Disposal	—
Other		—	Total Sanitation	—
Total Counsel		13,473,188	Public Assistance	
Total Personnel		16,815,492	Welfare	
Total Elections		54,273,936	Administration	1,319,254,103
Total Communications		932,224	Aid Programs - Cash (Grants)	1,566,147,874
Total Property Management		60,893,456	Total Welfare	2,885,401,977
Plant Acquisition			Social Services	
Jails		—	Administration and Programs	1,238,504,234
Courts		51,573,206	Other	—
Other		117,552,828	Total Social Services	1,238,504,234
Total Plant Acquisition		169,126,034	General Relief	
Total Promotion		—	Aid to Indigents	159,315,616
Total Other General		142,154,351	Indigent Burial	—
Total General		771,756,832	Total General Relief	159,315,616
Public Protection			Total Care of Court Wards	6,421,446
Judicial			Total Veteran Services	2,029,958
Trial Court Maintenance of Effort (MOE)		224,820,478	Other Public Assistance	
Fifty Percent Excess Revenue Calculation		13,606,842	Workforce Investment Act (WIA)	28,928,565
Other Trial Court		283,289,897	Other	40,963,891
County Clerk		—	Total Other Public Assistance	69,892,456
Grand Jury (Including Audit)		1,160,510	Total Public Assistance	4,361,565,687
District Attorney-Prosecution		254,375,171	Education	
District Attorney-Family Support		172,254,690	Total School Administration	—
Public Defender		174,784,431	Total Library Services	92,989,512
Court Appointed Counsel		—	Total Agricultural Education	—
Other		24,622	Total Other Education	—
Total Judicial		1,124,316,641	Total Education	92,989,512
Total Police Protection		1,183,067,562	Recreation and Cultural Services	
Detention and Correction			Total Recreation Facilities	142,481,203
Adult Detention		602,885,277	Total Cultural Services	60,103,016
Juvenile Detention		250,303,678	Total Veteran Memorial Building	—
Probation		274,460,446	Total Small Craft Harbors	—
Total Detention and Correction		1,127,649,401	Total Recreation and Cultural	202,584,219
Total Fire Protection		10,952,666	Debt Service	
Total Flood Control - Soil and Water Conservation		—	Total Retirement of Long-Term Debt	239,714,832
Protective Inspection			Total Interest on Long-Term Debt	33,836,091
Agricultural Commissioner		20,482,324	Total Interest on Short-Term Notes and Warrants	13,077,294
Building Inspector		—	Total Debt Service	286,628,217
Other		5,394,696	Total General County Expenditures Before Transfers	11,696,722,235
Total Protective Inspection		25,877,020	Transfers Out	
Other Protection			Total Transfers Out to Enterprises	700,930,584
Local Agency Formation Commission (LAFCO)		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	60,517,710
Recorder		50,313,344	Total General County Expenditures and Transfers Out	\$ 12,458,170,529
Coroner		21,843,853		
Emergency Services		13,623,607		
Planning and Zoning		15,100,419		
Pound		18,265,337		
Other		66,493,851		
Total Other Protection		185,640,411		
Total Public Protection		3,657,503,701		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 11,395,988,351	\$ 4,957,967,029	\$ 6,438,021,322

Table 6. Counties Annual Report — Fiscal Year 2005-06

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 4,985,881,922
Total Deductions from Revenues	3,117,283,461
Net Patient Revenue	1,868,598,461
Total Other Operating Revenues	64,973,311
Total Operating Revenue	1,933,571,772
Total Operating Expenses	2,441,198,603
Net Operating Income (Loss)	(507,626,831)
Total Non-Operating Revenue	5,505,107
Total Non-Operating Expenses	31,434,829
Net Non-Operating Income	(25,929,722)
Net Income Before Extraordinary Items	(533,556,553)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(533,556,553)
Transfers In from the County	700,930,584
Transfers Out to the County	298,525
Net Transfers In (Out)	700,632,059
Net Income (Loss)	\$ 167,075,506
Current Year Capital Outlay (Enterprise Activity)	\$ 4,127,715

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 2,233,074
Local Cash Grants	18,457,869
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	1,620,450
Total Revenues	22,311,393
Purchased Transportation	13,098,231
Other Expenses	7,260,120
Total Expenses	20,358,351
Net Transit Income (Loss)	1,953,042
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 1,953,042
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 2005-06
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	\$ 383,912
Total Operating Expenses	<u>2,731,865</u>
Net Operating Income (Loss)	<u>(2,347,953)</u>
Total Non-Operating Revenue	3,820,464
Total Non-Operating Expenses	<u>234,348</u>
Income (Loss) Before Operating Transfers	<u>1,238,163</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 1,238,163</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 2,391,528</u>

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

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2005-06

Comments

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

1. Informational Note: In November 2002, county voters approved a special tax on structural improvements within the county, referred to as Health Services Measure B. This revenue is 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 recognized Health Services Measure B revenue in the amount of \$182.0 million in the 2005-06 fiscal year.
Reference: Table 6, Statement of County Revenues.

2. General operating expenditures, Communications department, includes intrafund billings to various other departments. The county reported Communications operating expenditures of \$932,224 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 \$55,733,980.
Reference: Table 6, Statement of County Expenditures.

3. 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, \$18,883,435; and Total Interest, \$10,762,814.
Reference: Table 6, Statement of County Expenditures.

4. 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, \$88,280,398; and Total Interest, \$59,925,435.
Reference: Table 6, Statement of County Expenditures.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Madera

Taxes			Federal	
Property Taxes			Public Assistance Administration	11,306,637
County Wide Secured and Unsecured	\$	14,588,086	Public Assistance Programs	10,213,659
Less Than County Wide Funds - Secured and Unsecured		135,315	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		12,142,872	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		43	Community Development Block Grant	—
Prior Year Secured and Unsecured		240,667	Health Grants	5,112,014
Total Property Taxes		27,106,983	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		7,024,420	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,499,168	DEA Programs/Drug and Alcohol Programs	690,198
Property Transfer		1,494,855	District Attorney Programs	1,923,265
Transient Lodging		1,737,132	Aging Programs	—
Timber Yield		2,488	Senior Citizens Programs	27,163
Aircraft		48,440	Road Projects	115,364
Construction Development Taxes		—	Law Enforcement	277,100
Utility Users Tax		—	Other	1,862,313
Other		500	Total Federal	31,527,713
Total Other Taxes		11,807,003	Other Aid	
Total Taxes		38,913,986	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	2,233,760
Operations		—	Total Other Aid	2,233,760
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	624,914
Licenses, Permits and Franchises			Property Tax Administrative Fees	275,547
Animal Licenses		36,288	Auditing and Accounting Fees	72,479
Business Licenses		87,900	Communication Services	—
Construction Permits		1,488,120	Election Services	41,468
Road Privileges and Permits		110,878	Legal Services	119,148
Zoning Permits		136,906	Planning and Engineering Services	2,212,103
Franchises		1,224,469	Agricultural Services	132,387
Other		1,105,215	Civil Process Services	87,421
Total Licenses Permits and Franchises		4,189,776	Court Fees and Costs	331,905
Fines, Forfeitures and Penalties			Booking Fees	143,429
Vehicle Code Fines		60,566	Estate Fees	76,424
Other Court Fines		1,831,884	Human Services	173,533
Forfeitures and Penalties		79,887	Law Enforcement Services	380,412
Penalties and Cost on Delinquent Taxes		296,693	Recording Fees	1,393,637
Total Fines, Forfeitures and Penalties		2,269,030	Road and Street Services	1,031,772
Revenue from Use of Money and Property			Health Fees	205,300
Interest		1,443,806	Mental Health Services	15,425
Rents and Concessions		8,829	California Children Services	(45,777)
Royalties		—	Sanitation Services	1,671,783
Total Revenue from the Use of Money and Property		1,452,635	Institutional Care and Services	177,628
Aid from Other Governmental Agencies			Library Services	53,888
State			Park and Recreation Fees	—
Highway Users Tax		3,461,403	Other:	
Motor Vehicle In-Lieu Tax		44,458	Personnel Services	190
Realignment from the Vehicle License Fee Fund		5,296,700	Building Maintenance and Grounds	—
Public Assistance Administration		4,128,637	Administrative Services	342,316
Public Assistance Programs		14,944,636	Other	2,096,417
Realignment for Social Services		4,954,781	Total Charges for Current Services	11,613,749
Health:			Miscellaneous Revenue	
Aid for Mental Health		3,119,376	Other Sales	71,246
Realignment for Mental Health		4,093,800	Tobacco Settlement	7,964,371
Medically Indigent Adults		—	Welfare Repayments	189,859
Alcohol and Drug Abuse		14,422	Cancelled Warrants	10,866
Other Aid for Health		1,373,176	Other	1,074,604
Realignment for Health Services		1,364,787	Total Miscellaneous Revenue	9,310,946
Homeowners' Property Tax Relief		236,287	Other Financing Sources	
Open Space Tax Relief		1,378,084	Sale of Fixed Assets	274,416
SB90 Mandated Costs		379,359	Proceeds from the Sale of Bonds	—
Public Safety Fund		6,129,234	Other Long-Term Debt Proceeds	22,450,000
Other:			Total Other Financing Sources	22,724,416
Supplemental Law Enforcement Services Fund (SLESF/COPS)		583,564	Total General County Revenues Before Transfers	180,834,354
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		42,424	Total Transfers In from Enterprises	—
District Attorney Programs		1,172,641	Operating Transfers Between Funds Other Than Governmental and Enterprise	251,549
Law Enforcement		600,230	Total General County Revenues and Transfers In	\$ 181,085,903
Other		3,280,344		
Total State		56,598,343		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Madera

General		Public Ways and Facilities	
Board of Supervisors	\$ —	Total Roads	8,778,995
Clerk of the Board	1,034,607	Total Transportation Terminals	—
Administrative Officer	569,804	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,604,411	Total Public Ways and Facilities	8,778,995
Finance		Health	
Auditor-Controller	1,340,795	Total Public Health	3,431,174
Treasurer-Tax Collector	563,276	Total Medical Care	6,367,315
Assessor	2,204,176	Total Mental Health	8,245,767
Other	304,800	Total Drug and Alcohol Abuse Services	1,641,507
Total Finance	4,413,047	Total Health	19,685,763
Counsel		Sanitation	
County Counsel	1,383,270	Total Refuse Collection and Disposal	943,137
Other	—	Total Sanitation	943,137
Total Counsel	1,383,270	Public Assistance	
Total Personnel	653,258	Welfare	
Total Elections	956,092	Administration	16,446,751
Total Communications	—	Aid Programs - Cash (Grants)	27,593,731
Total Property Management	5,412,059	Total Welfare	44,040,482
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,792,597
Courts	—	Other	—
Other	22,123,571	Total Social Services	1,792,597
Total Plant Acquisition	22,123,571	General Relief	
Total Promotion	260,000	Aid to Indigents	895,694
Total Other General	3,109,422	Indigent Burial	29,608
Total General	39,915,130	Total General Relief	925,302
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	199,687
Trial Court Maintenance of Effort (MOE)	1,060,138	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	398,170
County Clerk	412,732	Total Other Public Assistance	398,170
Grand Jury (Including Audit)	47,050	Total Public Assistance	47,356,238
District Attorney-Prosecution	2,376,507	Education	
District Attorney-Family Support	2,862,819	Total School Administration	—
Public Defender	1,641,604	Total Library Services	1,390,375
Court Appointed Counsel	—	Total Agricultural Education	121,474
Other	—	Total Other Education	1,164,287
Total Judicial	8,400,850	Total Education	2,676,136
Total Police Protection	9,414,271	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	8,791,622	Total Cultural Services	—
Juvenile Detention	4,146,551	Total Veteran Memorial Building	—
Probation	3,273,584	Total Small Craft Harbors	—
Total Detention and Correction	16,211,757	Total Recreation and Cultural	—
Total Fire Protection	3,750,389	Debt Service	
Total Flood Control - Soil and Water Conservation	256,137	Total Retirement of Long-Term Debt	187,703
Protective Inspection		Total Interest on Long-Term Debt	462,570
Agricultural Commissioner	984,743	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,233,522	Total Debt Service	650,273
Other	68,657	Total General County Expenditures Before Transfers	163,375,839
Total Protective Inspection	2,286,922	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	4,000
Local Agency Formation Commission (LAFCO)	47,496	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	206,222	Total General County Expenditures and Transfers Out	\$ 163,379,839
Coroner	320,817		
Emergency Services	310,282		
Planning and Zoning	1,358,801		
Pound	729,800		
Other	76,423		
Total Other Protection	3,049,841		
Total Public Protection	43,370,167		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 52,795,550	\$ 39,784,792	\$ 13,010,758

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Madera

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 7,831,977
Electr Monitoring Equip	—	—	—	—	—	—	6,202
Electronic Fingerprint - Sheriff	—	—	—	—	—	—	24,584
IFAS SQL Software	—	—	—	—	—	—	217,427
Landfill Liability	—	—	—	—	—	—	7,634,299
Personal Computers - Assessor	—	—	—	—	—	—	6,671
Recycling Facility	—	—	—	—	—	—	425,085
Total Other Long-Term Debt Schedule				—	—	—	16,146,245
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 16,146,245

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 33,708,710
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* 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 2005-06
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		Yes
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$ 2,698,084	
Total Operating Expenses	2,504,709	
Net Operating Income (Loss)	193,375	
Total Non-Operating Revenues	105,778	
Total Non-Operating Expenses	50,750	
Income (Loss) Before Operating Transfers	248,403	
Transfers In from the County	—	
Transfers Out to the County	—	
Net Transfers In (Out)	—	
Net Income (Loss)	\$ 248,403	
Current Year Capital Outlay (Enterprise Activity)	\$ —	

Other Enterprise Statement of Revenues and Expenses: Putney Ranch Camp	
Total Operating Revenue	\$ 10,375
Total Operating Expense	19,621
Net Operating Income (Loss)	(9,246)
Total Non-Operating Revenue	37
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(9,209)
Transfers In from the County	4,000
Transfers Out to the County	—
Net Transfers In (Out)	4,000
Net Income (Loss)	\$ (5,209)
Current Year Capital Outlay	\$ —

Comments

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

1. Informational Note: Charges for Current Services Revenues, California Children Services, reflect a negative balance of (\$45,777) due to an accrual reversal. The actual current year revenues are \$47,177.
Reference: Table 6, Statement of County Revenues.
2. Informational Note: Miscellaneous Revenues have increased significantly due to \$7,964,371 in Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future tobacco settlement revenues.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Marin

Taxes			Federal	
Property Taxes			Public Assistance Administration	5,639,217
County Wide Secured and Unsecured	\$	112,464,390	Public Assistance Programs	19,963,960
Less Than County Wide Funds - Secured and Unsecured		10,283,107	Health Administration	274,755
Property Tax In-Lieu of Vehicle License Fees		18,990,464	Workforce Investment Act (WIA)	5,613,178
Voter Approved Indebtedness		—	Community Development Block Grant	6,380,150
Prior Year Secured and Unsecured		64,834	Health Grants	4,493,937
Total Property Taxes		141,802,795	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,945,849	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		4,100,616	District Attorney Programs	—
Transient Lodging		1,558,546	Aging Programs	900,999
Timber Yield		—	Senior Citizens Programs	—
Aircraft		286,862	Road Projects	—
Construction Development Taxes		—	Law Enforcement	289,437
Utility Users Tax		—	Other	577,096
Other		—		
Total Other Taxes		8,891,873	Total Federal	44,132,729
Total Taxes		150,694,668	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		1,700,185	Other Governmental Agencies	2,454,327
Capital Outlay		—		
Total Special Benefit Assessments		1,700,185	Total Other Aid	2,454,327
Licenses, Permits and Franchises			Charges for Current Services	
Animal Licenses		206,442	Assessments and Tax Collection Fees	4,488,316
Business Licenses		1,847,649	Property Tax Administrative Fees	10,448
Construction Permits		2,742,149	Auditing and Accounting Fees	100,765
Road Privileges and Permits		69,347	Communication Services	1,342,160
Zoning Permits		639,267	Election Services	687,929
Franchises		561,337	Legal Services	227,732
Other		3,276,259	Planning and Engineering Services	1,649,059
Total Licenses Permits and Franchises		9,342,450	Agricultural Services	—
Fines, Forfeitures and Penalties			Civil Process Services	60,374
Vehicle Code Fines		245,310	Court Fees and Costs	760,982
Other Court Fines		3,253,177	Booking Fees	229,145
Forfeitures and Penalties		1,283,322	Estate Fees	294,667
Penalties and Cost on Delinquent Taxes		3,408,206	Human Services	87,193
Total Fines, Forfeitures and Penalties		8,190,015	Law Enforcement Services	455,323
Revenue from Use of Money and Property			Recording Fees	1,444,334
Interest		7,007,121	Road and Street Services	—
Rents and Concessions		1,631,512	Health Fees	900,188
Royalties		181	Mental Health Services	743,567
Total Revenue from the Use of Money and Property		8,638,814	California Children Services	4,333
Aid from Other Governmental Agencies			Sanitation Services	—
State			Institutional Care and Services	706,110
Highway Users Tax		4,354,206	Library Services	306,296
Motor Vehicle In-Lieu Tax		45,967	Park and Recreation Fees	560,560
Realignment from the Vehicle License Fee Fund		15,871,171	Other:	
Public Assistance Administration		8,344,266	Personnel Services	—
Public Assistance Programs		9,054,940	Building Maintenance and Grounds	—
Realignment for Social Services		7,876,030	Administrative Services	—
Health:			Other	31,786,590
Aid for Mental Health		5,372,923	Total Charges for Current Services	46,846,071
Realignment for Mental Health		8,954,411	Miscellaneous Revenue	
Medically Indigent Adults		—	Other Sales	204,435
Alcohol and Drug Abuse		506,434	Tobacco Settlement	455,679
Other Aid for Health		3,695,073	Welfare Repayments	—
Realignment for Health Services		3,524,748	Cancelled Warrants	—
Homeowners' Property Tax Relief		748,394	Other	7,094,288
Open Space Tax Relief		—	Total Miscellaneous Revenue	7,754,402
SB90 Mandated Costs		3,598,578	Other Financing Sources	
Public Safety Fund		21,499,048	Sale of Fixed Assets	—
Other:			Proceeds from the Sale of Bonds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		141,296	Other Long-Term Debt Proceeds	—
Office of Criminal Justice and Planning Programs		—	Total Other Financing Sources	—
Library		201,391	Total General County Revenues Before Transfers	393,682,026
District Attorney Programs		—	Transfers In	
Law Enforcement		—	Total Transfers In from Enterprises	—
Other		20,139,489	Operating Transfers Between Funds Other Than Governmental and Enterprise	21,554,674
Total State		113,928,365	Total General County Revenues and Transfers In	\$ 415,236,700

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Marin

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,299,408	Total Roads	7,425,066
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,905,483	Total Transportation Systems	4,404,785
Other	114,435	Total Parking Facilities	—
Total Legislative and Administrative	4,319,326	Total Public Ways and Facilities	11,829,851
Finance		Health	
Auditor-Controller	10,090,931	Total Public Health	33,327,590
Treasurer-Tax Collector	2,236,509	Total Medical Care	9,418,843
Assessor	6,754,539	Total Mental Health	27,124,322
Other	(490,414)	Total Drug and Alcohol Abuse Services	6,594,682
Total Finance	18,591,565	Total Health	76,465,437
Counsel		Sanitation	
County Counsel	3,441,012	Total Refuse Collection and Disposal	—
Other	191,820	Total Sanitation	—
Total Counsel	3,632,832	Public Assistance	
Total Personnel	3,990,827	Welfare	
Total Elections	2,329,052	Administration	936,570
Total Communications	6,679,541	Aid Programs - Cash (Grants)	18,134,247
Total Property Management	5,168,811	Total Welfare	19,070,817
Plant Acquisition		Social Services	
Jails	974,165	Administration and Programs	21,127,480
Courts	—	Other	—
Other	3,889,924	Total Social Services	21,127,480
Total Plant Acquisition	4,864,089	General Relief	
Total Promotion	30,000	Aid to Indigents	5,203,737
Total Other General	30,008,555	Indigent Burial	—
Total General	79,614,598	Total General Relief	5,203,737
Public Protection		Total Care of Court Wards	60,791
Judicial		Total Veteran Services	73,738
Trial Court Maintenance of Effort (MOE)	2,111,712	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	788,401	Workforce Investment Act (WIA)	6,389,218
Other Trial Court	2,379,569	Other	—
County Clerk	282,275	Total Other Public Assistance	6,389,218
Grand Jury (Including Audit)	140,663	Total Public Assistance	51,925,781
District Attorney-Prosecution	13,510,285	Education	
District Attorney-Family Support	4,128,852	Total School Administration	—
Public Defender	7,642,076	Total Library Services	9,892,733
Court Appointed Counsel	—	Total Agricultural Education	250,344
Other	1,875,361	Total Other Education	—
Total Judicial	32,859,194	Total Education	10,143,077
Total Police Protection	20,801,838	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	4,042,011
Adult Detention	15,296,854	Total Cultural Services	—
Juvenile Detention	3,022,425	Total Veteran Memorial Building	3,310,970
Probation	8,911,513	Total Small Craft Harbors	—
Total Detention and Correction	27,230,792	Total Recreation and Cultural	7,352,981
Total Fire Protection	18,279,282	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	3,667,138
Protective Inspection		Total Interest on Long-Term Debt	8,179,173
Agricultural Commissioner	1,540,030	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,900,978	Total Debt Service	11,846,311
Other	—	Total General County Expenditures Before Transfers	367,428,363
Total Protective Inspection	3,441,008	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	29,468
Recorder	484,541	Total General County Expenditures and Transfers Out	\$ 367,457,831
Coroner	1,108,477		
Emergency Services	2,035,340		
Planning and Zoning	6,087,390		
Pound	2,621,672		
Other	3,300,793		
Total Other Protection	15,638,213		
Total Public Protection	118,250,327		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 167,601,766	\$ 132,912,846	\$ 34,688,920

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Marin

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
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	—	—	—	—	—	—	11,432,276
IBM Mainframe 10051	—	—	—	—	—	—	259,621
Infrastructure Fac 10049	—	—	—	—	—	—	—
Master Equip Lease 10050	—	—	—	—	—	—	42,121
Master Equip Lease 10052	—	—	—	—	—	—	22,800
Sweeper	—	—	—	—	—	—	53,707
IT Agreement SAP Servers	—	—	—	—	—	—	905,735
Total Other Long-Term Debt Schedule				—	—	—	12,716,260
County Total Bonds and Other Long-Term Debt				\$ 112,805,000	\$ 112,805,000	\$ —	\$ 125,521,260

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 66,870,334
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* 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 2005-06
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	\$ 742,763
Total Operating Expenses	<u>2,329,257</u>
Net Operating Income (Loss)	<u>(1,586,494)</u>
Total Non-Operating Revenue	1,661,557
Total Non-Operating Expenses	<u>62,335</u>
Income (Loss) Before Operating Transfers	<u>12,728</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 12,728</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

Other Enterprise Statement of Revenues and Expenses: Parks	
Total Operating Revenue	\$ 1,569,839
Total Operating Expense	<u>1,709,291</u>
Net Operating Income (Loss)	<u>(139,452)</u>
Total Non-Operating Revenue	124,000
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(15,452)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (15,452)</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

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

1. Informational Note: General Expenditures, Finance - Other, reflect a negative balance of (\$490,414) due to an indirect cost credit. The actual current year expenditures are \$4,430,185.
Reference: Table 6, Statement of County Expenditures.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Mariposa

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,704,399
County Wide Secured and Unsecured	\$	4,293,651	Public Assistance Programs	1,249,088
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		1,340,258	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	395,499
Prior Year Secured and Unsecured		95,125	Health Grants	127,456
Total Property Taxes		5,729,034	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	3,942
Sales and Use Taxes		1,603,884	Office of Criminal Justice and Planning Programs	416,903
Transportation Tax (Non-Transit)		296,874	DEA Programs/Drug and Alcohol Programs	413,197
Property Transfer		220,802	District Attorney Programs	918,814
Transient Lodging		8,722,748	Aging Programs	—
Timber Yield		8,467	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	120,496
Utility Users Tax		—	Other	1,939,799
Other		—	Total Federal	7,289,593
Total Other Taxes		10,852,775	Other Aid	
Total Taxes		16,581,809	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	—
Operations		—	Total Other Aid	—
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	139,357
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		5,783	Auditing and Accounting Fees	16,009
Business Licenses		—	Communication Services	—
Construction Permits		731,576	Election Services	13,148
Road Privileges and Permits		—	Legal Services	6,088
Zoning Permits		—	Planning and Engineering Services	121,678
Franchises		137,866	Agricultural Services	3,798
Other		—	Civil Process Services	17,214
Total Licenses Permits and Franchises		875,225	Court Fees and Costs	330,210
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		133,177	Estate Fees	29,359
Other Court Fines		162,595	Human Services	2,922
Forfeitures and Penalties		93,237	Law Enforcement Services	84,222
Penalties and Cost on Delinquent Taxes		198,372	Recording Fees	191,342
Total Fines, Forfeitures and Penalties		587,381	Road and Street Services	512,548
Revenue from Use of Money and Property			Health Fees	66,564
Interest		279,541	Mental Health Services	—
Rents and Concessions		6,850	California Children Services	25,669
Royalties		—	Sanitation Services	18,716
Total Revenue from the Use of Money and Property		286,391	Institutional Care and Services	7,450
Aid from Other Governmental Agencies			Library Services	16,648
State			Park and Recreation Fees	20,600
Highway Users Tax		1,182,733	Other:	
Motor Vehicle In-Lieu Tax		369,909	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,188,268	Building Maintenance and Grounds	288,038
Public Assistance Administration		2,119,839	Administrative Services	—
Public Assistance Programs		1,264,357	Other	830,197
Realignment for Social Services		1,478,164	Total Charges for Current Services	2,741,777
Health:			Miscellaneous Revenue	
Aid for Mental Health		919,025	Other Sales	—
Realignment for Mental Health		466,624	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		341,033	Cancelled Warrants	22,363
Other Aid for Health		526,470	Other	480,023
Realignment for Health Services		269,789	Total Miscellaneous Revenue	502,386
Homeowners' Property Tax Relief		79,504	Other Financing Sources	
Open Space Tax Relief		204,569	Sale of Fixed Assets	—
SB90 Mandated Costs		63,768	Proceeds from the Sale of Bonds	—
Public Safety Fund		921,584	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		12,622	Total General County Revenues Before Transfers	44,716,517
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		16,065	Total Transfers In from Enterprises	—
District Attorney Programs		407,205	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		661,742	Total General County Revenues and Transfers In	\$ 44,716,517
Other		3,358,685		
Total State		15,851,955		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Mariposa

General		Public Ways and Facilities	
Board of Supervisors	\$ 503,923	Total Roads	5,878,843
Clerk of the Board	42,092	Total Transportation Terminals	—
Administrative Officer	461,836	Total Transportation Systems	—
Other	—	Total Parking Facilities	50,000
Total Legislative and Administrative	1,007,851	Total Public Ways and Facilities	5,928,843
Finance		Health	
Auditor-Controller	645,839	Total Public Health	2,006,805
Treasurer-Tax Collector	517,913	Total Medical Care	—
Assessor	611,355	Total Mental Health	1,469,748
Other	—	Total Drug and Alcohol Abuse Services	875,849
Total Finance	1,775,107	Total Health	4,352,402
Counsel		Sanitation	
County Counsel	230,736	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	230,736	Public Assistance	
Total Personnel	193,683	Welfare	
Total Elections	624,497	Administration	1,115,490
Total Communications	—	Aid Programs - Cash (Grants)	2,570,985
Total Property Management	1,478,337	Total Welfare	3,686,475
Plant Acquisition		Social Services	
Jails	23,051	Administration and Programs	2,797,217
Courts	—	Other	386,741
Other	319,491	Total Social Services	3,183,958
Total Plant Acquisition	342,542	General Relief	
Total Promotion	299,878	Aid to Indigents	39,644
Total Other General	1,137,760	Indigent Burial	—
Total General	7,090,391	Total General Relief	39,644
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	41,666
Trial Court Maintenance of Effort (MOE)	134,330	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	37,377	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	1,609,906
County Clerk	59,346	Total Other Public Assistance	1,609,906
Grand Jury (Including Audit)	61,267	Total Public Assistance	8,561,649
District Attorney-Prosecution	1,019,189	Education	
District Attorney-Family Support	657,446	Total School Administration	164,800
Public Defender	—	Total Library Services	409,326
Court Appointed Counsel	400,598	Total Agricultural Education	124,378
Other	16,150	Total Other Education	46,839
Total Judicial	2,385,703	Total Education	745,343
Total Police Protection	4,068,260	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	298,916
Adult Detention	1,649,154	Total Cultural Services	564,758
Juvenile Detention	296,813	Total Veteran Memorial Building	—
Probation	827,530	Total Small Craft Harbors	—
Total Detention and Correction	2,773,497	Total Recreation and Cultural	863,674
Total Fire Protection	1,000,370	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	159,983
Protective Inspection		Total Interest on Long-Term Debt	117,611
Agricultural Commissioner	253,598	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	599,794	Total Debt Service	277,594
Other	—	Total General County Expenditures Before Transfers	41,491,628
Total Protective Inspection	853,392	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	7,413	Operating Transfers Between Funds Other Than Governmental and Enterprise	263,011
Recorder	203,785	Total General County Expenditures and Transfers Out	\$ 41,754,639
Coroner	1,337,480		
Emergency Services	—		
Planning and Zoning	728,088		
Pound	4,981		
Other	308,763		
Total Other Protection	2,590,510		
Total Public Protection	13,671,732		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 24,219,167	\$ 18,441,992	\$ 5,777,175

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Mariposa

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Federal Construction Loans							
Government Center	1997	—	—	\$ 2,730,850	\$ —	\$ 788,850	\$ 1,942,000
Total Federal Construction Loans				2,730,850	—	788,850	1,942,000
State Construction Loans							
Solid Waste Composting Project	2003	—	—	3,200,000	—	68,000	3,132,000
Hangar Construction	1997	—	—	132,686	—	68,248	64,438
Hangar MPA 1-01-L-3	2002	—	—	241,000	—	45,841	195,159
Total State Construction Loans				3,573,686	—	182,089	3,391,597
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	3,559,155
Compensated Absences - Transit	—	—	—	—	—	—	9,363
Postclosure Landfill Liability	—	—	—	—	—	—	2,070,081
Solid Waste - Septic	—	—	—	—	—	—	30,500
Trackless Snow Blower	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	5,669,099
County Total Bonds and Other Long-Term Debt				\$ 6,304,536	\$ —	\$ 970,939	\$ 11,002,696

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 68,334
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* 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	\$ 14,191
Local Cash Grants	188,205
State Cash Grants	37,257
Federal Cash Grants	49,997
Other Revenues	2,422
Total Revenues	292,072
Purchased Transportation	—
Other Expenses	205,356
Total Expenses	205,356
Net Transit Income (Loss)	86,716
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 86,716
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 2005-06
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	\$ 195,385
Total Operating Expenses	<u>249,663</u>
Net Operating Income (Loss)	<u>(54,278)</u>
Total Non-Operating Revenue	10,753
Total Non-Operating Expenses	<u>42,050</u>
Income (Loss) Before Operating Transfers	<u>(85,575)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (85,575)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,707,504
Total Operating Expenses	<u>1,469,513</u>
Net Operating Income (Loss)	<u>237,991</u>
Total Non-Operating Revenues	24,015
Total Non-Operating Expenses	<u>1,713</u>
Income (Loss) Before Operating Transfers	<u>260,293</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 260,293</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 3,769,531</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Mendocino

Taxes			Federal	
Property Taxes			Public Assistance Administration	9,842,708
County Wide Secured and Unsecured	\$	23,433,665	Public Assistance Programs	22,545,149
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	3,935
Property Tax In-Lieu of Vehicle License Fees		8,279,550	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		1,884,245	Health Grants	—
Total Property Taxes		33,597,460	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		4,132,660	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		198,476	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		718,973	District Attorney Programs	—
Transient Lodging		3,808,103	Aging Programs	—
Timber Yield		596,634	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	165,972
Utility Users Tax		—	Other	542,510
Other		—		
Total Other Taxes		9,454,846	Total Federal	33,100,274
Total Taxes		43,052,306	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	121,054
Capital Outlay		—		
Total Special Benefit Assessments		—	Total Other Aid	121,054
Licenses, Permits and Franchises			Charges for Current Services	
Animal Licenses		192,397	Assessments and Tax Collection Fees	142,346
Business Licenses		91,464	Property Tax Administrative Fees	164,495
Construction Permits		1,037,108	Auditing and Accounting Fees	263,743
Road Privileges and Permits		75,138	Communication Services	51
Zoning Permits		709,903	Election Services	197,168
Franchises		788,740	Legal Services	559,301
Other		429,774	Planning and Engineering Services	975,635
Total Licenses Permits and Franchises		3,324,524	Agricultural Services	29,289
Fines, Forfeitures and Penalties			Civil Process Services	54,916
Vehicle Code Fines		803,702	Court Fees and Costs	1,812,235
Other Court Fines		724,365	Booking Fees	149,000
Forfeitures and Penalties		680,690	Estate Fees	55,420
Penalties and Cost on Delinquent Taxes		1,842,036	Human Services	175,492
Total Fines, Forfeitures and Penalties		4,050,793	Law Enforcement Services	1,714,097
Revenue from Use of Money and Property			Recording Fees	578,449
Interest		1,776,180	Road and Street Services	115,667
Rents and Concessions		41,697	Health Fees	1,603,508
Royalties		—	Mental Health Services	917,833
Total Revenue from the Use of Money and Property		1,817,877	California Children Services	1,936
Aid from Other Governmental Agencies			Sanitation Services	318,808
State			Institutional Care and Services	288,749
Highway Users Tax		2,825,348	Library Services	79,033
Motor Vehicle In-Lieu Tax		58,042	Park and Recreation Fees	8,445
Realignment from the Vehicle License Fee Fund		4,744,781	Other:	
Public Assistance Administration		7,025,526	Personnel Services	—
Public Assistance Programs		4,297,306	Building Maintenance and Grounds	116,716
Realignment for Social Services		8,778,082	Administrative Services	184,276
Health:			Other	914,870
Aid for Mental Health		9,987,266	Total Charges for Current Services	11,421,478
Realignment for Mental Health		2,840,484	Miscellaneous Revenue	
Medically Indigent Adults		—	Other Sales	276,646
Alcohol and Drug Abuse		1,515,939	Tobacco Settlement	427,905
Other Aid for Health		1,286,265	Welfare Repayments	74,306
Realignment for Health Services		1,594,493	Cancelled Warrants	7,639
Homeowners' Property Tax Relief		325,096	Other	460,936
Open Space Tax Relief		632,283	Total Miscellaneous Revenue	1,247,432
SB90 Mandated Costs		357,279	Other Financing Sources	
Public Safety Fund		6,313,678	Sale of Fixed Assets	15,833
Other:			Proceeds from the Sale of Bonds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		223,665	Other Long-Term Debt Proceeds	—
Office of Criminal Justice and Planning Programs		—	Total Other Financing Sources	15,833
Library		332,910	Total General County Revenues Before Transfers	160,878,568
District Attorney Programs		972,863	Transfers In	
Law Enforcement		500,000	Total Transfers In from Enterprises	—
Other		8,115,691	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total State		62,726,997	Total General County Revenues and Transfers In	\$ 160,878,568

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Mendocino

General		Public Ways and Facilities	
Board of Supervisors	\$ 697,396	Total Roads	10,310,455
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	853,263	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,550,659	Total Public Ways and Facilities	10,310,455
Finance		Health	
Auditor-Controller	726,312	Total Public Health	6,462,467
Treasurer-Tax Collector	518,568	Total Medical Care	2,073,656
Assessor	1,407,158	Total Mental Health	13,767,983
Other	422,174	Total Drug and Alcohol Abuse Services	2,387,477
Total Finance	3,074,212	Total Health	24,691,583
Counsel		Sanitation	
County Counsel	629,413	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	629,413	Public Assistance	
Total Personnel	659,500	Welfare	
Total Elections	515,231	Administration	6,003,055
Total Communications	—	Aid Programs - Cash (Grants)	20,219,921
Total Property Management	2,465,282	Total Welfare	26,222,976
Plant Acquisition		Social Services	
Jails	217,452	Administration and Programs	24,044,718
Courts	—	Other	—
Other	932,327	Total Social Services	24,044,718
Total Plant Acquisition	1,149,779	General Relief	
Total Promotion	491,923	Aid to Indigents	758,130
Total Other General	4,960,395	Indigent Burial	20,458
Total General	15,496,394	Total General Relief	778,588
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	237,790
Trial Court Maintenance of Effort (MOE)	770,403	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	1,695,228	Other	—
County Clerk	126,577	Total Other Public Assistance	—
Grand Jury (Including Audit)	120,920	Total Public Assistance	51,284,072
District Attorney-Prosecution	3,796,199	Education	
District Attorney-Family Support	2,286,531	Total School Administration	—
Public Defender	2,506,781	Total Library Services	1,288,508
Court Appointed Counsel	—	Total Agricultural Education	206,860
Other	—	Total Other Education	—
Total Judicial	11,302,639	Total Education	1,495,368
Total Police Protection	9,499,019	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	7,023,557	Total Cultural Services	291,017
Juvenile Detention	2,082,486	Total Veteran Memorial Building	—
Probation	2,983,036	Total Small Craft Harbors	—
Total Detention and Correction	12,089,079	Total Recreation and Cultural	291,017
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	396,071	Total Retirement of Long-Term Debt	5,237,162
Protective Inspection		Total Interest on Long-Term Debt	7,643,509
Agricultural Commissioner	735,967	Total Interest on Short-Term Notes and Warrants	3,933,148
Building Inspector	1,164,100	Total Debt Service	16,813,819
Other	—	Total General County Expenditures Before Transfers	160,605,237
Total Protective Inspection	1,900,067	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	25,000
Local Agency Formation Commission (LAFCO)	187,313	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	310,693	Total General County Expenditures and Transfers Out	\$ 160,630,237
Coroner	1,454,880		
Emergency Services	538,730	Appropriations Limits	
Planning and Zoning	1,607,598	Appropriations Limit	
Pound	828,620	Total Annual Appropriations Subject to the Limit	
Other	107,820	Total Annual Appropriations Under/(Over) Appropriations Limit	
Total Other Protection	5,035,654		
Total Public Protection	40,222,529	\$ 57,721,984	\$ 45,000,600
			\$ 12,721,384

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Mendocino

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation	1996	1997	2009	\$ 30,720,000	\$ 29,815,000	\$ 13,720,000	\$ 16,095,000
Pension Obligation	2002	2004	2026	91,945,000	91,945,000	1,795,000	90,150,000
Total Pension Obligation Bonds				122,665,000	121,760,000	15,515,000	106,245,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	4,262,996
Energy Retrofit Loan	—	—	—	—	—	—	25,749
Energy Retrofit Loan #2	—	—	—	—	—	—	214,953
Equipment Leases	—	—	—	—	—	—	445,460
Equipment Leases 2003-04	—	—	—	—	—	—	427,502
Equipment Leases 2004-05	—	—	—	—	—	—	13,114
Equipment Leases 2005-06	—	—	—	—	—	—	559,813
Equipment Leases 2001-02	—	—	—	—	—	—	391,969
Postclosure Landfill Liability	—	—	—	—	—	—	7,962,650
Total Other Long-Term Debt Schedule				—	—	—	14,304,206
County Total Bonds and Other Long-Term Debt				\$ 122,665,000	\$ 121,760,000	\$ 15,515,000	\$ 120,549,206

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 49,412,719
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* 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 2005-06
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	\$ 44,624
Total Operating Expenses	<u>325,986</u>
Net Operating Income (Loss)	<u>(281,362)</u>
Total Non-Operating Revenue	255,792
Total Non-Operating Expenses	<u>99,443</u>
Income (Loss) Before Operating Transfers	<u>(125,013)</u>
Transfers In from the County	25,000
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>25,000</u>
Net Income (Loss)	<u>\$ (100,013)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 1,602,378
Total Operating Expenses	<u>1,872,771</u>
Net Operating Income (Loss)	<u>(270,393)</u>
Total Non-Operating Revenues	56,187
Total Non-Operating Expenses	<u>2,124</u>
Income (Loss) Before Operating Transfers	<u>(216,330)</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (216,330)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Merced

Taxes			Federal	
Property Taxes			Public Assistance Administration	39,971,146
County Wide Secured and Unsecured	\$	29,389,532	Public Assistance Programs	26,684,202
Less Than County Wide Funds - Secured and Unsecured		12,119,539	Health Administration	598,842
Property Tax In-Lieu of Vehicle License Fees		22,208,036	Workforce Investment Act (WIA)	6,417,771
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		64,312	Health Grants	1,666,300
Total Property Taxes		63,781,419	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		6,562,557	Office of Criminal Justice and Planning Programs	894,803
Transportation Tax (Non-Transit)		922,254	DEA Programs/Drug and Alcohol Programs	1,433,506
Property Transfer		2,451,542	District Attorney Programs	6,270,751
Transient Lodging		367,209	Aging Programs	887,134
Timber Yield		—	Senior Citizens Programs	590,875
Aircraft		—	Road Projects	960,474
Construction Development Taxes		1,008,024	Law Enforcement	249,095
Utility Users Tax		—	Other	959,316
Other		—	Total Federal	87,584,215
Total Other Taxes		11,311,586	Other Aid	
Total Taxes		75,093,005	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	878,250
Operations		—	Total Other Aid	878,250
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,692,579
Licenses, Permits and Franchises			Property Tax Administrative Fees	587,508
Animal Licenses		78,232	Auditing and Accounting Fees	22,543
Business Licenses		185,503	Communication Services	141,156
Construction Permits		2,468,651	Election Services	222,665
Road Privileges and Permits		390,861	Legal Services	740,009
Zoning Permits		59,646	Planning and Engineering Services	1,226,566
Franchises		1,740,859	Agricultural Services	478,519
Other		235,047	Civil Process Services	249,954
Total Licenses Permits and Franchises		5,158,799	Court Fees and Costs	2,652,719
Fines, Forfeitures and Penalties			Booking Fees	328,402
Vehicle Code Fines		3,775,657	Estate Fees	89,714
Other Court Fines		5,586,779	Human Services	238,068
Forfeitures and Penalties		173,654	Law Enforcement Services	775,320
Penalties and Cost on Delinquent Taxes		630,509	Recording Fees	2,144,067
Total Fines, Forfeitures and Penalties		10,166,599	Road and Street Services	3,130,345
Revenue from Use of Money and Property			Health Fees	604,683
Interest		6,265,358	Mental Health Services	811,785
Rents and Concessions		1,266,893	California Children Services	1,870
Royalties		—	Sanitation Services	882,784
Total Revenue from the Use of Money and Property		7,532,251	Institutional Care and Services	831,031
Aid from Other Governmental Agencies			Library Services	111,730
State			Park and Recreation Fees	324,722
Highway Users Tax		4,683,496	Other:	
Motor Vehicle In-Lieu Tax		387,239	Personnel Services	7,934,269
Realignment from the Vehicle License Fee Fund		10,732,003	Building Maintenance and Grounds	—
Public Assistance Administration		14,395,168	Administrative Services	—
Public Assistance Programs		28,229,400	Other	4,338,397
Realignment for Social Services		9,576,635	Total Charges for Current Services	30,561,405
Health:			Miscellaneous Revenue	
Aid for Mental Health		8,537,471	Other Sales	—
Realignment for Mental Health		6,672,688	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	591,261
Alcohol and Drug Abuse		835,812	Cancelled Warrants	82,492
Other Aid for Health		3,347,389	Other	3,285,502
Realignment for Health Services		2,415,176	Total Miscellaneous Revenue	3,959,255
Homeowners' Property Tax Relief		537,402	Other Financing Sources	
Open Space Tax Relief		1,412,597	Sale of Fixed Assets	24,584
SB90 Mandated Costs		1,056,601	Proceeds from the Sale of Bonds	—
Public Safety Fund		12,082,919	Other Long-Term Debt Proceeds	4,101,748
Other:			Total Other Financing Sources	4,126,332
Supplemental Law Enforcement Services Fund (SLESF/COPS)		802,380	Total General County Revenues Before Transfers	350,987,187
Office of Criminal Justice and Planning Programs		639,364	Transfers In	
Library		94,312	Total Transfers In from Enterprises	127,816
District Attorney Programs		3,217,073	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		427,195	Total General County Revenues and Transfers In	\$ 351,115,003
Other		15,844,756		
Total State		125,927,076		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Merced

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,345,367	Total Roads	14,610,014
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,386,324	Total Transportation Systems	—
Other	6,677	Total Parking Facilities	—
Total Legislative and Administrative	2,738,368	Total Public Ways and Facilities	14,610,014
Finance		Health	
Auditor-Controller	2,492,814	Total Public Health	14,000,110
Treasurer-Tax Collector	1,376,822	Total Medical Care	4,841,355
Assessor	2,917,968	Total Mental Health	17,684,556
Other	2,351,677	Total Drug and Alcohol Abuse Services	3,410,155
Total Finance	9,139,281	Total Health	39,936,176
Counsel		Sanitation	
County Counsel	1,185,499	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,185,499	Public Assistance	
Total Personnel	1,314,771	Welfare	
Total Elections	1,622,935	Administration	37,509,009
Total Communications	—	Aid Programs - Cash (Grants)	61,153,252
Total Property Management	2,004,185	Total Welfare	98,662,261
Plant Acquisition		Social Services	
Jails	124,273	Administration and Programs	20,424,921
Courts	6,916,616	Other	—
Other	1,347,162	Total Social Services	20,424,921
Total Plant Acquisition	8,388,051	General Relief	
Total Promotion	2,475,289	Aid to Indigents	489,095
Total Other General	6,871,477	Indigent Burial	—
Total General	35,739,856	Total General Relief	489,095
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	127,438
Trial Court Maintenance of Effort (MOE)	1,772,820	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	785,461	Workforce Investment Act (WIA)	6,168,693
Other Trial Court	1,459,756	Other	1,653,507
County Clerk	105,529	Total Other Public Assistance	7,822,200
Grand Jury (Including Audit)	104,516	Total Public Assistance	127,525,915
District Attorney-Prosecution	6,252,618	Education	
District Attorney-Family Support	8,616,387	Total School Administration	—
Public Defender	2,143,769	Total Library Services	1,777,383
Court Appointed Counsel	1,543,468	Total Agricultural Education	270,684
Other	35,561	Total Other Education	—
Total Judicial	22,819,885	Total Education	2,048,067
Total Police Protection	13,718,795	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	2,122,720
Adult Detention	15,303,853	Total Cultural Services	15,000
Juvenile Detention	6,747,689	Total Veteran Memorial Building	—
Probation	5,796,709	Total Small Craft Harbors	—
Total Detention and Correction	27,848,251	Total Recreation and Cultural	2,137,720
Total Fire Protection	10,313,059	Debt Service	
Total Flood Control - Soil and Water Conservation	91,819	Total Retirement of Long-Term Debt	3,823,279
Protective Inspection		Total Interest on Long-Term Debt	5,027,286
Agricultural Commissioner	2,609,972	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,388,751	Total Debt Service	8,850,565
Other	414,297	Total General County Expenditures Before Transfers	316,544,081
Total Protective Inspection	4,413,020	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	277,000
Local Agency Formation Commission (LAFCO)	49,937	Operating Transfers Between Funds Other Than Governmental and Enterprise	139,000
Recorder	1,088,085	Total General County Expenditures and Transfers Out	\$ 316,960,081
Coroner	808,471		
Emergency Services	939,488		
Planning and Zoning	2,390,581		
Pound	1,088,044		
Other	126,333		
Total Other Protection	6,490,939		
Total Public Protection	85,695,768		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 458,880,273	\$ 99,335,229	\$ 359,545,044

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Merced

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension - Prior Svc Cost	1999	1999	2016	\$ 63,070,000	\$ 63,070,000	\$ 6,380,000	\$ 56,690,000
Total Pension Obligation Bonds				63,070,000	63,070,000	6,380,000	56,690,000
Special Assessment Bonds							
1915 Act - Ashley Estates	1992	1993	2020	1,230,000	775,000	335,000	440,000
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	84,016	1,256,000
Total Special Assessment Bonds				5,415,016	4,805,016	544,016	4,261,000
Other Long-Term Debt Schedule							
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	3,634,525
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	7,833,476
CA Energy Commission	—	—	—	—	—	—	1,225,737
Capital Leases	—	—	—	—	—	—	2,280,314
Capital Leases (less than 10 years)	—	—	—	—	—	—	1,151,970
Compensated Absences	—	—	—	—	—	—	20,232,277
Compensated Absences - Enterprise	—	—	—	—	—	—	697,107
Landfill Closure Fee	—	—	—	—	—	—	8,148,547
Total Other Long-Term Debt Schedule				—	—	—	45,203,953
County Total Bonds and Other Long-Term Debt				\$ 68,485,016	\$ 67,875,016	\$ 6,924,016	\$ 106,154,953

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 43,734,923
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* 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	65,273
Total Non-Operating Expenses	—
Net Non-Operating Income	65,273
Net Income Before Extraordinary Items	185,273
Extraordinary Items	—
Income (Loss) Before Operating Transfers	185,273
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 185,273
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 902,454
Local Cash Grants	3,221,490
State Cash Grants	684,287
Federal Cash Grants	8,486,689
Other Revenues	225,604
Total Revenues	13,520,524
Purchased Transportation	6,285,837
Other Expenses	2,198,272
Total Expenses	8,484,109
Net Transit Income (Loss)	5,036,415
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 5,036,415
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 2005-06
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	\$	1,732,389
Total Operating Expenses		<u>1,764,175</u>
Net Operating Income (Loss)		<u>(31,786)</u>
Total Non-Operating Revenue		2,176,577
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>2,144,791</u>
Transfers In from the County		277,000
Transfers Out to the County		<u>26,690</u>
Net Transfers In (Out)		<u>250,310</u>
Net Income (Loss)	\$	<u>2,395,101</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>2,536,483</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	9,385,923
Total Operating Expenses		<u>7,988,713</u>
Net Operating Income (Loss)		<u>1,397,210</u>
Total Non-Operating Revenues		578,088
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>1,975,298</u>
Transfers In from the County		—
Transfers Out to the County		<u>101,126</u>
Net Transfers In (Out)		<u>(101,126)</u>
Net Income (Loss)	\$	<u>1,874,172</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>329,656</u>

Other Enterprise Statement of Revenues and Expenses:		
Total Operating Revenue	\$	—
Total Operating Expense		<u>—</u>
Net Operating Income (Loss)		<u>—</u>
Total Non-Operating Revenue		—
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>—</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>—</u>
Current Year Capital Outlay	\$	<u>—</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Modoc

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,356,183
County Wide Secured and Unsecured	\$	2,505,776	Public Assistance Programs	1,039,899
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		812,702	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		84,020	Health Grants	216,504
Total Property Taxes		3,402,498	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		230,371	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	392,929
Property Transfer		79,139	District Attorney Programs	—
Transient Lodging		30,171	Aging Programs	—
Timber Yield		88,196	Senior Citizens Programs	—
Aircraft		—	Road Projects	438,984
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	1,875,207
Other		—	Total Federal	5,319,706
Total Other Taxes		427,877	Other Aid	
Total Taxes		3,830,375	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	2,617,759
Operations		320,580	Total Other Aid	2,617,759
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		320,580	Assessments and Tax Collection Fees	234,643
Licenses, Permits and Franchises			Property Tax Administrative Fees	57,359
Animal Licenses		485	Auditing and Accounting Fees	57,739
Business Licenses		—	Communication Services	—
Construction Permits		120,060	Election Services	16,911
Road Privileges and Permits		—	Legal Services	—
Zoning Permits		2,480	Planning and Engineering Services	29,823
Franchises		54,334	Agricultural Services	168,275
Other		11,169	Civil Process Services	4,860
Total Licenses Permits and Franchises		188,528	Court Fees and Costs	7,764
Fines, Forfeitures and Penalties			Booking Fees	2,744
Vehicle Code Fines		67,467	Estate Fees	—
Other Court Fines		123,807	Human Services	—
Forfeitures and Penalties		1,336	Law Enforcement Services	42,507
Penalties and Cost on Delinquent Taxes		88,495	Recording Fees	68,480
Total Fines, Forfeitures and Penalties		281,105	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	—
Interest		199,712	Mental Health Services	52,198
Rents and Concessions		10,018	California Children Services	124,879
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		209,730	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	8,263
State			Park and Recreation Fees	—
Highway Users Tax		1,695,946	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,142,479	Building Maintenance and Grounds	—
Public Assistance Administration		1,732,090	Administrative Services	—
Public Assistance Programs		802,225	Other	95,327
Realignment for Social Services		790,943	Total Charges for Current Services	971,772
Health:			Miscellaneous Revenue	
Aid for Mental Health		270,825	Other Sales	—
Realignment for Mental Health		450,325	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	113,691
Alcohol and Drug Abuse		193,999	Cancelled Warrants	—
Other Aid for Health		412,285	Other	48,977
Realignment for Health Services		305,534	Total Miscellaneous Revenue	162,668
Homeowners' Property Tax Relief		43,918	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	200
SB90 Mandated Costs		27,500	Proceeds from the Sale of Bonds	—
Public Safety Fund		453,281	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	200
Supplemental Law Enforcement Services Fund (SLESF/COPS)		133,829	Total General County Revenues Before Transfers	25,528,869
Office of Criminal Justice and Planning Programs		224,921	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		500,000	Total General County Revenues and Transfers In	\$ 25,528,869
Other		2,446,346		
Total State		11,626,446		

**Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Modoc**

General			Public Ways and Facilities	
Board of Supervisors	\$	228,055	Total Roads	4,823,317
Clerk of the Board		92,235	Total Transportation Terminals	—
Administrative Officer		289,914	Total Transportation Systems	—
Other		—	Total Parking Facilities	—
Total Legislative and Administrative		618,275	Total Public Ways and Facilities	4,823,317
Finance			Health	
Auditor-Controller		379,890	Total Public Health	2,138,408
Treasurer-Tax Collector		314,483	Total Medical Care	—
Assessor		492,367	Total Mental Health	1,924,889
Other		—	Total Drug and Alcohol Abuse Services	933,902
Total Finance		1,186,740	Total Health	4,997,199
Counsel			Sanitation	
County Counsel		57,371	Total Refuse Collection and Disposal	—
Other		—	Total Sanitation	—
Total Counsel		57,371	Public Assistance	
Total Personnel		20,140	Welfare	
Total Elections		164,003	Administration	2,234,780
Total Communications		—	Aid Programs - Cash (Grants)	2,185,412
Total Property Management		467,797	Total Welfare	4,420,192
Plant Acquisition			Social Services	
Jails		—	Administration and Programs	632,115
Courts		—	Other	—
Other		—	Total Social Services	632,115
Total Plant Acquisition		—	General Relief	
Total Promotion		—	Aid to Indigents	99,209
Total Other General		636,824	Indigent Burial	8,259
Total General		3,151,150	Total General Relief	107,468
Public Protection			Total Care of Court Wards	105,190
Judicial			Total Veteran Services	36,926
Trial Court Maintenance of Effort (MOE)		104,728	Other Public Assistance	
Fifty Percent Excess Revenue Calculation		—	Workforce Investment Act (WIA)	—
Other Trial Court		—	Other	15,982
County Clerk		—	Total Other Public Assistance	15,982
Grand Jury (Including Audit)		5,584	Total Public Assistance	5,317,873
District Attorney-Prosecution		364,228	Education	
District Attorney-Family Support		572,060	Total School Administration	—
Public Defender		165,540	Total Library Services	402,110
Court Appointed Counsel		55,950	Total Agricultural Education	123,498
Other		296,402	Total Other Education	3,308
Total Judicial		1,564,492	Total Education	528,916
Total Police Protection		1,695,419	Recreation and Cultural Services	
Detention and Correction			Total Recreation Facilities	152,544
Adult Detention		678,756	Total Cultural Services	73,731
Juvenile Detention		—	Total Veteran Memorial Building	—
Probation		438,539	Total Small Craft Harbors	—
Total Detention and Correction		1,117,295	Total Recreation and Cultural	226,275
Total Fire Protection		—	Debt Service	
Total Flood Control - Soil and Water Conservation		—	Total Retirement of Long-Term Debt	121,781
Protective Inspection			Total Interest on Long-Term Debt	16,810
Agricultural Commissioner		634,812	Total Interest on Short-Term Notes and Warrants	—
Building Inspector		—	Total Debt Service	138,591
Other		—	Total General County Expenditures Before Transfers	25,167,847
Total Protective Inspection		634,812	Transfers Out	
Other Protection			Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)		—	Operating Transfers Between Funds Other Than	—
Recorder		176,713	Governmental and Enterprise	—
Coroner		9,562	Total General County Expenditures and Transfers Out	\$ 25,167,847
Emergency Services		93,730		
Planning and Zoning		339,616		
Pound		—		
Other		352,887		
Total Other Protection		972,508		
Total Public Protection		5,984,526		

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 2005-06
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	10,111
Net Operating Income (Loss)	(10,111)
Total Non-Operating Revenue	222,766
Total Non-Operating Expenses	52,525
Income (Loss) Before Operating Transfers	160,130
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 160,130
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	\$ 657,828
Total Operating Expenses	708,647
Net Operating Income (Loss)	(50,819)
Total Non-Operating Revenues	43,773
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(7,046)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (7,046)
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 2005-06
Statement of County Revenues
County of Mono

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,251,346
County Wide Secured and Unsecured	\$	12,093,599	Public Assistance Programs	127,837
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		1,153,638	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		1,475,140	Health Grants	175,287
Total Property Taxes		14,722,377	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		491,658	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		419,742	District Attorney Programs	—
Transient Lodging		2,460,724	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	22,552
Utility Users Tax		—	Other	1,665,088
Other		4,521	Total Federal	3,242,110
Total Other Taxes		3,376,645	Other Aid	
Total Taxes		18,099,022	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	26,541
Operations		—	Total Other Aid	26,541
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	272,223
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		23,793	Auditing and Accounting Fees	—
Business Licenses		19,464	Communication Services	230,286
Construction Permits		246,929	Election Services	—
Road Privileges and Permits		14,426	Legal Services	48,620
Zoning Permits		—	Planning and Engineering Services	258,147
Franchises		136,827	Agricultural Services	—
Other		1,000	Civil Process Services	7,114
Total Licenses Permits and Franchises		442,439	Court Fees and Costs	7,635
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		149,676	Estate Fees	—
Other Court Fines		387,453	Human Services	33,650
Forfeitures and Penalties		19,210	Law Enforcement Services	45,105
Penalties and Cost on Delinquent Taxes		85,125	Recording Fees	229,448
Total Fines, Forfeitures and Penalties		641,464	Road and Street Services	113,624
Revenue from Use of Money and Property			Health Fees	573,529
Interest		395,658	Mental Health Services	120,514
Rents and Concessions		23,385	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		419,043	Institutional Care and Services	622,361
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	23,435
Highway Users Tax		1,338,130	Other:	
Motor Vehicle In-Lieu Tax		4,465	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,536,481	Building Maintenance and Grounds	—
Public Assistance Administration		808,169	Administrative Services	6,409
Public Assistance Programs		241,121	Other	1,421,222
Realignment for Social Services		482,614	Total Charges for Current Services	4,013,322
Health:			Miscellaneous Revenue	
Aid for Mental Health		360,969	Other Sales	24,056
Realignment for Mental Health		320,307	Tobacco Settlement	127,511
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		912,851	Cancelled Warrants	—
Other Aid for Health		475,550	Other	39,702
Realignment for Health Services		387,105	Total Miscellaneous Revenue	191,269
Homeowners' Property Tax Relief		43,592	Other Financing Sources	
Open Space Tax Relief		66,548	Sale of Fixed Assets	—
SB90 Mandated Costs		101,530	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,556,839	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		111,685	Total General County Revenues Before Transfers	38,070,963
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		390,391	Operating Transfers Between Funds Other Than Governmental and Enterprise	127,511
Law Enforcement		512,992	Total General County Revenues and Transfers In	\$ 38,198,474
Other		1,344,414		
Total State		10,995,753		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Mono

General		Public Ways and Facilities	
Board of Supervisors	\$ 527,705	Total Roads	3,476,315
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	582,302	Total Transportation Systems	—
Other	273,498	Total Parking Facilities	—
Total Legislative and Administrative	1,383,505	Total Public Ways and Facilities	3,476,315
Finance		Health	
Auditor-Controller	581,953	Total Public Health	2,261,290
Treasurer-Tax Collector	315,752	Total Medical Care	2,656,534
Assessor	1,224,032	Total Mental Health	2,253,548
Other	—	Total Drug and Alcohol Abuse Services	—
Total Finance	2,121,737	Total Health	7,171,372
Counsel		Sanitation	
County Counsel	506,654	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	506,654	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	99,502	Administration	1,489,474
Total Communications	133,588	Aid Programs - Cash (Grants)	559,412
Total Property Management	720,393	Total Welfare	2,048,886
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	700,929
Courts	—	Other	—
Other	2,986,148	Total Social Services	700,929
Total Plant Acquisition	2,986,148	General Relief	
Total Promotion	264,811	Aid to Indigents	26,579
Total Other General	3,467,427	Indigent Burial	—
Total General	11,683,765	Total General Relief	26,579
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	28,201
Trial Court Maintenance of Effort (MOE)	412,442	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	83,103	Workforce Investment Act (WIA)	—
Other Trial Court	577,160	Other	—
County Clerk	123,285	Total Other Public Assistance	—
Grand Jury (Including Audit)	5,110	Total Public Assistance	2,804,595
District Attorney-Prosecution	715,663	Education	
District Attorney-Family Support	407,576	Total School Administration	—
Public Defender	428,618	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	26,804
Other	135,144	Total Other Education	—
Total Judicial	2,888,101	Total Education	26,804
Total Police Protection	4,079,039	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	690,785
Adult Detention	1,510,820	Total Cultural Services	2,890
Juvenile Detention	85,343	Total Veteran Memorial Building	—
Probation	400,831	Total Small Craft Harbors	—
Total Detention and Correction	1,996,994	Total Recreation and Cultural	693,675
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	431,282
Protective Inspection		Total Interest on Long-Term Debt	119,036
Agricultural Commissioner	—	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	404,024	Total Debt Service	550,318
Other	121,220	Total General County Expenditures Before Transfers	38,473,212
Total Protective Inspection	525,244	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	215,000
Local Agency Formation Commission (LAFCO)	25,663	Operating Transfers Between Funds Other Than Governmental and Enterprise	136,224
Recorder	184,927	Total General County Expenditures and Transfers Out	\$ 38,824,436
Coroner	—		
Emergency Services	165,073		
Planning and Zoning	940,723		
Pound	383,784		
Other	876,820		
Total Other Protection	2,576,990		
Total Public Protection	12,066,368		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 18,620,604	\$ 14,026,076	\$ 4,594,528

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Mono

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Avaya Financial Services	—	—	—	—	—	—	\$ 473,766
Capital Leases	—	—	—	—	—	—	935,075
Compensated Absences	—	—	—	—	—	—	2,614,113
Compensated Absences - Enterprise	—	—	—	—	—	—	24,473
Interest Free Loan for Cap. Imprv.	—	—	—	—	—	—	366,668
Landfill Closure & Post-Closure	—	—	—	—	—	—	2,892,697
Total Other Long-Term Debt Schedule				—	—	—	7,306,792
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 7,306,792

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 7,840,395
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* 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	4,995
Total Non-Operating Expenses	155,251
Net Non-Operating Income	(150,256)
Net Income Before Extraordinary Items	(150,256)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(150,256)
Transfers In from the County	215,000
Transfers Out to the County	—
Net Transfers In (Out)	215,000
Net Income (Loss)	\$ 64,744
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 22,000
Local Cash Grants	567,694
State Cash Grants	36,959
Federal Cash Grants	—
Other Revenues	(12,636)
Total Revenues	614,017
Purchased Transportation	685,131
Other Expenses	—
Total Expenses	685,131
Net Transit Income (Loss)	(71,114)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (71,114)
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 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mono

Airport Enterprise/Activity Statement of Revenues and Expenses		No
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	4,898
Total Operating Expenses		<u>489,812</u>
Net Operating Income (Loss)		<u>(484,914)</u>
Total Non-Operating Revenue		66,722
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>(418,192)</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>(418,192)</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		Yes
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	2,242,305
Total Operating Expenses		<u>1,581,541</u>
Net Operating Income (Loss)		<u>660,764</u>
Total Non-Operating Revenues		98,186
Total Non-Operating Expenses		<u>383,491</u>
Income (Loss) Before Operating Transfers		<u>375,459</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>375,459</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>13,167</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	\$ <u>—</u>
Current Year Capital Outlay	\$ <u>—</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Monterey

Taxes			Federal	
Property Taxes			Public Assistance Administration	31,204,348
County Wide Secured and Unsecured	\$	66,488,573	Public Assistance Programs	22,798,061
Less Than County Wide Funds - Secured and Unsecured		5,308,313	Health Administration	3,034,446
Property Tax In-Lieu of Vehicle License Fees		36,871,179	Workforce Investment Act (WIA)	7,697,402
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		1,162,487	Health Grants	—
Total Property Taxes		109,830,552	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		8,499,916	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,402,538	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		4,045,949	District Attorney Programs	124,764
Transient Lodging		15,733,656	Aging Programs	1,381,696
Timber Yield		446	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	2,498,879
Utility Users Tax		—	Other	13,297,161
Other		166,462	Total Federal	82,036,757
Total Other Taxes		29,848,967	Other Aid	
Total Taxes		139,679,519	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	3,768,204
Operations		—	Total Other Aid	3,768,204
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	3,138,517
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		205,503	Auditing and Accounting Fees	301,124
Business Licenses		2,902,167	Communication Services	4,965,670
Construction Permits		5,614,578	Election Services	1,230,949
Road Privileges and Permits		—	Legal Services	1,934,463
Zoning Permits		2,331,810	Planning and Engineering Services	2,001,438
Franchises		5,786,847	Agricultural Services	1,864,094
Other		2,904,649	Civil Process Services	119,179
Total Licenses Permits and Franchises		19,745,554	Court Fees and Costs	4,083,086
Fines, Forfeitures and Penalties			Booking Fees	759,573
Vehicle Code Fines		2,389,770	Estate Fees	101,046
Other Court Fines		2,776,182	Human Services	80,050
Forfeitures and Penalties		3,999,580	Law Enforcement Services	2,528,611
Penalties and Cost on Delinquent Taxes		2,533,886	Recording Fees	2,765,443
Total Fines, Forfeitures and Penalties		11,699,418	Road and Street Services	172,149
Revenue from Use of Money and Property			Health Fees	14,553,765
Interest		9,738,725	Mental Health Services	1,186,554
Rents and Concessions		960,008	California Children Services	3,379,918
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		10,698,733	Institutional Care and Services	1,422,691
Aid from Other Governmental Agencies			Library Services	110,134
State			Park and Recreation Fees	4,687,681
Highway Users Tax		6,903,910	Other:	
Motor Vehicle In-Lieu Tax		126,277	Personnel Services	—
Realignment from the Vehicle License Fee Fund		13,509,650	Building Maintenance and Grounds	—
Public Assistance Administration		34,557,115	Administrative Services	2,592,294
Public Assistance Programs		26,036,375	Other	17,198,114
Realignment for Social Services		12,376,334	Total Charges for Current Services	71,176,543
Health:			Miscellaneous Revenue	
Aid for Mental Health		22,549,234	Other Sales	2,237,974
Realignment for Mental Health		8,430,068	Tobacco Settlement	3,985,761
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		671,911	Cancelled Warrants	48,738
Other Aid for Health		4,937,382	Other	6,196,623
Realignment for Health Services		3,108,748	Total Miscellaneous Revenue	12,469,096
Homeowners' Property Tax Relief		435,712	Other Financing Sources	
Open Space Tax Relief		965,429	Sale of Fixed Assets	24,985
SB90 Mandated Costs		1,961,148	Proceeds from the Sale of Bonds	—
Public Safety Fund		28,605,666	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	24,985
Supplemental Law Enforcement Services Fund (SLESF/COPS)		392,653	Total General County Revenues Before Transfers	547,564,291
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		87,268	Total Transfers In from Enterprises	—
District Attorney Programs		190,634	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,992,117	Total General County Revenues and Transfers In	\$ 547,564,291
Other		28,427,851		
Total State		196,265,482		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Monterey

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,983,044	Total Roads	30,180,189
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	3,249,923	Total Transportation Systems	—
Other	714,696	Total Parking Facilities	—
Total Legislative and Administrative	5,947,663	Total Public Ways and Facilities	30,180,189
Finance		Health	
Auditor-Controller	3,783,933	Total Public Health	49,360,851
Treasurer-Tax Collector	2,176,099	Total Medical Care	2,086,835
Assessor	4,227,016	Total Mental Health	38,161,844
Other	5,391,455	Total Drug and Alcohol Abuse Services	5,373,322
Total Finance	15,578,503	Total Health	94,982,852
Counsel		Sanitation	
County Counsel	3,604,927	Total Refuse Collection and Disposal	110,006
Other	669,633	Total Sanitation	110,006
Total Counsel	4,274,560	Public Assistance	
Total Personnel	2,665,956	Welfare	
Total Elections	5,834,761	Administration	58,621,001
Total Communications	9,720,891	Aid Programs - Cash (Grants)	56,361,164
Total Property Management	8,774,764	Total Welfare	114,982,165
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,029,641
Courts	—	Other	2,290,913
Other	16,008,343	Total Social Services	3,320,554
Total Plant Acquisition	16,008,343	General Relief	
Total Promotion	1,363,192	Aid to Indigents	422,134
Total Other General	6,662,013	Indigent Burial	—
Total General	76,830,646	Total General Relief	422,134
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	493,696
Trial Court Maintenance of Effort (MOE)	7,235,940	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	781,410	Workforce Investment Act (WIA)	8,536,041
Other Trial Court	685,917	Other	2,352,854
County Clerk	—	Total Other Public Assistance	10,888,895
Grand Jury (Including Audit)	195,131	Total Public Assistance	130,107,444
District Attorney-Prosecution	12,723,020	Education	
District Attorney-Family Support	10,756,494	Total School Administration	—
Public Defender	5,446,721	Total Library Services	5,855,222
Court Appointed Counsel	1,428,500	Total Agricultural Education	581,897
Other	—	Total Other Education	—
Total Judicial	39,253,133	Total Education	6,437,119
Total Police Protection	34,320,044	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	5,801,322
Adult Detention	31,132,457	Total Cultural Services	—
Juvenile Detention	12,664,246	Total Veteran Memorial Building	—
Probation	12,896,034	Total Small Craft Harbors	—
Total Detention and Correction	56,692,737	Total Recreation and Cultural	5,801,322
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	1,838,049	Total Retirement of Long-Term Debt	2,470,000
Protective Inspection		Total Interest on Long-Term Debt	4,593,440
Agricultural Commissioner	6,752,123	Total Interest on Short-Term Notes and Warrants	1,251,081
Building Inspector	5,901,270	Total Debt Service	8,314,521
Other	—	Total General County Expenditures Before Transfers	521,305,510
Total Protective Inspection	12,653,393	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	25,857,943
Local Agency Formation Commission (LAFCO)	2,336,136	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	1,534,470	Total General County Expenditures and Transfers Out	\$ 547,163,453
Coroner	1,379,318		
Emergency Services	1,888,909		
Planning and Zoning	11,710,606		
Pound	1,816,232		
Other	3,118,384		
Total Other Protection	23,784,055		
Total Public Protection	168,541,411		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 433,457,937	\$ 145,536,668	\$ 287,921,269

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Monterey

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
Judgment Obligation Bonds	2004	2004	2013	\$ 7,470,000	\$ 7,470,000	\$ 1,375,000	\$ 6,095,000
Total Revenue Bonds				7,470,000	7,470,000	1,375,000	6,095,000
Other Long-Term Debt Schedule							
Compensated Absences Payable	—	—	—	—	—	—	22,850,764
Estimated Self-Insurance	—	—	—	—	—	—	43,372,518
Landfill Closure/Postclosure Liability	—	—	—	—	—	—	4,681,956
Total Other Long-Term Debt Schedule				—	—	—	70,905,238
County Total Bonds and Other Long-Term Debt				\$ 7,470,000	\$ 7,470,000	\$ 1,375,000	\$ 77,000,238

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 277,779,266
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* 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	\$ 292,754,154
Total Deductions from Revenues	228,143,078
Net Patient Revenue	64,611,076
Total Other Operating Revenues	3,366,438
Total Operating Revenue	67,977,514
Total Operating Expenses	118,741,071
Net Operating Income (Loss)	(50,763,557)
Total Non-Operating Revenue	25,718,418
Total Non-Operating Expenses	5,286,739
Net Non-Operating Income	20,431,679
Net Income Before Extraordinary Items	(30,331,878)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(30,331,878)
Transfers In from the County	25,857,943
Transfers Out to the County	—
Net Transfers In (Out)	25,857,943
Net Income (Loss)	\$ (4,473,935)
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 2005-06
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)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

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

1. Informational Note: Judgment Obligation Bonds are classified as Revenue Bonds because the Revenue Bonds schedule is the most suitable bond schedule for reporting this type of long-term debt.
Reference: Table 6, Statement of Long-Term Debt.
2. Informational Note: Long-Term Capital Lease Obligation, Natividad Medical Ctr-Series C COP, was removed from the report because the lease obligation was refunded during the 2001-02 fiscal year. This caused a \$37.9M reduction in total lease obligations.
Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Napa

Taxes			Federal	
Property Taxes			Public Assistance Administration	9,356,034
County Wide Secured and Unsecured	\$	38,603,753	Public Assistance Programs	1,695,048
Less Than County Wide Funds - Secured and Unsecured		6,658,671	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		10,513,076	Workforce Investment Act (WIA)	620,757
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		528,267	Health Grants	1,203,152
Total Property Taxes		56,303,767	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		6,355,163	Office of Criminal Justice and Planning Programs	50,645
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	15,000
Property Transfer		2,253,151	District Attorney Programs	—
Transient Lodging		7,045,287	Aging Programs	—
Timber Yield		2,801	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	5,159,973
Other		159	Total Federal	18,100,609
Total Other Taxes		15,656,561	Other Aid	
Total Taxes		71,960,328	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	5,662,593
Operations		—	Total Other Aid	5,662,593
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,689,412
Licenses, Permits and Franchises			Property Tax Administrative Fees	275,919
Animal Licenses		87,350	Auditing and Accounting Fees	232,891
Business Licenses		10,372	Communication Services	346,350
Construction Permits		2,940,370	Election Services	44,971
Road Privileges and Permits		70,018	Legal Services	666,304
Zoning Permits		696,974	Planning and Engineering Services	1,805,429
Franchises		694,462	Agricultural Services	400,676
Other		1,966,237	Civil Process Services	37,025
Total Licenses Permits and Franchises		6,465,783	Court Fees and Costs	360,661
Fines, Forfeitures and Penalties			Booking Fees	164,373
Vehicle Code Fines		1,512,359	Estate Fees	85,288
Other Court Fines		1,392,210	Human Services	104,791
Forfeitures and Penalties		245,016	Law Enforcement Services	6,097,201
Penalties and Cost on Delinquent Taxes		1,039,579	Recording Fees	1,037,034
Total Fines, Forfeitures and Penalties		4,189,164	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	481,239
Interest		2,539,163	Mental Health Services	3,461,679
Rents and Concessions		133,271	California Children Services	520
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		2,672,434	Institutional Care and Services	203,577
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	—
Highway Users Tax		2,711,034	Other:	
Motor Vehicle In-Lieu Tax		462,000	Personnel Services	—
Realignment from the Vehicle License Fee Fund		6,754,364	Building Maintenance and Grounds	365,355
Public Assistance Administration		8,427,861	Administrative Services	4,572,215
Public Assistance Programs		10,058,342	Other	375,354
Realignment for Social Services		3,727,984	Total Charges for Current Services	22,808,264
Health:			Miscellaneous Revenue	
Aid for Mental Health		2,256,505	Other Sales	130,961
Realignment for Mental Health		4,708,038	Tobacco Settlement	1,232,935
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		1,071,471	Cancelled Warrants	—
Other Aid for Health		2,498,875	Other	2,995,312
Realignment for Health Services		1,739,699	Total Miscellaneous Revenue	4,359,208
Homeowners' Property Tax Relief		343,154	Other Financing Sources	
Open Space Tax Relief		90,219	Sale of Fixed Assets	6,654
SB90 Mandated Costs		1,546,041	Proceeds from the Sale of Bonds	—
Public Safety Fund		11,176,412	Other Long-Term Debt Proceeds	595,812
Other:			Total Other Financing Sources	602,466
Supplemental Law Enforcement Services Fund (SLESF/COPS)		372,551	Total General County Revenues Before Transfers	204,780,648
Office of Criminal Justice and Planning Programs		257,556	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		1,062,490	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		500,000	Total General County Revenues and Transfers In	\$ 204,780,648
Other		8,195,203		
Total State		67,959,799		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Napa

General		Public Ways and Facilities	
Board of Supervisors	\$ 552,132	Total Roads	8,313,863
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,724,060	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,276,192	Total Public Ways and Facilities	8,313,863
Finance		Health	
Auditor-Controller	2,058,433	Total Public Health	12,980,456
Treasurer-Tax Collector	1,411,766	Total Medical Care	—
Assessor	2,723,907	Total Mental Health	13,807,496
Other	—	Total Drug and Alcohol Abuse Services	4,472,289
Total Finance	6,194,106	Total Health	31,260,241
Counsel		Sanitation	
County Counsel	2,588,812	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,588,812	Public Assistance	
Total Personnel	1,362,000	Welfare	
Total Elections	1,896,652	Administration	6,927,596
Total Communications	870,910	Aid Programs - Cash (Grants)	8,504,914
Total Property Management	4,525,533	Total Welfare	15,432,510
Plant Acquisition		Social Services	
Jails	1,581,956	Administration and Programs	7,676,422
Courts	63,825	Other	—
Other	2,262,544	Total Social Services	7,676,422
Total Plant Acquisition	3,908,325	General Relief	
Total Promotion	—	Aid to Indigents	329,312
Total Other General	11,270,927	Indigent Burial	—
Total General	34,893,457	Total General Relief	329,312
Public Protection		Total Care of Court Wards	590,553
Judicial		Total Veteran Services	76,175
Trial Court Maintenance of Effort (MOE)	719,168	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	355,388	Workforce Investment Act (WIA)	46,903
Other Trial Court	—	Other	4,986,010
County Clerk	—	Total Other Public Assistance	5,032,913
Grand Jury (Including Audit)	24,121	Total Public Assistance	29,137,885
District Attorney-Prosecution	6,392,521	Education	
District Attorney-Family Support	4,052,748	Total School Administration	—
Public Defender	3,016,796	Total Library Services	—
Court Appointed Counsel	846,366	Total Agricultural Education	322,735
Other	—	Total Other Education	—
Total Judicial	15,407,108	Total Education	322,735
Total Police Protection	17,541,037	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	63,495
Adult Detention	9,520,811	Total Cultural Services	—
Juvenile Detention	3,364,542	Total Veteran Memorial Building	—
Probation	6,112,196	Total Small Craft Harbors	—
Total Detention and Correction	18,997,549	Total Recreation and Cultural	63,495
Total Fire Protection	7,602,458	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,260,000
Protective Inspection		Total Interest on Long-Term Debt	1,656,806
Agricultural Commissioner	2,713,275	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,598,619	Total Debt Service	3,916,806
Other	—	Total General County Expenditures Before Transfers	184,439,533
Total Protective Inspection	4,311,894	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	846,048	Governmental and Enterprise	—
Coroner	446,254	Total General County Expenditures and Transfers Out	\$ 184,439,533
Emergency Services	1,872,394		
Planning and Zoning	7,567,438		
Pound	1,245,198		
Other	693,673		
Total Other Protection	12,671,005		
Total Public Protection	76,531,051		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 386,171,591	\$ 70,106,052	\$ 316,065,539

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Napa

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Napa County Hangars	2002	—	—	\$ 500,000	\$ —	\$ 84,922	\$ 415,078
Energy Management Projects	2004	—	—	448,422	—	—	448,422
Total State Construction Loans				948,422	—	84,922	863,500
Other Long-Term Debt Schedule							
Airport - CHP	—	—	—	—	—	—	1,438,869
Airport Compensated Absences	—	—	—	—	—	—	24,126
Compensated Absences	—	—	—	—	—	—	5,405,057
General Fund Loan	—	—	—	—	—	—	1,777,435
Total Other Long-Term Debt Schedule				—	—	—	8,645,487
County Total Bonds and Other Long-Term Debt				\$ 948,422	\$ —	\$ 84,922	\$ 9,508,987

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 58,370,356
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* 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 2005-06
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	\$	1,700,497
Total Operating Expenses		<u>1,933,835</u>
Net Operating Income (Loss)		<u>(233,338)</u>
Total Non-Operating Revenue		2,806,131
Total Non-Operating Expenses		<u>314,217</u>
Income (Loss) Before Operating Transfers		<u>2,258,576</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>2,258,576</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>3,030,436</u>

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

Other Enterprise Statement of Revenues and Expenses:		
Total Operating Revenue	\$	—
Total Operating Expense		<u>—</u>
Net Operating Income (Loss)		<u>—</u>
Total Non-Operating Revenue		—
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>—</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>—</u>
Current Year Capital Outlay	\$	<u>—</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Nevada

Taxes		Federal	
Property Taxes		Public Assistance Administration	4,423,251
County Wide Secured and Unsecured	\$ 20,751,262	Public Assistance Programs	6,297,036
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	29,885
Property Tax In-Lieu of Vehicle License Fees	6,932,569	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	364,003
Prior Year Secured and Unsecured	1,124	Health Grants	2,936,007
Total Property Taxes	27,684,955	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	3,480,924	Office of Criminal Justice and Planning Programs	319,995
Transportation Tax (Non-Transit)	24,120	DEA Programs/Drug and Alcohol Programs	—
Property Transfer	1,391,798	District Attorney Programs	2,878,232
Transient Lodging	209,216	Aging Programs	67,742
Timber Yield	79,309	Senior Citizens Programs	—
Aircraft	39,497	Road Projects	439,639
Construction Development Taxes	—	Law Enforcement	51,447
Utility Users Tax	—	Other	832,272
Other	1,693,141	Total Federal	18,639,509
Total Other Taxes	6,918,005	Other Aid	
Total Taxes	34,602,960	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	391,506
Operations	—	Total Other Aid	391,506
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	658,522
Licenses, Permits and Franchises		Property Tax Administrative Fees	—
Animal Licenses	41,609	Auditing and Accounting Fees	37,926
Business Licenses	476	Communication Services	88,891
Construction Permits	2,122,983	Election Services	141,645
Road Privileges and Permits	25,379	Legal Services	55,654
Zoning Permits	86	Planning and Engineering Services	1,016,120
Franchises	822,281	Agricultural Services	11,204
Other	46,088	Civil Process Services	55,144
Total Licenses Permits and Franchises	3,058,902	Court Fees and Costs	1,036,266
Fines, Forfeitures and Penalties		Booking Fees	—
Vehicle Code Fines	459,444	Estate Fees	44,473
Other Court Fines	355,914	Human Services	90,650
Forfeitures and Penalties	352,161	Law Enforcement Services	1,179,048
Penalties and Cost on Delinquent Taxes	1,327,808	Recording Fees	1,242,518
Total Fines, Forfeitures and Penalties	2,495,327	Road and Street Services	698,351
Revenue from Use of Money and Property		Health Fees	354,546
Interest	1,025,863	Mental Health Services	258,352
Rents and Concessions	152,379	California Children Services	—
Royalties	—	Sanitation Services	778,908
Total Revenue from the Use of Money and Property	1,178,242	Institutional Care and Services	847,942
Aid from Other Governmental Agencies		Library Services	93,706
State		Park and Recreation Fees	111,826
Highway Users Tax	2,982,316	Other:	
Motor Vehicle In-Lieu Tax	1,996,924	Personnel Services	6,585
Realignment from the Vehicle License Fee Fund	4,269,998	Building Maintenance and Grounds	28,306
Public Assistance Administration	7,123,356	Administrative Services	37,247
Public Assistance Programs	3,417,054	Other	2,759,839
Realignment for Social Services	3,770,901	Total Charges for Current Services	11,633,669
Health:		Miscellaneous Revenue	
Aid for Mental Health	722,787	Other Sales	14,307
Realignment for Mental Health	1,899,083	Tobacco Settlement	913,032
Medically Indigent Adults	—	Welfare Repayments	34,663
Alcohol and Drug Abuse	833,691	Cancelled Warrants	5,606
Other Aid for Health	701,313	Other	318,323
Realignment for Health Services	1,020,712	Total Miscellaneous Revenue	1,285,931
Homeowners' Property Tax Relief	255,355	Other Financing Sources	
Open Space Tax Relief	15,513	Sale of Fixed Assets	14,440
SB90 Mandated Costs	854,857	Proceeds from the Sale of Bonds	—
Public Safety Fund	6,649,019	Other Long-Term Debt Proceeds	4,090,000
Other:		Total Other Financing Sources	4,104,440
Supplemental Law Enforcement Services Fund (SLESF/COPS)	524,802	Total General County Revenues Before Transfers	120,224,933
Office of Criminal Justice and Planning Programs	38,917	Transfers In	
Library	75,478	Total Transfers In from Enterprises	—
District Attorney Programs	1,071,947	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement	539,517	Total General County Revenues and Transfers In	\$ 120,224,933
Other	4,070,907		
Total State	42,834,447		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Nevada

General		Public Ways and Facilities	
Board of Supervisors	\$ 920,256	Total Roads	8,869,144
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	354,039	Total Transportation Systems	—
Other	5,013	Total Parking Facilities	—
Total Legislative and Administrative	1,279,308	Total Public Ways and Facilities	8,869,144
Finance		Health	
Auditor-Controller	443,561	Total Public Health	6,972,084
Treasurer-Tax Collector	869,361	Total Medical Care	1,926,030
Assessor	2,412,613	Total Mental Health	7,209,068
Other	47,680	Total Drug and Alcohol Abuse Services	1,679,531
Total Finance	3,773,215	Total Health	17,786,713
Counsel		Sanitation	
County Counsel	414,816	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	414,816	Public Assistance	
Total Personnel	256,726	Welfare	
Total Elections	1,047,001	Administration	8,478,855
Total Communications	—	Aid Programs - Cash (Grants)	7,727,946
Total Property Management	1,239,498	Total Welfare	16,206,801
Plant Acquisition		Social Services	
Jails	15,748	Administration and Programs	3,055,444
Courts	3,871	Other	—
Other	4,335,809	Total Social Services	3,055,444
Total Plant Acquisition	4,355,428	General Relief	
Total Promotion	370,382	Aid to Indigents	151,569
Total Other General	1,320,908	Indigent Burial	—
Total General	14,057,282	Total General Relief	151,569
Public Protection		Total Care of Court Wards	1,132,623
Judicial		Total Veteran Services	158,586
Trial Court Maintenance of Effort (MOE)	1,220,686	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	39,858	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	2,820,088
County Clerk	—	Total Other Public Assistance	2,820,088
Grand Jury (Including Audit)	68,026	Total Public Assistance	23,525,111
District Attorney-Prosecution	2,979,595	Education	
District Attorney-Family Support	3,897,227	Total School Administration	—
Public Defender	1,266,857	Total Library Services	2,594,359
Court Appointed Counsel	—	Total Agricultural Education	99,846
Other	962,004	Total Other Education	—
Total Judicial	10,434,253	Total Education	2,694,205
Total Police Protection	11,438,550	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	9,688,663	Total Cultural Services	—
Juvenile Detention	1,861,361	Total Veteran Memorial Building	—
Probation	3,282,540	Total Small Craft Harbors	—
Total Detention and Correction	14,832,564	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,743,239
Protective Inspection		Total Interest on Long-Term Debt	826,606
Agricultural Commissioner	420,801	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,299,001	Total Debt Service	2,569,845
Other	92,040	Total General County Expenditures Before Transfers	114,537,394
Total Protective Inspection	2,811,842	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	57,795
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	10,454
Recorder	962,770	Total General County Expenditures and Transfers Out	\$ 114,605,643
Coroner	—		
Emergency Services	322,257	Appropriations Limits	
Planning and Zoning	2,233,367	Appropriations Limit	
Pound	711,962	Total Annual Appropriations Subject to the Limit	
Other	1,287,529	Total Annual Appropriations Under/(Over) Appropriations Limit	
Total Other Protection	5,517,885		
Total Public Protection	45,035,094	\$ 50,921,259	\$ 41,935,180
			\$ 8,986,079

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Nevada

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Special Assessment Bonds							
1915 Act - No. San Juan Sew. Impr.	1989	1989	2018	\$ 76,130	\$ 46,000	\$ 15,000	\$ 31,000
1915 Act - Penn Valley Sew. Impr.	1990	1990	2009	1,264,703	715,000	440,000	275,000
Total Special Assessment Bonds				1,340,833	761,000	455,000	306,000
Other Long-Term Debt Schedule							
Capital Lease Equipment	—	—	—	—	—	—	10,146
Compensated Absences	—	—	—	—	—	—	5,290,993
Postclosure Landfill Liability	—	—	—	—	—	—	13,631,155
Vehicle Capital Lease	—	—	—	—	—	—	19,024
Total Other Long-Term Debt Schedule				—	—	—	18,951,318
County Total Bonds and Other Long-Term Debt				\$ 1,340,833	\$ 761,000	\$ 455,000	\$ 19,257,318

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 41,260,583
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* 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	\$ 325,534
Local Cash Grants	2,366,275
State Cash Grants	11,271
Federal Cash Grants	133,634
Other Revenues	23,467
Total Revenues	2,860,181
Purchased Transportation	960,892
Other Expenses	2,137,435
Total Expenses	3,098,327
Net Transit Income (Loss)	(238,146)
Gain or Loss on Disposal of Fixed Assets	4,475
Total Operator Net Income (Loss)	\$ (233,671)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	116,444
Total Federal Capital Grants	415,000
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 531,444

Table 6. Counties Annual Report — Fiscal Year 2005-06
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	\$ 777,995
Total Operating Expenses	<u>1,113,836</u>
Net Operating Income (Loss)	<u>(335,841)</u>
Total Non-Operating Revenue	253,051
Total Non-Operating Expenses	<u>62,084</u>
Income (Loss) Before Operating Transfers	<u>(144,874)</u>
Transfers In from the County	57,795
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>57,795</u>
Net Income (Loss)	<u>\$ (87,079)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 193,254</u>

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

Other Enterprise Statement of Revenues and Expenses: Sanitation	
Total Operating Revenue	\$ 7,856,242
Total Operating Expense	<u>6,751,211</u>
Net Operating Income (Loss)	<u>1,105,031</u>
Total Non-Operating Revenue	586,447
Total Non-Operating Expenses	<u>434,576</u>
Income (Loss) Before Operating Transfers	<u>1,256,902</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 1,256,902</u>
Current Year Capital Outlay	<u>\$ 424,443</u>

Comments

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

1. Informational Note: In November 2002, county voters approved a 1/8 percent local sales tax, referred to as Measure C. This revenue provides funds for improvement of library services throughout Nevada County; the revenue is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure C revenue in the amount of \$1.7 million in the 2005-06 fiscal year.
Reference: Table 6, Statement of County Revenues.
2. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include \$1,964,085 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Orange

Taxes			Federal	
Property Taxes			Public Assistance Administration	194,441,261
County Wide Secured and Unsecured	\$	214,311,240	Public Assistance Programs	75,714,722
Less Than County Wide Funds - Secured and Unsecured		30,653,415	Health Administration	4,217,967
Property Tax In-Lieu of Vehicle License Fees		175,909,654	Workforce Investment Act (WIA)	9,453,562
Voter Approved Indebtedness		—	Community Development Block Grant	7,997,245
Prior Year Secured and Unsecured		718,789	Health Grants	40,115,215
Total Property Taxes		421,593,098	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		44,484,789	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		27,794,323	District Attorney Programs	3,541,560
Transient Lodging		156,929	Aging Programs	6,169,752
Timber Yield		108	Senior Citizens Programs	2,138,723
Aircraft		2,929,689	Road Projects	—
Construction Development Taxes		—	Law Enforcement	25,029,261
Utility Users Tax		—	Other	4,032,195
Other		560,244	Total Federal	372,851,463
Total Other Taxes		75,926,082	Other Aid	
Total Taxes		497,519,180	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	34,840,224
Operations		119,722	Total Other Aid	34,840,224
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		119,722	Assessments and Tax Collection Fees	17,380,775
Licenses, Permits and Franchises			Property Tax Administrative Fees	6,888,460
Animal Licenses		4,021,992	Auditing and Accounting Fees	777,936
Business Licenses		703,635	Communication Services	2,953,065
Construction Permits		8,915,982	Election Services	1,636,297
Road Privileges and Permits		328,561	Legal Services	2,660,032
Zoning Permits		—	Planning and Engineering Services	1,591,746
Franchises		2,232,982	Agricultural Services	207,249
Other		1,852,520	Civil Process Services	1,365,330
Total Licenses Permits and Franchises		18,055,672	Court Fees and Costs	57,736,623
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		9,701,837	Estate Fees	1,125,703
Other Court Fines		17,694,989	Human Services	5,118,188
Forfeitures and Penalties		13,156,683	Law Enforcement Services	98,877,903
Penalties and Cost on Delinquent Taxes		71,035,168	Recording Fees	28,515,680
Total Fines, Forfeitures and Penalties		111,588,677	Road and Street Services	7,409,315
Revenue from Use of Money and Property			Health Fees	24,021,256
Interest		73,271,766	Mental Health Services	33,898,238
Rents and Concessions		34,810,179	California Children Services	410,810
Royalties		46,730	Sanitation Services	—
Total Revenue from the Use of Money and Property		108,128,675	Institutional Care and Services	2,534,753
Aid from Other Governmental Agencies			Library Services	1,145,971
State			Park and Recreation Fees	672,761
Highway Users Tax		16,401,022	Other:	
Motor Vehicle In-Lieu Tax		83,379,775	Personnel Services	969,742
Realignment from the Vehicle License Fee Fund		89,419,061	Building Maintenance and Grounds	—
Public Assistance Administration		216,510,361	Administrative Services	—
Public Assistance Programs		103,822,243	Other	57,541,220
Realignment for Social Services		57,829,798	Total Charges for Current Services	355,439,053
Health:			Miscellaneous Revenue	
Aid for Mental Health		25,304,482	Other Sales	7,756,492
Realignment for Mental Health		47,891,354	Tobacco Settlement	28,237,181
Medically Indigent Adults		—	Welfare Repayments	7,219,678
Alcohol and Drug Abuse		1,701,401	Cancelled Warrants	2,185,606
Other Aid for Health		31,409,352	Other	226,182,267
Realignment for Health Services		24,734,378	Total Miscellaneous Revenue	271,581,224
Homeowners' Property Tax Relief		2,377,895	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	749,477
SB90 Mandated Costs		13,591,563	Proceeds from the Sale of Bonds	261,313,535
Public Safety Fund		276,060,418	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	262,063,012
Supplemental Law Enforcement Services Fund (SLESF/COPS)		10,635,157	Total General County Revenues Before Transfers	3,114,091,645
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		688,772	Total Transfers In from Enterprises	11,435,053
District Attorney Programs		14,815,662	Operating Transfers Between Funds Other Than Governmental and Enterprise	4,395,497
Law Enforcement		26,397,513	Total General County Revenues and Transfers In	\$ 3,129,922,195
Other		38,934,536		
Total State		1,081,904,743		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Orange

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,648,268	Total Roads	54,261,754
Clerk of the Board	2,547,540	Total Transportation Terminals	—
Administrative Officer	13,129,647	Total Transportation Systems	—
Other	5,517,838	Total Parking Facilities	4,423,652
Total Legislative and Administrative	24,843,293	Total Public Ways and Facilities	58,685,406
Finance		Health	
Auditor-Controller	15,362,205	Total Public Health	137,209,514
Treasurer-Tax Collector	13,549,986	Total Medical Care	121,445,651
Assessor	31,945,771	Total Mental Health	150,787,001
Other	254,943,891	Total Drug and Alcohol Abuse Services	40,451,886
Total Finance	315,801,853	Total Health	449,894,052
Counsel		Sanitation	
County Counsel	7,206,112	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	7,206,112	Public Assistance	
Total Personnel	1,347,687	Welfare	
Total Elections	26,321,292	Administration	232,785,501
Total Communications	—	Aid Programs - Cash (Grants)	210,972,637
Total Property Management	18,905,012	Total Welfare	443,758,138
Plant Acquisition		Social Services	
Jails	3,111,820	Administration and Programs	147,075,103
Courts	399	Other	27,955,136
Other	36,449,956	Total Social Services	175,030,239
Total Plant Acquisition	39,562,175	General Relief	
Total Promotion	—	Aid to Indigents	6,492,664
Total Other General	151,112,607	Indigent Burial	—
Total General	585,100,031	Total General Relief	6,492,664
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	55,035,566	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	5,383,174	Workforce Investment Act (WIA)	9,124,427
Other Trial Court	44,244,687	Other	15,154,279
County Clerk	—	Total Other Public Assistance	24,278,706
Grand Jury (Including Audit)	492,418	Total Public Assistance	649,559,747
District Attorney-Prosecution	76,195,134	Education	
District Attorney-Family Support	51,835,998	Total School Administration	—
Public Defender	48,050,004	Total Library Services	30,106,391
Court Appointed Counsel	9,930,833	Total Agricultural Education	—
Other	2,875,811	Total Other Education	—
Total Judicial	294,043,625	Total Education	30,106,391
Total Police Protection	276,371,743	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	272,335
Adult Detention	126,770,624	Total Cultural Services	—
Juvenile Detention	53,331,072	Total Veteran Memorial Building	—
Probation	79,884,546	Total Small Craft Harbors	14,115,983
Total Detention and Correction	259,986,242	Total Recreation and Cultural	14,388,318
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	295,436,274
Protective Inspection		Total Interest on Long-Term Debt	44,122,971
Agricultural Commissioner	3,326,528	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	6,006,767	Total Debt Service	339,559,245
Other	—	Total General County Expenditures Before Transfers	3,054,961,453
Total Protective Inspection	9,333,295	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	8,585,376	Total General County Expenditures and Transfers Out	\$ 3,054,961,453
Coroner	5,788,142		
Emergency Services	1,080,289		
Planning and Zoning	6,282,944		
Pound	—		
Other	66,196,607		
Total Other Protection	87,933,358		
Total Public Protection	927,668,263		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 4,440,402,406	\$ 706,875,460	\$ 3,733,526,946

Table 6. Counties Annual Report — Fiscal Year 2005-06

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 2005-06
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	\$ 101,936,775
Total Operating Expenses	<u>76,108,454</u>
Net Operating Income (Loss)	<u>25,828,321</u>
Total Non-Operating Revenue	12,161,098
Total Non-Operating Expenses	<u>7,644,564</u>
Income (Loss) Before Operating Transfers	<u>30,344,855</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 30,344,855</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 4,219,849</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 112,839,370
Total Operating Expenses	<u>57,127,651</u>
Net Operating Income (Loss)	<u>55,711,719</u>
Total Non-Operating Revenues	18,529,448
Total Non-Operating Expenses	<u>24,994,468</u>
Income (Loss) Before Operating Transfers	<u>49,246,699</u>
Transfers In from the County	—
Transfers Out to the County	<u>11,435,053</u>
Net Transfers In (Out)	<u>(11,435,053)</u>
Net Income (Loss)	<u>\$ 37,811,646</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 21,294,356</u>

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include \$26,506,455 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Placer

Taxes			Federal	
Property Taxes			Public Assistance Administration	11,433,487
County Wide Secured and Unsecured	\$	91,572,485	Public Assistance Programs	29,784,220
Less Than County Wide Funds - Secured and Unsecured		4,493,687	Health Administration	563,098
Property Tax In-Lieu of Vehicle License Fees		25,961,167	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	346,852
Prior Year Secured and Unsecured		45,956	Health Grants	3,132,454
Total Property Taxes		122,073,295	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	614,402
Sales and Use Taxes		14,466,320	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		2,322,300	DEA Programs/Drug and Alcohol Programs	1,961,249
Property Transfer		5,824,042	District Attorney Programs	—
Transient Lodging		7,770,543	Aging Programs	—
Timber Yield		111,785	Senior Citizens Programs	—
Aircraft		112,755	Road Projects	4,838,386
Construction Development Taxes		6,701,542	Law Enforcement	88,705
Utility Users Tax		—	Other	1,332,922
Other		41	Total Federal	54,095,775
Total Other Taxes		37,309,328	Other Aid	
Total Taxes		159,382,623	Other In-Lieu Taxes	3,254,294
Special Benefit Assessments			Other Governmental Agencies	1,324,696
Operations		22,053	Total Other Aid	4,578,990
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		22,053	Assessments and Tax Collection Fees	5,281,862
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		131,240	Auditing and Accounting Fees	56,288
Business Licenses		945,999	Communication Services	—
Construction Permits		7,416,330	Election Services	149,722
Road Privileges and Permits		117,857	Legal Services	804,254
Zoning Permits		—	Planning and Engineering Services	8,146,492
Franchises		1,393,957	Agricultural Services	144,969
Other		725,155	Civil Process Services	45,984
Total Licenses Permits and Franchises		10,730,538	Court Fees and Costs	4,554,561
Fines, Forfeitures and Penalties			Booking Fees	408,194
Vehicle Code Fines		297,314	Estate Fees	33,767
Other Court Fines		3,026,448	Human Services	364,999
Forfeitures and Penalties		2,353,880	Law Enforcement Services	3,667,916
Penalties and Cost on Delinquent Taxes		3,324,177	Recording Fees	3,781,613
Total Fines, Forfeitures and Penalties		9,001,819	Road and Street Services	3,274,802
Revenue from Use of Money and Property			Health Fees	2,465,897
Interest		11,900,034	Mental Health Services	439,188
Rents and Concessions		100,822	California Children Services	—
Royalties		—	Sanitation Services	177,131
Total Revenue from the Use of Money and Property		12,000,856	Institutional Care and Services	1,555,438
Aid from Other Governmental Agencies			Library Services	293,723
State			Park and Recreation Fees	2,788,546
Highway Users Tax		9,020,193	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	720,021
Realignment from the Vehicle License Fee Fund		6,078,444	Building Maintenance and Grounds	1,851,482
Public Assistance Administration		12,302,234	Administrative Services	2,151,021
Public Assistance Programs		16,036,900	Other	14,311,651
Realignment for Social Services		9,452,594	Total Charges for Current Services	57,469,521
Health:			Miscellaneous Revenue	
Aid for Mental Health		2,330,964	Other Sales	193,961
Realignment for Mental Health		4,094,200	Tobacco Settlement	562,544
Medically Indigent Adults		250,864	Welfare Repayments	262,876
Alcohol and Drug Abuse		1,745,508	Cancelled Warrants	52,334
Other Aid for Health		1,773,232	Other	2,351,261
Realignment for Health Services		1,459,207	Total Miscellaneous Revenue	3,422,976
Homeowners' Property Tax Relief		1,042,560	Other Financing Sources	
Open Space Tax Relief		73,413	Sale of Fixed Assets	371,743
SB90 Mandated Costs		4,132,879	Proceeds from the Sale of Bonds	—
Public Safety Fund		35,721,070	Other Long-Term Debt Proceeds	452,177
Other:			Total Other Financing Sources	823,920
Supplemental Law Enforcement Services Fund (SLESF/COPS)		322,205	Total General County Revenues Before Transfers	430,047,103
Office of Criminal Justice and Planning Programs		446,524	Transfers In	
Library		112,037	Total Transfers In from Enterprises	2,006,003
District Attorney Programs		1,576,700	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,324,067
Law Enforcement		512,357	Total General County Revenues and Transfers In	\$ 433,377,173
Other		10,033,947		
Total State		118,518,032		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Placer

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,483,752	Total Roads	30,136,432
Clerk of the Board	490,459	Total Transportation Terminals	—
Administrative Officer	4,323,831	Total Transportation Systems	—
Other	2,019,222	Total Parking Facilities	—
Total Legislative and Administrative	8,317,264	Total Public Ways and Facilities	30,136,432
Finance		Health	
Auditor-Controller	3,580,524	Total Public Health	14,612,158
Treasurer-Tax Collector	2,589,276	Total Medical Care	4,320,674
Assessor	7,003,585	Total Mental Health	26,419,835
Other	2,727,842	Total Drug and Alcohol Abuse Services	—
Total Finance	15,901,227	Total Health	45,352,667
Counsel		Sanitation	
County Counsel	2,626,568	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,626,568	Public Assistance	
Total Personnel	5,344,441	Welfare	
Total Elections	3,465,400	Administration	19,891,011
Total Communications	—	Aid Programs - Cash (Grants)	28,984,138
Total Property Management	6,101,593	Total Welfare	48,875,149
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	29,211,778
Courts	8,359,141	Other	—
Other	33,429,668	Total Social Services	29,211,778
Total Plant Acquisition	41,788,809	General Relief	
Total Promotion	3,784,060	Aid to Indigents	664,221
Total Other General	11,011,450	Indigent Burial	12,949
Total General	98,340,812	Total General Relief	677,170
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	306,626
Trial Court Maintenance of Effort (MOE)	872,918	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,089,522	Workforce Investment Act (WIA)	—
Other Trial Court	1,459,476	Other	2,955,174
County Clerk	—	Total Other Public Assistance	2,955,174
Grand Jury (Including Audit)	68,384	Total Public Assistance	82,025,897
District Attorney-Prosecution	13,849,337	Education	
District Attorney-Family Support	6,134,497	Total School Administration	—
Public Defender	—	Total Library Services	4,615,646
Court Appointed Counsel	4,884,791	Total Agricultural Education	265,170
Other	—	Total Other Education	—
Total Judicial	28,358,925	Total Education	4,880,816
Total Police Protection	45,127,633	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	3,429,004
Adult Detention	23,630,957	Total Cultural Services	650,082
Juvenile Detention	3,359,713	Total Veteran Memorial Building	—
Probation	12,298,912	Total Small Craft Harbors	—
Total Detention and Correction	39,289,582	Total Recreation and Cultural	4,079,086
Total Fire Protection	4,386,378	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,069,767
Protective Inspection		Total Interest on Long-Term Debt	1,303,548
Agricultural Commissioner	1,404,622	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	5,009,079	Total Debt Service	2,373,315
Other	—	Total General County Expenditures Before Transfers	404,688,064
Total Protective Inspection	6,413,701	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,535,000
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	3,984,845
Recorder	3,347,295	Total General County Expenditures and Transfers Out	\$ 410,207,909
Coroner	829,235		
Emergency Services	1,191,373		
Planning and Zoning	6,263,505		
Pound	2,187,788		
Other	103,624		
Total Other Protection	13,922,820		
Total Public Protection	137,499,039		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 550,516,289	\$ 145,734,668	\$ 404,781,621

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Placer

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
1997 Series A	1998	1998	2012	\$ 4,170,000	\$ 4,170,000	\$ 2,170,000	\$ 2,000,000
Total Revenue Bonds				4,170,000	4,170,000	2,170,000	2,000,000
Special Assessment Bonds							
1915 Act Bonds	1975	1976	2030	11,315,893	5,102,900	2,040,900	3,062,000
1911Act - Fd Atherton Tech Ctr. Bldg.	1987	1987	2007	2,871,149	767,169	662,573	104,596
Total Special Assessment Bonds				14,187,042	5,870,069	2,703,473	3,166,596
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	11,808,380
Compensated Leave	—	—	—	—	—	—	223,841
Lift Truck S-T Lease	—	—	—	—	—	—	—
Postclosure Landfill Liability	—	—	—	—	—	—	4,944,443
Snowblower	—	—	—	—	—	—	58,080
Vehicles	—	—	—	—	—	—	1,028,916
Total Other Long-Term Debt Schedule				—	—	—	18,063,660
County Total Bonds and Other Long-Term Debt				\$ 18,357,042	\$ 10,040,069	\$ 4,873,473	\$ 23,230,256

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 34,068,838

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 626,525
Local Cash Grants	3,409,522
State Cash Grants	345,359
Federal Cash Grants	909,077
Other Revenues	1,272,128
Total Revenues	<u>6,562,611</u>
Purchased Transportation	970,080
Other Expenses	5,673,760
Total Expenses	<u>6,643,840</u>
Net Transit Income (Loss)	<u>(81,229)</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u><u>\$ (81,229)</u></u>
Capital Additions to Equity	
Total Local Capital Grants	\$ 1,774
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u><u>\$ 1,774</u></u>

Table 6. Counties Annual Report — Fiscal Year 2005-06
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?	No
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	10,696
Total Non-Operating Expenses	4,253
Income (Loss) Before Operating Transfers	6,443
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 6,443
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	\$ 5,770,064
Total Operating Expenses	2,971,387
Net Operating Income (Loss)	2,798,677
Total Non-Operating Revenues	756,056
Total Non-Operating Expenses	99,519
Income (Loss) Before Operating Transfers	3,455,214
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 3,455,214
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Community Clinics	
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	572,077
Net Transfers In (Out)	(572,077)
Net Income (Loss)	\$ (572,077)
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: DeWitt Development	
Total Operating Revenue	\$ 1,389,946
Total Operating Expense	3,272,740
Net Operating Income (Loss)	(1,882,794)
Total Non-Operating Revenue	842,045
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(1,040,749)
Transfers In from the County	1,535,000
Transfers Out to the County	713,350
Net Transfers In (Out)	821,650
Net Income (Loss)	\$ (219,099)
Current Year Capital Outlay	\$ —

Table 6. Counties Annual Report — Fiscal Year 2005-06

Other Enterprise Statement of Revenues and Expenses:		Managed Care
Total Operating Revenue	\$	—
Total Operating Expense		<u>—</u>
Net Operating Income (Loss)		<u>—</u>
Total Non-Operating Revenue		—
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>—</u>
Transfers In from the County		—
Transfers Out to the County		<u>720,576</u>
Net Transfers In (Out)		<u>(720,576)</u>
Net Income (Loss)	\$	<u><u>(720,576)</u></u>
Current Year Capital Outlay	\$	<u>—</u>

Comments

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

1. Informational Note: The Airport and Other Enterprises, Community Clinics and Managed Care, were reclassified under the Governmental Funds because they were unable to operate as true enterprises.
Reference: Table 6, Statement of Enterprise/Activity Revenues and Expenses.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Plumas

Taxes		Federal	
Property Taxes		Public Assistance Administration	1,629,646
County Wide Secured and Unsecured	\$ 7,356,664	Public Assistance Programs	1,270,843
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	1,972,921	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	6,516	Health Grants	738,361
Total Property Taxes	9,336,101	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	335,251
Sales and Use Taxes	2,234,335	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs	533,097
Property Transfer	405,877	District Attorney Programs	629,734
Transient Lodging	1,076,296	Aging Programs	—
Timber Yield	221,879	Senior Citizens Programs	14,497
Aircraft	19,728	Road Projects	173,634
Construction Development Taxes	—	Law Enforcement	58,667
Utility Users Tax	—	Other	3,919,811
Other	—	Total Federal	9,303,541
Total Other Taxes	3,958,115	Other Aid	
Total Taxes	13,294,216	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	155,460
Operations	—	Total Other Aid	155,460
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	131,477
Licenses, Permits and Franchises		Property Tax Administrative Fees	97,249
Animal Licenses	20,033	Auditing and Accounting Fees	260,790
Business Licenses	1,400	Communication Services	—
Construction Permits	2,050,167	Election Services	44,689
Road Privileges and Permits	—	Legal Services	14,373
Zoning Permits	449,317	Planning and Engineering Services	197,344
Franchises	148,044	Agricultural Services	81,468
Other	14,727	Civil Process Services	4,537
Total Licenses Permits and Franchises	2,683,688	Court Fees and Costs	87,597
Fines, Forfeitures and Penalties		Booking Fees	19,130
Vehicle Code Fines	1,162	Estate Fees	29,730
Other Court Fines	485,283	Human Services	56,667
Forfeitures and Penalties	—	Law Enforcement Services	450,804
Penalties and Cost on Delinquent Taxes	346,333	Recording Fees	258,849
Total Fines, Forfeitures and Penalties	832,778	Road and Street Services	477,403
Revenue from Use of Money and Property		Health Fees	806,895
Interest	941,052	Mental Health Services	296,872
Rents and Concessions	254,735	California Children Services	3,553
Royalties	—	Sanitation Services	298,547
Total Revenue from the Use of Money and Property	1,195,787	Institutional Care and Services	21,622
Aid from Other Governmental Agencies		Library Services	32,701
State		Park and Recreation Fees	6,517
Highway Users Tax	2,252,565	Other:	
Motor Vehicle In-Lieu Tax	449,609	Personnel Services	—
Realignment from the Vehicle License Fee Fund	1,652,551	Building Maintenance and Grounds	—
Public Assistance Administration	2,259,214	Administrative Services	—
Public Assistance Programs	1,292,969	Other	1,511,184
Realignment for Social Services	1,635,412	Total Charges for Current Services	5,189,998
Health:		Miscellaneous Revenue	
Aid for Mental Health	688,518	Other Sales	172,193
Realignment for Mental Health	642,314	Tobacco Settlement	204,060
Medically Indigent Adults	—	Welfare Repayments	66,197
Alcohol and Drug Abuse	124,196	Cancelled Warrants	—
Other Aid for Health	1,819,197	Other	580,036
Realignment for Health Services	513,328	Total Miscellaneous Revenue	1,022,486
Homeowners' Property Tax Relief	78,686	Other Financing Sources	
Open Space Tax Relief	103,609	Sale of Fixed Assets	—
SB90 Mandated Costs	106,263	Proceeds from the Sale of Bonds	—
Public Safety Fund	1,248,398	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)	211,882	Total General County Revenues Before Transfers	53,630,190
Office of Criminal Justice and Planning Programs	87,913	Transfers In	
Library	208,258	Total Transfers In from Enterprises	—
District Attorney Programs	235,059	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement	579,791	Total General County Revenues and Transfers In	\$ 53,630,190
Other	3,762,504		
Total State	19,952,236		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Plumas

General		Public Ways and Facilities	
Board of Supervisors	\$ 715,365	Total Roads	6,906,365
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	281,388	Total Transportation Systems	—
Other	340,331	Total Parking Facilities	—
Total Legislative and Administrative	1,337,084	Total Public Ways and Facilities	6,906,365
Finance		Health	
Auditor-Controller	506,584	Total Public Health	5,302,036
Treasurer-Tax Collector	676,802	Total Medical Care	—
Assessor	812,974	Total Mental Health	2,624,215
Other	81,373	Total Drug and Alcohol Abuse Services	1,318,273
Total Finance	2,077,733	Total Health	9,244,524
Counsel		Sanitation	
County Counsel	408,090	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	408,090	Public Assistance	
Total Personnel	411,423	Welfare	
Total Elections	343,429	Administration	4,334,160
Total Communications	—	Aid Programs - Cash (Grants)	3,550,265
Total Property Management	1,269,781	Total Welfare	7,884,425
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	130,760
Other	3,242,789	Total Social Services	130,760
Total Plant Acquisition	3,242,789	General Relief	
Total Promotion	1,146,296	Aid to Indigents	—
Total Other General	1,327,876	Indigent Burial	—
Total General	11,564,501	Total General Relief	—
Public Protection		Total Care of Court Wards	188,247
Judicial		Total Veteran Services	182,229
Trial Court Maintenance of Effort (MOE)	156,997	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	98,841	Workforce Investment Act (WIA)	—
Other Trial Court	198,103	Other	442,254
County Clerk	—	Total Other Public Assistance	442,254
Grand Jury (Including Audit)	24,641	Total Public Assistance	8,827,915
District Attorney-Prosecution	1,001,039	Education	
District Attorney-Family Support	844,356	Total School Administration	—
Public Defender	353,498	Total Library Services	697,302
Court Appointed Counsel	—	Total Agricultural Education	80,553
Other	29,098	Total Other Education	—
Total Judicial	2,706,573	Total Education	777,855
Total Police Protection	6,587,170	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	149,399
Adult Detention	1,665,505	Total Cultural Services	204,930
Juvenile Detention	—	Total Veteran Memorial Building	76,123
Probation	1,384,956	Total Small Craft Harbors	—
Total Detention and Correction	3,050,461	Total Recreation and Cultural	430,452
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	445,940
Protective Inspection		Total Interest on Long-Term Debt	898,549
Agricultural Commissioner	346,568	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,523,115	Total Debt Service	1,344,489
Other	—	Total General County Expenditures Before Transfers	55,180,435
Total Protective Inspection	2,869,683	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	30,000
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	302,848	Total General County Expenditures and Transfers Out	\$ 55,210,435
Coroner	—		
Emergency Services	133,651		
Planning and Zoning	—		
Pound	290,474		
Other	143,474		
Total Other Protection	870,447		
Total Public Protection	16,084,334		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 25,409,452	\$ 17,470,086	\$ 7,939,366

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Plumas

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Fuel System	1997	—	—	\$ 261,619	\$ —	\$ 133,436	\$ 87,985
Total State Construction Loans				261,619	—	133,436	87,985
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	2,880,012
Heat and Cooling Equipment	—	—	—	—	—	—	695,109
Postclosure Landfill Liability	—	—	—	—	—	—	3,422,387
Total Other Long-Term Debt Schedule				—	—	—	6,997,508
County Total Bonds and Other Long-Term Debt				\$ 261,619	\$ —	\$ 133,436	\$ 7,085,493

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 32,720,035
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* 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	\$ 45,458
Local Cash Grants	334,901
State Cash Grants	38,910
Federal Cash Grants	35,841
Other Revenues	47,390
Total Revenues	502,500
Purchased Transportation	—
Other Expenses	502,500
Total Expenses	502,500
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 2005-06
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	\$ 374,942
Total Operating Expenses	<u>354,364</u>
Net Operating Income (Loss)	<u>20,578</u>
Total Non-Operating Revenue	1,552,060
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>1,572,638</u>
Transfers In from the County	30,000
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>30,000</u>
Net Income (Loss)	<u>\$ 1,602,638</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 1,545,843</u>

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

Other Enterprise Statement of Revenues and Expenses: Sanitation	
Total Operating Revenue	\$ 294,676
Total Operating Expense	<u>541,360</u>
Net Operating Income (Loss)	<u>(246,684)</u>
Total Non-Operating Revenue	99,431
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(147,253)</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (147,253)</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

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

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include \$432,370 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Riverside

Taxes			Federal	
Property Taxes			Public Assistance Administration	176,581,885
County Wide Secured and Unsecured	\$	176,158,008	Public Assistance Programs	175,476,504
Less Than County Wide Funds - Secured and Unsecured		50,835,726	Health Administration	2,535,518
Property Tax In-Lieu of Vehicle License Fees		163,482,154	Workforce Investment Act (WIA)	12,749,761
Voter Approved Indebtedness		—	Community Development Block Grant	13,071,995
Prior Year Secured and Unsecured		27,917,875	Health Grants	30,297,529
Total Property Taxes		418,393,763	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	494,548
Sales and Use Taxes		44,285,771	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		13,529,063	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		35,163,852	District Attorney Programs	1,303,613
Transient Lodging		1,657,265	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	7,141,492
Aircraft		417,164	Road Projects	8,130,203
Construction Development Taxes		—	Law Enforcement	6,721,146
Utility Users Tax		—	Other	8,900,491
Other		—	Total Federal	443,404,685
Total Other Taxes		95,053,115	Other Aid	
Total Taxes		513,446,878	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	84,520,504
Operations		—	Total Other Aid	84,520,504
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	85,626,429
Licenses, Permits and Franchises			Property Tax Administrative Fees	5,618,505
Animal Licenses		651,481	Auditing and Accounting Fees	50,717
Business Licenses		245,905	Communication Services	1,933,012
Construction Permits		46,514,458	Election Services	2,235,285
Road Privileges and Permits		162,754	Legal Services	1,170,005
Zoning Permits		—	Planning and Engineering Services	41,870,312
Franchises		5,788,824	Agricultural Services	942,447
Other		7,080,195	Civil Process Services	1,246,222
Total Licenses Permits and Franchises		60,443,617	Court Fees and Costs	14,482,651
Fines, Forfeitures and Penalties			Booking Fees	2,490,845
Vehicle Code Fines		2,013,527	Estate Fees	370,008
Other Court Fines		29,789,185	Human Services	4,181,900
Forfeitures and Penalties		8,889,663	Law Enforcement Services	113,310,630
Penalties and Cost on Delinquent Taxes		22,514,954	Recording Fees	23,182,406
Total Fines, Forfeitures and Penalties		63,207,329	Road and Street Services	1,673,656
Revenue from Use of Money and Property			Health Fees	19,331,493
Interest		55,617,075	Mental Health Services	4,898,115
Rents and Concessions		6,862,569	California Children Services	28,740
Royalties		—	Sanitation Services	4,230,461
Total Revenue from the Use of Money and Property		62,479,644	Institutional Care and Services	11,937,859
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	45
Highway Users Tax		28,373,313	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	5,461,608
Realignment from the Vehicle License Fee Fund		56,707,502	Building Maintenance and Grounds	707,081
Public Assistance Administration		107,485,381	Administrative Services	—
Public Assistance Programs		113,440,075	Other	80,122,148
Realignment for Social Services		71,311,937	Total Charges for Current Services	427,102,580
Health:			Miscellaneous Revenue	
Aid for Mental Health		27,343,065	Other Sales	893,594
Realignment for Mental Health		27,498,969	Tobacco Settlement	—
Medically Indigent Adults		1,920,262	Welfare Repayments	—
Alcohol and Drug Abuse		1,400,048	Cancelled Warrants	—
Other Aid for Health		24,723,011	Other	13,878,577
Realignment for Health Services		14,487,704	Total Miscellaneous Revenue	14,772,171
Homeowners' Property Tax Relief		3,670,454	Other Financing Sources	
Open Space Tax Relief		222,430	Sale of Fixed Assets	443,072
SB90 Mandated Costs		8,050,019	Proceeds from the Sale of Bonds	—
Public Safety Fund		135,727,393	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	443,072
Supplemental Law Enforcement Services Fund (SLESF/COPS)		6,793,509	Total General County Revenues Before Transfers	2,332,367,968
Office of Criminal Justice and Planning Programs		109,986	Transfers In	
Library		—	Total Transfers In from Enterprises	19,369,000
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	5,391,032
Law Enforcement		—	Total General County Revenues and Transfers In	\$ 2,357,128,000
Other		33,282,430		
Total State		662,547,488		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Riverside

General		Public Ways and Facilities	
Board of Supervisors	\$ 8,390,839	Total Roads	133,098,339
Clerk of the Board	1,318,754	Total Transportation Terminals	—
Administrative Officer	11,371,594	Total Transportation Systems	—
Other	—	Total Parking Facilities	1,114,425
Total Legislative and Administrative	21,081,187	Total Public Ways and Facilities	134,212,764
Finance		Health	
Auditor-Controller	4,850,062	Total Public Health	188,633,679
Treasurer-Tax Collector	10,781,418	Total Medical Care	29,589,372
Assessor	19,925,273	Total Mental Health	102,128,820
Other	1,705,289	Total Drug and Alcohol Abuse Services	23,666,664
Total Finance	37,262,042	Total Health	344,018,535
Counsel		Sanitation	
County Counsel	4,607,796	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,607,796	Public Assistance	
Total Personnel	8,174,600	Welfare	
Total Elections	19,473,161	Administration	143,131,133
Total Communications	1,141,124	Aid Programs - Cash (Grants)	282,312,799
Total Property Management	64,267,164	Total Welfare	425,443,932
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	202,932,356
Courts	—	Other	—
Other	9,132,633	Total Social Services	202,932,356
Total Plant Acquisition	9,132,633	General Relief	
Total Promotion	22,095,738	Aid to Indigents	410,045
Total Other General	11,167,496	Indigent Burial	—
Total General	198,402,941	Total General Relief	410,045
Public Protection		Total Care of Court Wards	1,890,959
Judicial		Total Veteran Services	786,912
Trial Court Maintenance of Effort (MOE)	25,252,387	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	5,055,935	Workforce Investment Act (WIA)	—
Other Trial Court	1,952,876	Other	—
County Clerk	19,854,763	Total Other Public Assistance	—
Grand Jury (Including Audit)	—	Total Public Assistance	631,464,204
District Attorney-Prosecution	69,454,738	Education	
District Attorney-Family Support	39,031,217	Total School Administration	—
Public Defender	24,715,968	Total Library Services	10,759,165
Court Appointed Counsel	7,974,199	Total Agricultural Education	348,719
Other	284,963	Total Other Education	—
Total Judicial	193,577,046	Total Education	11,107,884
Total Police Protection	258,658,868	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	107,162,749	Total Cultural Services	202,810
Juvenile Detention	33,944,614	Total Veteran Memorial Building	—
Probation	30,232,446	Total Small Craft Harbors	—
Total Detention and Correction	171,339,809	Total Recreation and Cultural	202,810
Total Fire Protection	126,705,153	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	22,610,101
Protective Inspection		Total Interest on Long-Term Debt	48,644,259
Agricultural Commissioner	3,850,767	Total Interest on Short-Term Notes and Warrants	1,781,677
Building Inspector	20,820,502	Total Debt Service	73,036,037
Other	—	Total General County Expenditures Before Transfers	2,197,694,157
Total Protective Inspection	24,671,269	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	—	Total General County Expenditures and Transfers Out	\$ 2,197,694,157
Coroner	6,484,224		
Emergency Services	—	Appropriations Limits	
Planning and Zoning	11,909,090	Appropriations Limit	
Pound	9,948,636	Total Annual Appropriations Subject to the Limit	
Other	1,954,887	Total Annual Appropriations Under/(Over) Appropriations Limit	
Total Other Protection	30,296,837	\$ 1,575,865,704	\$ 799,097,733
Total Public Protection	805,248,982		\$ 776,767,971

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Riverside

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Unfunded Actuarial Liability	2005	2006	2035	\$ 400,000,000	\$ 400,000,000	\$ 3,155,000	\$ 396,845,000
Total Pension Obligation Bonds				400,000,000	400,000,000	3,155,000	396,845,000
Other Long-Term Debt Schedule							
2003 B Capital Projects	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	13,444,618
Compensated Absences (Govt)	—	—	—	—	—	—	107,850,892
Postclosure Landfill Liability	—	—	—	—	—	—	52,984,297
Total Other Long-Term Debt Schedule				—	—	—	174,279,807
County Total Bonds and Other Long-Term Debt				\$ 400,000,000	\$ 400,000,000	\$ 3,155,000	\$ 571,124,807

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 1,180,440,511
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* 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	\$ 849,003,027
Total Deductions from Revenues	687,690,014
Net Patient Revenue	161,313,013
Total Other Operating Revenues	10,302,966
Total Operating Revenue	171,615,979
Total Operating Expenses	256,427,384
Net Operating Income (Loss)	(84,811,405)
Total Non-Operating Revenue	144,033,108
Total Non-Operating Expenses	14,648,723
Net Non-Operating Income	129,384,385
Net Income Before Extraordinary Items	44,572,980
Extraordinary Items	—
Income (Loss) Before Operating Transfers	44,572,980
Transfers In from the County	—
Transfers Out to the County	19,369,000
Net Transfers In (Out)	(19,369,000)
Net Income (Loss)	\$ 25,203,980
Current Year Capital Outlay (Enterprise Activity)	\$ 3,245,567

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Total Expenses	
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 2005-06
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	\$ 1,871,900
Total Operating Expenses	<u>2,437,032</u>
Net Operating Income (Loss)	<u>(565,132)</u>
Total Non-Operating Revenue	535,387
Total Non-Operating Expenses	<u>282,584</u>
Income (Loss) Before Operating Transfers	<u>(312,329)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (312,329)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 58,794,436
Total Operating Expenses	<u>54,500,927</u>
Net Operating Income (Loss)	<u>4,293,509</u>
Total Non-Operating Revenues	1,654,374
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	<u>5,947,883</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 5,947,883</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 4,562,263</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

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

1. Informational Note: Revenues for Tobacco Settlement of \$15,331,321 are reported on the Hospital Enterprise Statement of Revenues and Expenses as Contributions and Donated Services, 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.
2. Informational Note: The Other Long-Term Debt, 2003 B Capital Projects, was reclassified from an operating lease to a long-term capital lease because the term length was determined to be greater than 10 years. As of June 30, 2006, the total future ending balance of the 2003 B Capital Projects is \$8,331,029; the lease is now reported under the Total Lease Obligations category.
Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Sacramento

Taxes			Federal	
Property Taxes			Public Assistance Administration	127,755,828
County Wide Secured and Unsecured	\$	199,657,742	Public Assistance Programs	274,676,017
Less Than County Wide Funds - Secured and Unsecured		18,744,978	Health Administration	22,462,630
Property Tax In-Lieu of Vehicle License Fees		120,683,324	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		1,289,439	Health Grants	79,920,535
Total Property Taxes		340,375,483	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	3,842
Sales and Use Taxes		79,862,064	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		27,676,780	DEA Programs/Drug and Alcohol Programs	2,145,554
Property Transfer		17,462,249	District Attorney Programs	11,546,579
Transient Lodging		6,962,301	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	3,832,026
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	3,296,747
Utility Users Tax		14,780,572	Other	22,475,360
Other		—	Total Federal	548,115,118
Total Other Taxes		146,743,966	Other Aid	
Total Taxes		487,119,449	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	23,154,353
Operations		410,360	Total Other Aid	23,154,353
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		410,360	Assessments and Tax Collection Fees	6,028,186
Licenses, Permits and Franchises			Property Tax Administrative Fees	4,796,770
Animal Licenses		465,257	Auditing and Accounting Fees	6,838,335
Business Licenses		14,341,187	Communication Services	66,594
Construction Permits		16,713,891	Election Services	2,717,736
Road Privileges and Permits		3,777,756	Legal Services	543
Zoning Permits		2,192,607	Planning and Engineering Services	6,179,545
Franchises		3,495,931	Agricultural Services	97,885
Other		11,737	Civil Process Services	20,488
Total Licenses Permits and Franchises		40,998,366	Court Fees and Costs	4,004,352
Fines, Forfeitures and Penalties			Booking Fees	2,539,874
Vehicle Code Fines		8,589,392	Estate Fees	496,158
Other Court Fines		12,232,031	Human Services	384,193
Forfeitures and Penalties		4,991,739	Law Enforcement Services	60,680,890
Penalties and Cost on Delinquent Taxes		898,978	Recording Fees	4,783,595
Total Fines, Forfeitures and Penalties		26,712,140	Road and Street Services	3,777,784
Revenue from Use of Money and Property			Health Fees	6,409,799
Interest		42,429,995	Mental Health Services	3,512,699
Rents and Concessions		10,358,910	California Children Services	716,816
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		52,788,905	Institutional Care and Services	19,861,948
Aid from Other Governmental Agencies			Library Services	102,013
State			Park and Recreation Fees	7,681,651
Highway Users Tax		23,189,496	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	9,776,051
Realignment from the Vehicle License Fee Fund		55,798,194	Building Maintenance and Grounds	12,030,547
Public Assistance Administration		92,397,961	Administrative Services	6,593,131
Public Assistance Programs		227,240,692	Other	14,553,534
Realignment for Social Services		76,144,495	Total Charges for Current Services	184,651,117
Health:			Miscellaneous Revenue	
Aid for Mental Health		63,172,474	Other Sales	2,795,531
Realignment for Mental Health		22,736,213	Tobacco Settlement	51,159,674
Medically Indigent Adults		—	Welfare Repayments	3,958,227
Alcohol and Drug Abuse		1,786,476	Cancelled Warrants	—
Other Aid for Health		12,499,635	Other	5,092,478
Realignment for Health Services		11,774,134	Total Miscellaneous Revenue	63,005,910
Homeowners' Property Tax Relief		3,337,825	Other Financing Sources	
Open Space Tax Relief		515,482	Sale of Fixed Assets	1,730,457
SB90 Mandated Costs		6,960,632	Proceeds from the Sale of Bonds	26,648,282
Public Safety Fund		105,627,562	Other Long-Term Debt Proceeds	836,886
Other:			Total Other Financing Sources	29,215,625
Supplemental Law Enforcement Services Fund (SLESF/COPS)		3,892,158	Total General County Revenues Before Transfers	2,233,356,213
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		4,927,558	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		20,445,690	Total General County Revenues and Transfers In	\$ 2,233,356,213
Other		44,738,193		
Total State		777,184,870		

**Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Sacramento**

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,290,957	Total Roads	77,796,029
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,960,285	Total Transportation Systems	66,600
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	6,251,242	Total Public Ways and Facilities	77,862,629
Finance		Health	
Auditor-Controller	7,364,633	Total Public Health	367,851,009
Treasurer-Tax Collector	6,210,851	Total Medical Care	124,194,405
Assessor	14,406,538	Total Mental Health	33,544,361
Other	5,628,395	Total Drug and Alcohol Abuse Services	24,378,062
Total Finance	33,610,417	Total Health	549,967,837
Counsel		Sanitation	
County Counsel	4,512,948	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,512,948	Public Assistance	
Total Personnel	16,587,436	Welfare	
Total Elections	10,541,899	Administration	199,155,452
Total Communications	—	Aid Programs - Cash (Grants)	353,209,060
Total Property Management	16,248	Total Welfare	552,364,512
Plant Acquisition		Social Services	
Jails	37,892,184	Administration and Programs	49,465,343
Courts	405,153	Other	—
Other	14,170,860	Total Social Services	49,465,343
Total Plant Acquisition	52,468,197	General Relief	
Total Promotion	17,122,061	Aid to Indigents	14,147,511
Total Other General	5,374,344	Indigent Burial	—
Total General	146,484,792	Total General Relief	14,147,511
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	22,790,965	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	3,048,647	Workforce Investment Act (WIA)	—
Other Trial Court	15,184,213	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	186,459	Total Public Assistance	615,977,366
District Attorney-Prosecution	54,812,740	Education	
District Attorney-Family Support	31,937,988	Total School Administration	—
Public Defender	28,758,077	Total Library Services	16,595,615
Court Appointed Counsel	—	Total Agricultural Education	379,407
Other	6,293,992	Total Other Education	—
Total Judicial	163,013,081	Total Education	16,975,022
Total Police Protection	218,112,598	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	16,468,135
Adult Detention	92,701,686	Total Cultural Services	—
Juvenile Detention	65,782,143	Total Veteran Memorial Building	—
Probation	31,446,584	Total Small Craft Harbors	—
Total Detention and Correction	189,930,413	Total Recreation and Cultural	16,468,135
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	10,853,009
Protective Inspection		Total Interest on Long-Term Debt	32,241,044
Agricultural Commissioner	3,111,242	Total Interest on Short-Term Notes and Warrants	18,201,234
Building Inspector	18,638,661	Total Debt Service	61,295,287
Other	—	Total General County Expenditures Before Transfers	2,113,600,402
Total Protective Inspection	21,749,903	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,370,784
Local Agency Formation Commission (LAFCO)	195,000	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	6,546,286	Total General County Expenditures and Transfers Out	\$ 2,114,971,186
Coroner	5,404,884		
Emergency Services	3,731,599		
Planning and Zoning	11,403,564		
Pound	4,702,012		
Other	3,779,994		
Total Other Protection	35,763,339		
Total Public Protection	628,569,334		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 1,437,719,589	\$ 340,780,009	\$ 1,096,939,580

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Sacramento

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
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	116,877	25,086
1911 Act - Street Improvements	1977	1993	2004	24,815,253	476,080	475,131	949
Total Special Assessment Bonds				26,213,263	618,043	592,008	26,035
Other Long-Term Debt Schedule							
Airport	—	—	—	—	—	—	259,655,000
Parking	—	—	—	—	—	—	4,280,000
Refuse	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	72,973,092
Landfill Liability	—	—	—	—	—	—	17,170,478
Total Other Long-Term Debt Schedule				—	—	—	354,078,570
County Total Bonds and Other Long-Term Debt				\$ 1,142,725,236	\$ 1,110,998,896	\$ 175,442,008	\$ 1,289,635,458
		Total Future Principal and Interest Balance Due					
Total Lease Obligations		\$ 539,228,420					

* 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	\$ 169,156
Local Cash Grants	1,206,124
State Cash Grants	78,260
Federal Cash Grants	207,228
Other Revenues	25,437
Total Revenues	1,686,205
Purchased Transportation	1,552,646
Other Expenses	260,040
Total Expenses	1,812,686
Net Transit Income (Loss)	(126,481)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (126,481)
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 2005-06
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	\$ 100,980,196
Total Operating Expenses	<u>92,273,844</u>
Net Operating Income (Loss)	<u>8,706,352</u>
Total Non-Operating Revenue	43,185,705
Total Non-Operating Expenses	<u>10,798,613</u>
Income (Loss) Before Operating Transfers	<u>41,093,444</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 41,093,444</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 43,758,267</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 60,665,164
Total Operating Expenses	<u>61,591,743</u>
Net Operating Income (Loss)	<u>(926,579)</u>
Total Non-Operating Revenues	7,224,752
Total Non-Operating Expenses	<u>1,066,516</u>
Income (Loss) Before Operating Transfers	<u>5,231,657</u>
Transfers In from the County	1,370,784
Transfers Out to the County	—
Net Transfers In (Out)	<u>1,370,784</u>
Net Income (Loss)	<u>\$ 6,602,441</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 10,008,687</u>

Other Enterprise Statement of Revenues and Expenses: Parking	
Total Operating Revenue	\$ 2,629,848
Total Operating Expense	<u>2,346,211</u>
Net Operating Income (Loss)	<u>283,637</u>
Total Non-Operating Revenue	247,731
Total Non-Operating Expenses	<u>206,354</u>
Income (Loss) Before Operating Transfers	<u>325,014</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 325,014</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

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

1. Informational Note: Miscellaneous Revenues have increased significantly due to the receipt of Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future Tobacco Settlement revenues. Total amount of the securitization in the 2001-02 fiscal year was \$199,620,000, of which \$51,154,157 was recognized in the current year.
Reference: Table 6, Statement of General County Revenues.
2. Informational Note: Other Long-Term Debt, Refuse, was refinanced with a \$27,580,000 certificates of participation issuance and reclassified to a Long-Term Capital Lease Obligation due to a lease agreement between the County of Sacramento and the special district, Sacramento County Public Facilities Financing Corporation. Sacramento County Public Facilities Financing Corporation reports the issuance of the Certificates of Participation, while the County of Sacramento reports a long-term capital lease.
Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of San Benito

Taxes			Federal	
Property Taxes			Public Assistance Administration	2,666,660
County Wide Secured and Unsecured	\$	6,454,405	Public Assistance Programs	4,921,623
Less Than County Wide Funds - Secured and Unsecured		1,874,778	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		6,733,313	Workforce Investment Act (WIA)	1,576,193
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		(1,288)	Health Grants	—
Total Property Taxes		15,061,208	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,561,177	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		667,732	District Attorney Programs	—
Transient Lodging		86,064	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		26,658	Road Projects	—
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	569,044
Other		—	Total Federal	9,733,520
Total Other Taxes		2,341,631	Other Aid	
Total Taxes		17,402,839	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	—
Operations		383,479	Total Other Aid	—
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		383,479	Assessments and Tax Collection Fees	246,570
Licenses, Permits and Franchises			Property Tax Administrative Fees	324,657
Animal Licenses		1,900	Auditing and Accounting Fees	559,513
Business Licenses		—	Communication Services	804,367
Construction Permits		366,091	Election Services	328,184
Road Privileges and Permits		9,003	Legal Services	24,857
Zoning Permits		174,916	Planning and Engineering Services	397,773
Franchises		391,818	Agricultural Services	297,355
Other		41,304	Civil Process Services	—
Total Licenses Permits and Franchises		985,032	Court Fees and Costs	438,058
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		306,944	Estate Fees	—
Other Court Fines		375,514	Human Services	—
Forfeitures and Penalties		41,581	Law Enforcement Services	504,088
Penalties and Cost on Delinquent Taxes		250,000	Recording Fees	427,651
Total Fines, Forfeitures and Penalties		974,039	Road and Street Services	246,923
Revenue from Use of Money and Property			Health Fees	264,195
Interest		1,785,306	Mental Health Services	175,812
Rents and Concessions		49,317	California Children Services	—
Royalties		53,705	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,888,328	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	60,601
State			Park and Recreation Fees	67,172
Highway Users Tax		1,261,063	Other:	
Motor Vehicle In-Lieu Tax		1,155,058	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,552,919	Building Maintenance and Grounds	—
Public Assistance Administration		3,612,083	Administrative Services	—
Public Assistance Programs		3,783,240	Other	—
Realignment for Social Services		2,025,944	Total Charges for Current Services	5,167,776
Health:			Miscellaneous Revenue	
Aid for Mental Health		794,512	Other Sales	—
Realignment for Mental Health		945,598	Tobacco Settlement	570,401
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		550,656	Cancelled Warrants	—
Other Aid for Health		1,437,794	Other	—
Realignment for Health Services		414,726	Total Miscellaneous Revenue	570,401
Homeowners' Property Tax Relief		80,912	Other Financing Sources	
Open Space Tax Relief		767,221	Sale of Fixed Assets	50,558
SB90 Mandated Costs		143,498	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,803,108	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	50,558
Supplemental Law Enforcement Services Fund (SLESF/COPS)		349,655	Total General County Revenues Before Transfers	63,318,094
Office of Criminal Justice and Planning Programs		226,935	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		500,000	Total General County Revenues and Transfers In	\$ 63,318,094
Other		3,757,200		
Total State		26,162,122		

**Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of San Benito**

General			Public Ways and Facilities	
Board of Supervisors	\$	376,040	Total Roads	5,505,794
Clerk of the Board		158,687	Total Transportation Terminals	—
Administrative Officer		563,851	Total Transportation Systems	—
Other		812	Total Parking Facilities	—
Total Legislative and Administrative		1,099,390	Total Public Ways and Facilities	5,505,794
Finance			Health	
Auditor-Controller		891,394	Total Public Health	3,342,112
Treasurer-Tax Collector		419,495	Total Medical Care	—
Assessor		970,863	Total Mental Health	2,643,387
Other		181,246	Total Drug and Alcohol Abuse Services	564,610
Total Finance		2,462,998	Total Health	6,550,109
Counsel			Sanitation	
County Counsel		699,277	Total Refuse Collection and Disposal	—
Other		—	Total Sanitation	—
Total Counsel		699,277	Public Assistance	
Total Personnel		389,402	Welfare	
Total Elections		1,351,543	Administration	3,922,516
Total Communications		1,170,721	Aid Programs - Cash (Grants)	7,873,671
Total Property Management		1,413,318	Total Welfare	11,796,187
Plant Acquisition			Social Services	
Jails		—	Administration and Programs	1,980,196
Courts		—	Other	81,032
Other		—	Total Social Services	2,061,228
Total Plant Acquisition		—	General Relief	
Total Promotion		—	Aid to Indigents	1,166
Total Other General		—	Indigent Burial	—
Total General		8,586,649	Total General Relief	1,166
Public Protection			Total Care of Court Wards	86,476
Judicial			Total Veteran Services	54,423
Trial Court Maintenance of Effort (MOE)		292,038	Other Public Assistance	
Fifty Percent Excess Revenue Calculation		—	Workforce Investment Act (WIA)	1,992,682
Other Trial Court		—	Other	309,026
County Clerk		141,332	Total Other Public Assistance	2,301,708
Grand Jury (Including Audit)		16,476	Total Public Assistance	16,301,188
District Attorney-Prosecution		1,223,451	Education	
District Attorney-Family Support		1,585,519	Total School Administration	—
Public Defender		612,000	Total Library Services	488,187
Court Appointed Counsel		—	Total Agricultural Education	72,795
Other		87,474	Total Other Education	—
Total Judicial		3,958,290	Total Education	560,982
Total Police Protection		4,671,871	Recreation and Cultural Services	
Detention and Correction			Total Recreation Facilities	172,850
Adult Detention		3,593,187	Total Cultural Services	—
Juvenile Detention		1,429,910	Total Veteran Memorial Building	—
Probation		1,534,270	Total Small Craft Harbors	—
Total Detention and Correction		6,557,367	Total Recreation and Cultural	172,850
Total Fire Protection		1,144,925	Debt Service	
Total Flood Control - Soil and Water Conservation		—	Total Retirement of Long-Term Debt	180,000
Protective Inspection			Total Interest on Long-Term Debt	57,558
Agricultural Commissioner		928,315	Total Interest on Short-Term Notes and Warrants	—
Building Inspector		217,358	Total Debt Service	237,558
Other		—	Total General County Expenditures Before Transfers	57,970,026
Total Protective Inspection		1,145,673	Transfers Out	
Other Protection			Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder		359,426	Total General County Expenditures and Transfers Out	\$ 57,970,026
Coroner		67,378		
Emergency Services		932,766	Appropriations Limits	
Planning and Zoning		974,041	Appropriations Limit	Total Annual Appropriations Subject to the Limit
Pound		235,386		Total Annual Appropriations Under/(Over) Appropriations Limit
Other		7,773		
Total Other Protection		2,576,770		
Total Public Protection		20,054,896		
			\$	22,758,914
			\$	19,759,358
			\$	2,999,556

Table 6. Counties Annual Report — Fiscal Year 2005-06
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		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 1,935,224
Post Closure Landfill Liability	—	—	—	—	—	—	3,004,541
Total Other Long-Term Debt Schedule				—	—	—	4,939,765
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 4,939,765

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 1,421,031
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* 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	\$ 159,935
Local Cash Grants	611,084
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	4,927
Total Revenues	775,946
Purchased Transportation	1,063,566
Other Expenses	275,951
Total Expenses	1,339,517
Net Transit Income (Loss)	(563,571)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (563,571)
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 2005-06
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	\$ 997,357
Total Operating Expenses	496,955
Net Operating Income (Loss)	500,402
Total Non-Operating Revenues	238,675
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	739,077
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 739,077
Current Year Capital Outlay (Enterprise Activity)	\$ 3,038

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 \$1,155,058 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of San Bernardino

Taxes			Federal	
Property Taxes			Public Assistance Administration	147,516,257
County Wide Secured and Unsecured	\$	157,421,960	Public Assistance Programs	199,711,851
Less Than County Wide Funds - Secured and Unsecured		10,951,773	Health Administration	38,781,765
Property Tax In-Lieu of Vehicle License Fees		168,525,075	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	17,579,128
Prior Year Secured and Unsecured		13,008,754	Health Grants	14,789,651
Total Property Taxes		349,907,562	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		22,930,317	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		11,298,975	DEA Programs/Drug and Alcohol Programs	10,355,059
Property Transfer		17,855,238	District Attorney Programs	692,757
Transient Lodging		1,206,374	Aging Programs	7,294,329
Timber Yield		—	Senior Citizens Programs	—
Aircraft		720,985	Road Projects	11,163,569
Construction Development Taxes		—	Law Enforcement	21,903,889
Utility Users Tax		—	Other	42,539,298
Other		11,363	Total Federal	512,327,553
Total Other Taxes		54,023,252	Other Aid	
Total Taxes		403,930,814	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	—
Operations		2,828,073	Total Other Aid	—
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		2,828,073	Assessments and Tax Collection Fees	10,325,541
Licenses, Permits and Franchises			Property Tax Administrative Fees	8,552,422
Animal Licenses		1,129,381	Auditing and Accounting Fees	2,960,564
Business Licenses		42,549	Communication Services	147,157
Construction Permits		7,349,084	Election Services	2,893,663
Road Privileges and Permits		221,856	Legal Services	6,097,486
Zoning Permits		—	Planning and Engineering Services	2,405,178
Franchises		6,441,428	Agricultural Services	2,425,351
Other		7,220,206	Civil Process Services	1,237,738
Total Licenses Permits and Franchises		22,404,504	Court Fees and Costs	11,079,479
Fines, Forfeitures and Penalties			Booking Fees	2,837,174
Vehicle Code Fines		91,231	Estate Fees	322,206
Other Court Fines		17,286,124	Human Services	1,179,465
Forfeitures and Penalties		1,258,687	Law Enforcement Services	96,059,578
Penalties and Cost on Delinquent Taxes		19,955,588	Recording Fees	16,504,578
Total Fines, Forfeitures and Penalties		38,591,630	Road and Street Services	1,838,094
Revenue from Use of Money and Property			Health Fees	30,138,183
Interest		32,139,989	Mental Health Services	523,084
Rents and Concessions		3,902,046	California Children Services	6,722
Royalties		310	Sanitation Services	1,420,822
Total Revenue from the Use of Money and Property		36,042,345	Institutional Care and Services	3,421,778
Aid from Other Governmental Agencies			Library Services	1,104,983
State			Park and Recreation Fees	5,077,535
Highway Users Tax		28,842,872	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		67,773,602	Building Maintenance and Grounds	5,328,828
Public Assistance Administration		70,102,098	Administrative Services	3,463,667
Public Assistance Programs		173,704,533	Other	52,710,566
Realignment for Social Services		79,687,870	Total Charges for Current Services	270,061,842
Health:			Miscellaneous Revenue	
Aid for Mental Health		59,379,463	Other Sales	357,061
Realignment for Mental Health		34,546,853	Tobacco Settlement	16,958,783
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		3,993,259	Cancelled Warrants	—
Other Aid for Health		62,217,887	Other	21,867,311
Realignment for Health Services		15,332,138	Total Miscellaneous Revenue	39,183,155
Homeowners' Property Tax Relief		2,708,396	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	3,223,611
SB90 Mandated Costs		6,202,894	Proceeds from the Sale of Bonds	—
Public Safety Fund		140,855,161	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	3,223,611
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,538,606	Total General County Revenues Before Transfers	2,134,399,096
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		5,777,434	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		5,115,531	Total General County Revenues and Transfers In	\$ 2,134,399,096
Other		48,026,972		
Total State		805,805,569		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of San Bernardino

General		Public Ways and Facilities	
Board of Supervisors	\$ 5,726,602	Total Roads	65,905,006
Clerk of the Board	1,177,481	Total Transportation Terminals	—
Administrative Officer	4,669,897	Total Transportation Systems	8,562,405
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	11,573,980	Total Public Ways and Facilities	74,467,411
Finance		Health	
Auditor-Controller	21,420,631	Total Public Health	88,453,289
Treasurer-Tax Collector	15,298,622	Total Medical Care	27,224,123
Assessor	19,484,225	Total Mental Health	113,837,385
Other	1,271,534	Total Drug and Alcohol Abuse Services	17,012,813
Total Finance	57,475,012	Total Health	246,527,610
Counsel		Sanitation	
County Counsel	8,823,235	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	8,823,235	Public Assistance	
Total Personnel	11,462,763	Welfare	
Total Elections	5,735,399	Administration	316,008,009
Total Communications	—	Aid Programs - Cash (Grants)	414,089,449
Total Property Management	30,345,220	Total Welfare	730,097,458
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,177,290
Courts	—	Other	—
Other	57,833,187	Total Social Services	1,177,290
Total Plant Acquisition	57,833,187	General Relief	
Total Promotion	—	Aid to Indigents	1,026,963
Total Other General	12,793,681	Indigent Burial	—
Total General	196,042,477	Total General Relief	1,026,963
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	1,249,367
Trial Court Maintenance of Effort (MOE)	23,870,460	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	5,900,610	Workforce Investment Act (WIA)	12,533,066
Other Trial Court	2,814,389	Other	39,895,210
County Clerk	—	Total Other Public Assistance	52,428,276
Grand Jury (Including Audit)	247,928	Total Public Assistance	785,979,354
District Attorney-Prosecution	49,890,451	Education	
District Attorney-Family Support	37,973,156	Total School Administration	2,628,680
Public Defender	24,002,126	Total Library Services	14,791,570
Court Appointed Counsel	8,485,877	Total Agricultural Education	—
Other	730,986	Total Other Education	—
Total Judicial	153,915,983	Total Education	17,420,250
Total Police Protection	237,661,535	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	11,463,036
Adult Detention	107,073,073	Total Cultural Services	4,127,478
Juvenile Detention	46,891,179	Total Veteran Memorial Building	—
Probation	48,484,142	Total Small Craft Harbors	—
Total Detention and Correction	202,448,394	Total Recreation and Cultural	15,590,514
Total Fire Protection	1,935,603	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	27,884,330
Protective Inspection		Total Interest on Long-Term Debt	36,076,056
Agricultural Commissioner	5,208,464	Total Interest on Short-Term Notes and Warrants	7,706,971
Building Inspector	7,709,444	Total Debt Service	71,667,357
Other	—	Total General County Expenditures Before Transfers	2,033,735,607
Total Protective Inspection	12,917,908	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	63,648,169
Local Agency Formation Commission (LAFCO)	181,667	Operating Transfers Between Funds Other Than Governmental and Enterprise	13,974,228
Recorder	—	Total General County Expenditures and Transfers Out	\$ 2,111,358,004
Coroner	4,800,361		
Emergency Services	—		
Planning and Zoning	9,180,305		
Pound	—		
Other	2,998,878		
Total Other Protection	17,161,211		
Total Public Protection	626,040,634		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 4,524,486,558	\$ 548,670,205	\$ 3,975,816,353

Table 6. Counties Annual Report — Fiscal Year 2005-06
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		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1996	2021	\$ 386,265,591	\$ 374,860,860	\$ 75,165,269	\$ 299,695,591
Pension Obligation Bonds 2004	2004	2004	2023	463,895,000	463,339,337	1,674,337	461,665,000
Total Pension Obligation Bonds				850,160,591	838,200,197	76,839,606	761,360,591
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	116,563,000
Total Other Long-Term Debt Schedule				—	—	—	116,563,000
County Total Bonds and Other Long-Term Debt				\$ 850,160,591	\$ 838,200,197	\$ 76,839,606	\$ 877,923,591

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 1,346,123,337
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* 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	\$ 978,799,037
Total Deductions from Revenues	771,829,268
Net Patient Revenue	206,969,769
Total Other Operating Revenues	120,925,027
Total Operating Revenue	327,894,796
Total Operating Expenses	373,485,066
Net Operating Income (Loss)	(45,590,270)
Total Non-Operating Revenue	22,349,255
Total Non-Operating Expenses	30,313,380
Net Non-Operating Income	(7,964,125)
Net Income Before Extraordinary Items	(53,554,395)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(53,554,395)
Transfers In from the County	63,648,169
Transfers Out to the County	—
Net Transfers In (Out)	63,648,169
Net Income (Loss)	\$ 10,093,774
Current Year Capital Outlay (Enterprise Activity)	\$ 2,895,539

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 2005-06
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	\$	2,599,139
Total Operating Expenses		<u>1,684,872</u>
Net Operating Income (Loss)		<u>914,267</u>
Total Non-Operating Revenue		4,196,612
Total Non-Operating Expenses		<u>3,941,690</u>
Income (Loss) Before Operating Transfers		<u>1,169,189</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>1,169,189</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	58,435,116
Total Operating Expenses		<u>56,894,872</u>
Net Operating Income (Loss)		<u>1,540,244</u>
Total Non-Operating Revenues		44,199,242
Total Non-Operating Expenses		<u>11,037,725</u>
Income (Loss) Before Operating Transfers		<u>34,701,761</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>34,701,761</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Other Enterprise Statement of Revenues and Expenses:		
Total Operating Revenue	\$	—
Total Operating Expense		<u>—</u>
Net Operating Income (Loss)		<u>—</u>
Total Non-Operating Revenue		—
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>—</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>—</u>
Current Year Capital Outlay	\$	<u>—</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of San Diego

Taxes			Federal	
Property Taxes			Public Assistance Administration	217,737,598
County Wide Secured and Unsecured	\$	421,713,618	Public Assistance Programs	307,203,238
Less Than County Wide Funds - Secured and Unsecured		24,501,116	Health Administration	19,245,831
Property Tax In-Lieu of Vehicle License Fees		264,963,133	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	7,637,192
Prior Year Secured and Unsecured		16,704,065	Health Grants	68,492,600
Total Property Taxes		727,881,932	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	2,375,358
Sales and Use Taxes		23,186,981	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	5,109,300
Property Transfer		31,026,631	District Attorney Programs	—
Transient Lodging		3,180,427	Aging Programs	12,477,783
Timber Yield		—	Senior Citizens Programs	3,289,083
Aircraft		1,803,838	Road Projects	4,378,033
Construction Development Taxes		—	Law Enforcement	4,331,035
Utility Users Tax		—	Other	16,616,507
Other		17,519	Total Federal	668,893,558
Total Other Taxes		59,215,396	Other Aid	
Total Taxes		787,097,328	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	205,364,869
Operations		—	Total Other Aid	205,364,869
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	6,667,742
Licenses, Permits and Franchises			Property Tax Administrative Fees	5,925,045
Animal Licenses		2,772,525	Auditing and Accounting Fees	6,103,489
Business Licenses		9,983,013	Communication Services	2,088
Construction Permits		8,334,726	Election Services	4,195,463
Road Privileges and Permits		107,907	Legal Services	4,382,664
Zoning Permits		—	Planning and Engineering Services	21,871,908
Franchises		5,742,352	Agricultural Services	—
Other		18,955,490	Civil Process Services	2,094,926
Total Licenses Permits and Franchises		45,896,013	Court Fees and Costs	71,840,591
Fines, Forfeitures and Penalties			Booking Fees	13,966,653
Vehicle Code Fines		957,967	Estate Fees	2,232,873
Other Court Fines		30,411,841	Human Services	6,470,601
Forfeitures and Penalties		620,050	Law Enforcement Services	96,832,559
Penalties and Cost on Delinquent Taxes		26,771,349	Recording Fees	30,165,807
Total Fines, Forfeitures and Penalties		58,761,207	Road and Street Services	12,918,878
Revenue from Use of Money and Property			Health Fees	8,939,186
Interest		62,654,218	Mental Health Services	—
Rents and Concessions		13,518,871	California Children Services	—
Royalties		100,109	Sanitation Services	7,399,913
Total Revenue from the Use of Money and Property		76,273,198	Institutional Care and Services	29,982,355
Aid from Other Governmental Agencies			Library Services	1,111,194
State			Park and Recreation Fees	2,869,322
Highway Users Tax		44,334,200	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	5,289,041
Realignment from the Vehicle License Fee Fund		117,914,756	Building Maintenance and Grounds	—
Public Assistance Administration		173,397,777	Administrative Services	94,055
Public Assistance Programs		180,233,325	Other	29,686,888
Realignment for Social Services		104,467,686	Total Charges for Current Services	371,043,241
Health:			Miscellaneous Revenue	
Aid for Mental Health		51,558,827	Other Sales	1,744,937
Realignment for Mental Health		57,434,872	Tobacco Settlement	2,506,364
Medically Indigent Adults		—	Welfare Repayments	770,534
Alcohol and Drug Abuse		46,750,578	Cancelled Warrants	—
Other Aid for Health		25,392,957	Other	12,249,808
Realignment for Health Services		29,969,475	Total Miscellaneous Revenue	17,271,643
Homeowners' Property Tax Relief		5,535,093	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	12,418,337
SB90 Mandated Costs		5,917,314	Proceeds from the Sale of Bonds	—
Public Safety Fund		236,438,403	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	12,418,337
Supplemental Law Enforcement Services Fund (SLESF/COPS)		8,725,949	Total General County Revenues Before Transfers	3,415,164,449
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	929,758
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		7,745,704	Total General County Revenues and Transfers In	\$ 3,416,094,207
Other		76,328,139		
Total State		1,172,145,055		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of San Diego

General		Public Ways and Facilities	
Board of Supervisors	\$ 5,306,390	Total Roads	99,671,234
Clerk of the Board	4,193,099	Total Transportation Terminals	—
Administrative Officer	20,742,198	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	30,241,687	Total Public Ways and Facilities	99,671,234
Finance		Health	
Auditor-Controller	22,653,020	Total Public Health	121,975,186
Treasurer-Tax Collector	11,573,435	Total Medical Care	91,589,174
Assessor	29,776,762	Total Mental Health	216,116,031
Other	10,186,577	Total Drug and Alcohol Abuse Services	49,064,866
Total Finance	74,189,794	Total Health	478,745,257
Counsel		Sanitation	
County Counsel	18,444,744	Total Refuse Collection and Disposal	7,649,356
Other	—	Total Sanitation	7,649,356
Total Counsel	18,444,744	Public Assistance	
Total Personnel	15,665,523	Welfare	
Total Elections	24,354,377	Administration	108,940,598
Total Communications	96,313,456	Aid Programs - Cash (Grants)	358,761,461
Total Property Management	43,153,987	Total Welfare	467,702,059
Plant Acquisition		Social Services	
Jails	2,283,609	Administration and Programs	350,639,847
Courts	4,486,548	Other	—
Other	49,516,528	Total Social Services	350,639,847
Total Plant Acquisition	56,286,685	General Relief	
Total Promotion	2,353,908	Aid to Indigents	1,700,088
Total Other General	—	Indigent Burial	—
Total General	361,004,161	Total General Relief	1,700,088
Public Protection		Total Care of Court Wards	6,775,146
Judicial		Total Veteran Services	681,805
Trial Court Maintenance of Effort (MOE)	59,662,667	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	4,897,768	Workforce Investment Act (WIA)	—
Other Trial Court	54,434,672	Other	70,715,508
County Clerk	—	Total Other Public Assistance	70,715,508
Grand Jury (Including Audit)	377,076	Total Public Assistance	898,214,453
District Attorney-Prosecution	106,165,750	Education	
District Attorney-Family Support	49,246,401	Total School Administration	—
Public Defender	57,112,432	Total Library Services	27,590,303
Court Appointed Counsel	—	Total Agricultural Education	653,578
Other	436,275	Total Other Education	—
Total Judicial	332,333,041	Total Education	28,243,881
Total Police Protection	201,202,350	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	20,412,564
Adult Detention	164,758,513	Total Cultural Services	—
Juvenile Detention	34,843,697	Total Veteran Memorial Building	—
Probation	95,282,941	Total Small Craft Harbors	—
Total Detention and Correction	294,885,151	Total Recreation and Cultural	20,412,564
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	56,994,815
Protective Inspection		Total Interest on Long-Term Debt	100,769,580
Agricultural Commissioner	12,133,012	Total Interest on Short-Term Notes and Warrants	11,795,976
Building Inspector	—	Total Debt Service	169,560,371
Other	—	Total General County Expenditures Before Transfers	2,980,699,452
Total Protective Inspection	12,133,012	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	242,896	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	—	Total General County Expenditures and Transfers Out	\$ 2,980,699,452
Coroner	6,197,415		
Emergency Services	7,427,247		
Planning and Zoning	52,426,197		
Pound	10,208,166		
Other	142,700		
Total Other Protection	76,644,621		
Total Public Protection	917,198,175		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 3,433,382,755	\$ 1,002,006,020	\$ 2,431,376,735

Table 6. Counties Annual Report — Fiscal Year 2005-06
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		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1994	1994	2007	\$ 430,430,000	\$ 430,430,000	\$ 390,600,000	\$ 39,830,000
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	390,600,000	1,231,282,916
Special Assessment Bonds							
1915 Act - Re-Assesmt. of Dist. 97-1	1997	1997	2012	21,755,000	21,755,000	9,985,839	11,769,161
Total Special Assessment Bonds				21,755,000	21,755,000	9,985,839	11,769,161
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	78,429,575
Landfill Closure	—	—	—	—	—	—	24,447,000
Total Other Long-Term Debt Schedule				—	—	—	102,876,575
County Total Bonds and Other Long-Term Debt				\$ 1,643,637,916	\$ 1,643,637,916	\$ 400,585,839	\$ 1,345,928,652

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 563,056,755
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* 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 2005-06
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	\$ 7,126,564
Total Operating Expenses	<u>7,730,273</u>
Net Operating Income (Loss)	<u>(603,709)</u>
Total Non-Operating Revenue	10,193,801
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>9,590,092</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>929,758</u>
Net Transfers In (Out)	<u>(929,758)</u>
Net Income (Loss)	<u>\$ 8,660,334</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 10,565,060</u>

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

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	<u>—</u>
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of San Joaquin

Taxes			Federal	
Property Taxes			Public Assistance Administration	4,227,255
County Wide Secured and Unsecured	\$	102,205,463	Public Assistance Programs	151,010,262
Less Than County Wide Funds - Secured and Unsecured		10,206,818	Health Administration	4,781,522
Property Tax In-Lieu of Vehicle License Fees		61,365,114	Workforce Investment Act (WIA)	11,394,378
Voter Approved Indebtedness		—	Community Development Block Grant	6,668,652
Prior Year Secured and Unsecured		325,884	Health Grants	1,118
Total Property Taxes		174,103,279	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	166,486
Sales and Use Taxes		17,783,734	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		12,982,691	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		6,251,588	District Attorney Programs	10,097,376
Transient Lodging		387,406	Aging Programs	2,395,802
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	700,306
Construction Development Taxes		425,543	Law Enforcement	1,021,661
Utility Users Tax		—	Other	5,903,979
Other		3,430	Total Federal	198,368,797
Total Other Taxes		37,834,392	Other Aid	
Total Taxes		211,937,671	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	7,248,602
Operations		—	Total Other Aid	7,248,602
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	3,468,199
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,900,958
Animal Licenses		89,812	Auditing and Accounting Fees	22,621
Business Licenses		106,235	Communication Services	—
Construction Permits		6,108,583	Election Services	236,681
Road Privileges and Permits		110,201	Legal Services	398,396
Zoning Permits		—	Planning and Engineering Services	4,689,729
Franchises		2,330,747	Agricultural Services	315,608
Other		140,182	Civil Process Services	333,554
Total Licenses Permits and Franchises		8,885,760	Court Fees and Costs	1,020,970
Fines, Forfeitures and Penalties			Booking Fees	1,146,473
Vehicle Code Fines		6,149,735	Estate Fees	204,619
Other Court Fines		461,850	Human Services	19,205
Forfeitures and Penalties		1,114,735	Law Enforcement Services	12,662,980
Penalties and Cost on Delinquent Taxes		5,018,107	Recording Fees	7,345,303
Total Fines, Forfeitures and Penalties		12,744,427	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	5,671,253
Interest		7,240,004	Mental Health Services	24,060,916
Rents and Concessions		175,206	California Children Services	6,774
Royalties		14,500	Sanitation Services	—
Total Revenue from the Use of Money and Property		7,429,710	Institutional Care and Services	1,496,901
Aid from Other Governmental Agencies			Library Services	146,925
State			Park and Recreation Fees	1,285,773
Highway Users Tax		9,614,007	Other:	
Motor Vehicle In-Lieu Tax		12,584,431	Personnel Services	—
Realignment from the Vehicle License Fee Fund		24,750,035	Building Maintenance and Grounds	—
Public Assistance Administration		23,922,853	Administrative Services	168,038
Public Assistance Programs		65,799,979	Other	7,242,010
Realignment for Social Services		28,925,955	Total Charges for Current Services	73,843,886
Health:			Miscellaneous Revenue	
Aid for Mental Health		10,601,980	Other Sales	388,535
Realignment for Mental Health		13,409,152	Tobacco Settlement	5,643,490
Medically Indigent Adults		—	Welfare Repayments	892,020
Alcohol and Drug Abuse		2,979,972	Cancelled Warrants	48,120
Other Aid for Health		9,386,377	Other	4,810,256
Realignment for Health Services		189,813	Total Miscellaneous Revenue	11,782,421
Homeowners' Property Tax Relief		1,514,816	Other Financing Sources	
Open Space Tax Relief		1,942,034	Sale of Fixed Assets	—
SB90 Mandated Costs		3,090,692	Proceeds from the Sale of Bonds	—
Public Safety Fund		46,813,379	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,288,925	Total General County Revenues Before Transfers	820,431,827
Office of Criminal Justice and Planning Programs		2,335,747	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		8,703,825	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		3,892,310	Total General County Revenues and Transfers In	\$ 820,431,827
Other		15,444,271		
Total State		288,190,553		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of San Joaquin

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,894,490	Total Roads	42,343,526
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,486,656	Total Transportation Systems	—
Other	1,191,885	Total Parking Facilities	—
Total Legislative and Administrative	5,573,031	Total Public Ways and Facilities	42,343,526
Finance		Health	
Auditor-Controller	3,249,766	Total Public Health	31,910,341
Treasurer-Tax Collector	2,266,803	Total Medical Care	—
Assessor	8,310,057	Total Mental Health	60,681,081
Other	2,691,037	Total Drug and Alcohol Abuse Services	10,686,269
Total Finance	16,517,663	Total Health	103,277,691
Counsel		Sanitation	
County Counsel	670,988	Total Refuse Collection and Disposal	72,318
Other	—	Total Sanitation	72,318
Total Counsel	670,988	Public Assistance	
Total Personnel	2,404,976	Welfare	
Total Elections	3,147,037	Administration	90,339,989
Total Communications	—	Aid Programs - Cash (Grants)	160,042,061
Total Property Management	10,584,009	Total Welfare	250,382,050
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	31,212,191
Courts	—	Other	208,078
Other	—	Total Social Services	31,420,269
Total Plant Acquisition	—	General Relief	
Total Promotion	123,625	Aid to Indigents	2,053,370
Total Other General	507,865	Indigent Burial	36,336
Total General	39,529,194	Total General Relief	2,089,706
Public Protection		Total Care of Court Wards	6,195,060
Judicial		Total Veteran Services	323,205
Trial Court Maintenance of Effort (MOE)	8,784,177	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,599,291	Workforce Investment Act (WIA)	12,535,450
Other Trial Court	2,046,342	Other	—
County Clerk	—	Total Other Public Assistance	12,535,450
Grand Jury (Including Audit)	76,621	Total Public Assistance	302,945,740
District Attorney-Prosecution	22,379,642	Education	
District Attorney-Family Support	15,577,445	Total School Administration	—
Public Defender	10,129,280	Total Library Services	5,489,070
Court Appointed Counsel	2,810,243	Total Agricultural Education	316,665
Other	6,507,063	Total Other Education	—
Total Judicial	69,910,104	Total Education	5,805,735
Total Police Protection	45,355,699	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	3,754,161
Adult Detention	50,377,779	Total Cultural Services	141,467
Juvenile Detention	11,929,441	Total Veteran Memorial Building	—
Probation	14,826,988	Total Small Craft Harbors	—
Total Detention and Correction	77,134,208	Total Recreation and Cultural	3,895,628
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	5,446,448
Protective Inspection		Total Interest on Long-Term Debt	2,436,174
Agricultural Commissioner	3,681,018	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	7,461,228	Total Debt Service	7,882,622
Other	469,792	Total General County Expenditures Before Transfers	722,598,997
Total Protective Inspection	11,612,038	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	34,703,377
Local Agency Formation Commission (LAFCO)	100,000	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	2,524,993	Total General County Expenditures and Transfers Out	\$ 757,302,374
Coroner	995,764		
Emergency Services	2,629,367		
Planning and Zoning	5,174,279		
Pound	—		
Other	1,410,091		
Total Other Protection	12,834,494		
Total Public Protection	216,846,543		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 352,743,738	\$ 204,503,544	\$ 148,240,194

Table 6. Counties Annual Report — Fiscal Year 2005-06
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		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
General Hospital Refunding	1999	1999	2021	\$ 108,420,000	\$ 108,420,000	\$ 25,280,000	\$ 83,140,000
Solid Waste System Facilities	2003	2004	2022	36,830,000	36,830,000	3,935,000	32,895,000
Total Revenue Bonds				145,250,000	145,250,000	29,215,000	116,035,000
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	146,372
Teeter Note	—	—	—	—	—	—	33,000,000
Compensated Absences	—	—	—	—	—	—	5,126,492
Loan	—	—	—	—	—	—	2,277,941
Total Other Long-Term Debt Schedule				—	—	—	40,550,805
County Total Bonds and Other Long-Term Debt				\$ 145,250,000	\$ 145,250,000	\$ 29,215,000	\$ 156,585,805

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 64,667,539
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* 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	\$ 274,839,936
Total Deductions from Revenues	194,572,858
Net Patient Revenue	80,267,078
Total Other Operating Revenues	26,086,207
Total Operating Revenue	106,353,285
Total Operating Expenses	183,607,979
Net Operating Income (Loss)	(77,254,694)
Total Non-Operating Revenue	54,855,616
Total Non-Operating Expenses	5,684,451
Net Non-Operating Income	49,171,165
Net Income Before Extraordinary Items	(28,083,529)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(28,083,529)
Transfers In from the County	34,031,883
Transfers Out to the County	—
Net Transfers In (Out)	34,031,883
Net Income (Loss)	\$ 5,948,354
Current Year Capital Outlay (Enterprise Activity)	\$ 16,093,625

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 2005-06
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	\$ 1,899,813
Total Operating Expenses	<u>3,372,573</u>
Net Operating Income (Loss)	<u>(1,472,760)</u>
Total Non-Operating Revenue	270,317
Total Non-Operating Expenses	<u>291,449</u>
Income (Loss) Before Operating Transfers	<u>(1,493,892)</u>
Transfers In from the County	671,494
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>671,494</u>
Net Income (Loss)	<u>\$ (822,398)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 269,577</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 19,918,632
Total Operating Expenses	<u>16,009,856</u>
Net Operating Income (Loss)	<u>3,908,776</u>
Total Non-Operating Revenues	921,607
Total Non-Operating Expenses	<u>1,442,330</u>
Income (Loss) Before Operating Transfers	<u>3,388,053</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 3,388,053</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 1,285,063</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

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

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include \$12,584,431 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.
2. Informational Note: Revenues for Tobacco Tax - Prop. 99 of \$750,000 and Realignment for Health Services of \$6,932,677 are reported in the Hospital Enterprise Statement of Revenues and Expenses as Gross Patient Revenue and Other Non-Operating Revenues in lieu of being reported in the Statement of County Revenues, State revenue sources.
Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of San Luis Obispo

Taxes			Federal	
Property Taxes			Public Assistance Administration	30,824,362
County Wide Secured and Unsecured	\$	80,726,668	Public Assistance Programs	4,835,049
Less Than County Wide Funds - Secured and Unsecured		5,629,745	Health Administration	4,206,134
Property Tax In-Lieu of Vehicle License Fees		22,629,883	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	4,443,213
Prior Year Secured and Unsecured		(483,000)	Health Grants	1,115,286
Total Property Taxes		108,503,296	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		8,426,223	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,639,070	DEA Programs/Drug and Alcohol Programs	1,535,478
Property Transfer		3,583,498	District Attorney Programs	—
Transient Lodging		5,338,984	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		387,605	Road Projects	3,823,918
Construction Development Taxes		—	Law Enforcement	3,311,860
Utility Users Tax		—	Other	2,346,647
Other		13,119	Total Federal	56,441,947
Total Other Taxes		19,388,499	Other Aid	
Total Taxes		127,891,795	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	2,623,934
Operations		—	Total Other Aid	2,623,934
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	2,128,966
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,032,091
Animal Licenses		368,125	Auditing and Accounting Fees	290,306
Business Licenses		74,682	Communication Services	204,465
Construction Permits		2,788,099	Election Services	81,848
Road Privileges and Permits		—	Legal Services	74,399
Zoning Permits		1,677,314	Planning and Engineering Services	3,370,703
Franchises		2,676,403	Agricultural Services	99,975
Other		253,711	Civil Process Services	109,272
Total Licenses Permits and Franchises		7,838,334	Court Fees and Costs	2,313,496
Fines, Forfeitures and Penalties			Booking Fees	440,763
Vehicle Code Fines		1,587,754	Estate Fees	115,135
Other Court Fines		2,096,084	Human Services	161,279
Forfeitures and Penalties		1,378,335	Law Enforcement Services	2,825,184
Penalties and Cost on Delinquent Taxes		4,736,983	Recording Fees	3,156,084
Total Fines, Forfeitures and Penalties		9,799,156	Road and Street Services	5,326,409
Revenue from Use of Money and Property			Health Fees	3,099,078
Interest		5,363,072	Mental Health Services	416,638
Rents and Concessions		325,196	California Children Services	—
Royalties		—	Sanitation Services	1,544,628
Total Revenue from the Use of Money and Property		5,688,268	Institutional Care and Services	290,143
Aid from Other Governmental Agencies			Library Services	523,192
State			Park and Recreation Fees	4,104,588
Highway Users Tax		6,924,157	Other:	
Motor Vehicle In-Lieu Tax		5,256,501	Personnel Services	—
Realignment from the Vehicle License Fee Fund		7,524,910	Building Maintenance and Grounds	—
Public Assistance Administration		27,108,988	Administrative Services	1,037,532
Public Assistance Programs		7,706,834	Other	8,476,110
Realignment for Social Services		6,818,823	Total Charges for Current Services	41,222,284
Health:			Miscellaneous Revenue	
Aid for Mental Health		4,009,807	Other Sales	680,727
Realignment for Mental Health		4,272,174	Tobacco Settlement	2,530,494
Medically Indigent Adults		1,321,407	Welfare Repayments	—
Alcohol and Drug Abuse		1,043,269	Cancelled Warrants	—
Other Aid for Health		8,216,566	Other	(51,346)
Realignment for Health Services		1,745,843	Total Miscellaneous Revenue	3,159,875
Homeowners' Property Tax Relief		858,518	Other Financing Sources	
Open Space Tax Relief		1,099,327	Sale of Fixed Assets	798,330
SB90 Mandated Costs		918,389	Proceeds from the Sale of Bonds	—
Public Safety Fund		19,842,917	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	798,330
Supplemental Law Enforcement Services Fund (SLESF/COPS)		934,218	Total General County Revenues Before Transfers	373,625,704
Office of Criminal Justice and Planning Programs		132,261	Transfers In	
Library		63,960	Total Transfers In from Enterprises	256,103
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	178,017
Law Enforcement		2,500,237	Total General County Revenues and Transfers In	\$ 374,059,824
Other		9,862,675		
Total State		118,161,781		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of San Luis Obispo

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,248,779	Total Roads	35,516,560
Clerk of the Board	590,503	Total Transportation Terminals	—
Administrative Officer	1,506,457	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	3,345,739	Total Public Ways and Facilities	35,516,560
Finance		Health	
Auditor-Controller	3,968,962	Total Public Health	23,839,766
Treasurer-Tax Collector	2,561,588	Total Medical Care	7,723,350
Assessor	7,211,900	Total Mental Health	24,520,362
Other	—	Total Drug and Alcohol Abuse Services	4,981,828
Total Finance	13,742,450	Total Health	61,065,306
Counsel		Sanitation	
County Counsel	3,436,209	Total Refuse Collection and Disposal	603,536
Other	—	Total Sanitation	603,536
Total Counsel	3,436,209	Public Assistance	
Total Personnel	1,884,512	Welfare	
Total Elections	1,560,616	Administration	26,393,225
Total Communications	936,114	Aid Programs - Cash (Grants)	25,230,046
Total Property Management	11,683,791	Total Welfare	51,623,271
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	20,737,534
Courts	—	Other	—
Other	7,188,906	Total Social Services	20,737,534
Total Plant Acquisition	7,188,906	General Relief	
Total Promotion	—	Aid to Indigents	4,688,651
Total Other General	5,347,784	Indigent Burial	—
Total General	49,126,121	Total General Relief	4,688,651
Public Protection		Total Care of Court Wards	8,143,091
Judicial		Total Veteran Services	357,105
Trial Court Maintenance of Effort (MOE)	1,993,311	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	443,948	Workforce Investment Act (WIA)	—
Other Trial Court	2,666,829	Other	4,815,387
County Clerk	970,112	Total Other Public Assistance	4,815,387
Grand Jury (Including Audit)	105,654	Total Public Assistance	90,365,039
District Attorney-Prosecution	10,379,736	Education	
District Attorney-Family Support	4,861,306	Total School Administration	—
Public Defender	4,329,794	Total Library Services	6,363,712
Court Appointed Counsel	—	Total Agricultural Education	311,861
Other	—	Total Other Education	1,121,660
Total Judicial	25,750,690	Total Education	7,797,233
Total Police Protection	25,253,764	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	4,252,080
Adult Detention	16,392,794	Total Cultural Services	—
Juvenile Detention	3,687,438	Total Veteran Memorial Building	—
Probation	3,533,795	Total Small Craft Harbors	—
Total Detention and Correction	23,614,027	Total Recreation and Cultural	4,252,080
Total Fire Protection	14,292,341	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	4,212,934
Protective Inspection		Total Interest on Long-Term Debt	4,147,973
Agricultural Commissioner	4,552,028	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	8,360,907
Other	—	Total General County Expenditures Before Transfers	367,201,092
Total Protective Inspection	4,552,028	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,332,414
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	178,017
Recorder	1,096,649	Total General County Expenditures and Transfers Out	\$ 368,711,523
Coroner	—		
Emergency Services	969,442		
Planning and Zoning	12,583,411		
Pound	1,973,720		
Other	28,238		
Total Other Protection	16,651,460		
Total Public Protection	110,114,310		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 324,181,902	\$ 151,370,881	\$ 172,811,021

Table 6. Counties Annual Report — Fiscal Year 2005-06
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		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Unfunded Actuarial Accrued Liability	2003	2003	2033	\$ 137,194,398	\$ 137,194,398	\$ 1,995,000	\$ 135,199,398
Total Pension Obligation Bonds				137,194,398	137,194,398	1,995,000	135,199,398
State Construction Loans							
Construct Airport Hangars	2006	—	—	4,734,200	—	—	4,734,200
Total State Construction Loans				4,734,200	—	—	4,734,200
Other Long-Term Debt Schedule							
Advances From Other Funds	—	—	—	—	—	—	917,565
Accrued Vacation/Sick Leave - Ent.	—	—	—	—	—	—	274,311
Accrued Vacation/Sick Leave - Govt.	—	—	—	—	—	—	19,481,262
Estimated Post Closure Landfill Costs	—	—	—	—	—	—	3,127,000
Total Other Long-Term Debt Schedule				—	—	—	23,800,138
County Total Bonds and Other Long-Term Debt				\$ 141,928,598	\$ 137,194,398	\$ 1,995,000	\$ 163,733,736

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 48,256,473
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* 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	\$ 55,440
Local Cash Grants	1,170,969
State Cash Grants	—
Federal Cash Grants	19,000
Other Revenues	19,485
Total Revenues	1,264,894
Purchased Transportation	584,565
Other Expenses	282,236
Total Expenses	866,801
Net Transit Income (Loss)	398,093
Gain or Loss on Disposal of Fixed Assets	7,234
Total Operator Net Income (Loss)	\$ 405,327
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 2005-06
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	\$ 2,973,164
Total Operating Expenses	<u>3,078,789</u>
Net Operating Income (Loss)	<u>(105,625)</u>
Total Non-Operating Revenue	4,316,229
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>4,210,604</u>
Transfers In from the County	1,332,414
Transfers Out to the County	<u>240,000</u>
Net Transfers In (Out)	<u>1,092,414</u>
Net Income (Loss)	<u>\$ 5,303,018</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

Other Enterprise Statement of Revenues and Expenses: Golf Course	
Total Operating Revenue	\$ 2,891,862
Total Operating Expense	<u>3,188,094</u>
Net Operating Income (Loss)	<u>(296,232)</u>
Total Non-Operating Revenue	54,418
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(241,814)</u>
Transfers In from the County	—
Transfers Out to the County	<u>16,103</u>
Net Transfers In (Out)	<u>(16,103)</u>
Net Income (Loss)	<u>\$ (257,917)</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

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

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include \$5,256,501 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.
2. Informational Note: Miscellaneous Revenues, Other, reflect a negative balance of (\$51,346) due to an accrual reversal. The actual current year revenues are \$563,649.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of San Mateo

Taxes			Federal	
Property Taxes			Public Assistance Administration	44,085,349
County Wide Secured and Unsecured	\$	158,231,220	Public Assistance Programs	24,526,008
Less Than County Wide Funds - Secured and Unsecured		4,383,467	Health Administration	1,318,814
Property Tax In-Lieu of Vehicle License Fees		62,310,061	Workforce Investment Act (WIA)	5,210,286
Voter Approved Indebtedness		—	Community Development Block Grant	5,298,872
Prior Year Secured and Unsecured		918,693	Health Grants	451,650
Total Property Taxes		225,843,441	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		15,935,735	Office of Criminal Justice and Planning Programs	786,275
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	4,269,428
Property Transfer		8,486,842	District Attorney Programs	—
Transient Lodging		771,551	Aging Programs	2,521,347
Timber Yield		24,974	Senior Citizens Programs	731,520
Aircraft		821,293	Road Projects	1,126,777
Construction Development Taxes		—	Law Enforcement	4,378,949
Utility Users Tax		—	Other	6,657,643
Other		811	Total Federal	101,362,918
Total Other Taxes		26,041,206	Other Aid	
Total Taxes		251,884,647	Other In-Lieu Taxes	33,818
Special Benefit Assessments			Other Governmental Agencies	20,478,704
Operations		—	Total Other Aid	20,512,522
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	5,155,540
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,782,370
Animal Licenses		536,112	Auditing and Accounting Fees	4,446,932
Business Licenses		2,390,599	Communication Services	15,742,071
Construction Permits		3,710,997	Election Services	1,790,832
Road Privileges and Permits		—	Legal Services	5,115,593
Zoning Permits		1,222,056	Planning and Engineering Services	3,184,879
Franchises		6,685,114	Agricultural Services	149,170
Other		664,454	Civil Process Services	167,784
Total Licenses Permits and Franchises		15,209,332	Court Fees and Costs	4,376,424
Fines, Forfeitures and Penalties			Booking Fees	841,188
Vehicle Code Fines		7,682,196	Estate Fees	1,402,698
Other Court Fines		405,741	Human Services	323,090
Forfeitures and Penalties		802,163	Law Enforcement Services	15,161,864
Penalties and Cost on Delinquent Taxes		1,471,610	Recording Fees	5,767,625
Total Fines, Forfeitures and Penalties		10,361,710	Road and Street Services	456,942
Revenue from Use of Money and Property			Health Fees	1,331,172
Interest		14,956,434	Mental Health Services	1,886,057
Rents and Concessions		8,238,721	California Children Services	5,066
Royalties		—	Sanitation Services	1,997,798
Total Revenue from the Use of Money and Property		23,195,155	Institutional Care and Services	29,719,038
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	1,367,093
Highway Users Tax		11,914,464	Other:	
Motor Vehicle In-Lieu Tax		14,772,270	Personnel Services	1,557,266
Realignment from the Vehicle License Fee Fund		20,942,532	Building Maintenance and Grounds	—
Public Assistance Administration		47,541,455	Administrative Services	2,761,711
Public Assistance Programs		28,130,088	Other	9,833,757
Realignment for Social Services		15,595,311	Total Charges for Current Services	117,323,960
Health:			Miscellaneous Revenue	
Aid for Mental Health		11,489,114	Other Sales	1,014,068
Realignment for Mental Health		19,410,015	Tobacco Settlement	6,659,677
Medically Indigent Adults		—	Welfare Repayments	1,834,992
Alcohol and Drug Abuse		—	Cancelled Warrants	—
Other Aid for Health		10,070,177	Other	14,211,197
Realignment for Health Services		4,698,188	Total Miscellaneous Revenue	23,719,934
Homeowners' Property Tax Relief		1,411,485	Other Financing Sources	
Open Space Tax Relief		57,909	Sale of Fixed Assets	1,467
SB90 Mandated Costs		5,631,122	Proceeds from the Sale of Bonds	—
Public Safety Fund		62,677,550	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	1,467
Supplemental Law Enforcement Services Fund (SLESF/COPS)		457,595	Total General County Revenues Before Transfers	896,938,624
Office of Criminal Justice and Planning Programs		1,075,105	Transfers In	
Library		—	Total Transfers In from Enterprises	10,458,689
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,281,892	Total General County Revenues and Transfers In	\$ 907,397,313
Other		76,210,707		
Total State		333,366,979		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of San Mateo

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,953,642	Total Roads	18,595,040
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,629,462	Total Transportation Systems	1,052,368
Other	882,169	Total Parking Facilities	—
Total Legislative and Administrative	5,465,273	Total Public Ways and Facilities	19,647,408
Finance		Health	
Auditor-Controller	5,428,253	Total Public Health	55,311,500
Treasurer-Tax Collector	4,487,248	Total Medical Care	2,737,577
Assessor	10,977,056	Total Mental Health	82,433,518
Other	584,714	Total Drug and Alcohol Abuse Services	15,723,796
Total Finance	21,477,271	Total Health	156,206,391
Counsel		Sanitation	
County Counsel	5,302,692	Total Refuse Collection and Disposal	7,986,073
Other	—	Total Sanitation	7,986,073
Total Counsel	5,302,692	Public Assistance	
Total Personnel	6,087,921	Welfare	
Total Elections	5,698,866	Administration	44,699,003
Total Communications	6,977,313	Aid Programs - Cash (Grants)	19,343,201
Total Property Management	5,760,818	Total Welfare	64,042,204
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	71,139,220
Courts	—	Other	—
Other	5,696,624	Total Social Services	71,139,220
Total Plant Acquisition	5,696,624	General Relief	
Total Promotion	—	Aid to Indigents	1,397,752
Total Other General	26,982,086	Indigent Burial	—
Total General	89,448,864	Total General Relief	1,397,752
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	14,806,239	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	719,098	Workforce Investment Act (WIA)	10,655,020
Other Trial Court	11,780,151	Other	42,410,025
County Clerk	—	Total Other Public Assistance	53,065,045
Grand Jury (Including Audit)	583,413	Total Public Assistance	189,644,221
District Attorney-Prosecution	18,304,607	Education	
District Attorney-Family Support	11,063,991	Total School Administration	—
Public Defender	12,992,777	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	141,063
Other	—	Total Other Education	—
Total Judicial	70,250,276	Total Education	141,063
Total Police Protection	65,967,250	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	7,676,057
Adult Detention	55,093,748	Total Cultural Services	—
Juvenile Detention	35,373,032	Total Veteran Memorial Building	—
Probation	3,963,401	Total Small Craft Harbors	—
Total Detention and Correction	94,430,181	Total Recreation and Cultural	7,676,057
Total Fire Protection	6,296,365	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	7,877,850
Protective Inspection		Total Interest on Long-Term Debt	13,897,194
Agricultural Commissioner	3,231,266	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	21,775,044
Other	—	Total General County Expenditures Before Transfers	751,072,843
Total Protective Inspection	3,231,266	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	59,158,878
Local Agency Formation Commission (LAFCO)	87,292	Operating Transfers Between Funds Other Than Governmental and Enterprise	29,319,292
Recorder	3,398,284	Total General County Expenditures and Transfers Out	\$ 839,550,922
Coroner	2,474,751		
Emergency Services	986,212		
Planning and Zoning	6,828,886		
Pound	4,586,561		
Other	10,398		
Total Other Protection	18,372,384		
Total Public Protection	258,547,722		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 332,318,896	\$ 163,400,417	\$ 168,918,479

**Table 6. Counties Annual Report — Fiscal Year 2005-06
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		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Coyote Point Marina	1979	—	—	\$ 2,250,000	\$ —	\$ 1,754,714	\$ 497,827
Breakwater Project	2000	—	—	1,200,000	—	138,902	746,740
Water Resources Program	1991	—	—	409,992	—	31,615	118,606
Total State Construction Loans				3,859,992	—	1,925,231	1,363,173
Other Long-Term Debt Schedule							
Energy Efficiency Project	—	—	—	—	—	—	72,618
2004 Lease Revenue Bonds	—	—	—	—	—	—	7,000,000
Compensated Absences	—	—	—	—	—	—	30,675,721
Compensated Absences - Enterprise	—	—	—	—	—	—	6,632,250
Total Other Long-Term Debt Schedule				—	—	—	44,380,589
County Total Bonds and Other Long-Term Debt				\$ 3,859,992	\$ —	\$ 1,925,231	\$ 45,743,762

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 720,242,611
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* 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	\$ 282,889,770
Total Deductions from Revenues	199,023,225
Net Patient Revenue	83,866,545
Total Other Operating Revenues	9,041,922
Total Operating Revenue	92,908,467
Total Operating Expenses	187,443,405
Net Operating Income (Loss)	(94,534,938)
Total Non-Operating Revenue	45,840,146
Total Non-Operating Expenses	5,306
Net Non-Operating Income	45,834,840
Net Income Before Extraordinary Items	(48,700,098)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(48,700,098)
Transfers In from the County	59,158,787
Transfers Out to the County	10,458,689
Net Transfers In (Out)	48,700,098
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ 2,308,080

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	68,112
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	68,112
Purchased Transportation	68,112
Other Expenses	—
Total Expenses	68,112
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 2005-06
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	\$ 1,866,275
Total Operating Expenses	<u>1,744,945</u>
Net Operating Income (Loss)	<u>121,330</u>
Total Non-Operating Revenue	422,727
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>544,057</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 544,057</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 818,522</u>

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

Other Enterprise Statement of Revenues and Expenses: Marina	
Total Operating Revenue	\$ 1,191,223
Total Operating Expense	<u>1,311,498</u>
Net Operating Income (Loss)	<u>(120,275)</u>
Total Non-Operating Revenue	42,063
Total Non-Operating Expenses	<u>58,412</u>
Income (Loss) Before Operating Transfers	<u>(136,624)</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (136,624)</u>
Current Year Capital Outlay	<u>\$ 59,023</u>

Comments

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

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include \$14,772,270 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Santa Barbara

Taxes			Federal	
Property Taxes			Public Assistance Administration	25,943,185
County Wide Secured and Unsecured	\$	102,014,819	Public Assistance Programs	33,156,246
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	11,029,655
Property Tax In-Lieu of Vehicle License Fees		36,063,453	Workforce Investment Act (WIA)	3,157,068
Voter Approved Indebtedness		—	Community Development Block Grant	652,607
Prior Year Secured and Unsecured		(181,512)	Health Grants	9,321,803
Total Property Taxes		137,896,760	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		9,872,238	Office of Criminal Justice and Planning Programs	326,385
Transportation Tax (Non-Transit)		7,922,506	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		4,461,137	District Attorney Programs	470,325
Transient Lodging		5,630,968	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		471,027	Road Projects	3,628,559
Construction Development Taxes		609,986	Law Enforcement	481,664
Utility Users Tax		—	Other	3,088,023
Other		11,165	Total Federal	91,255,520
Total Other Taxes		28,979,027	Other Aid	
Total Taxes		166,875,787	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	25,938,779
Operations		—	Total Other Aid	25,938,779
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	3,032,308
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,396,859
Animal Licenses		296,058	Auditing and Accounting Fees	32,809
Business Licenses		89,772	Communication Services	1,515,702
Construction Permits		4,747,315	Election Services	270,895
Road Privileges and Permits		139,779	Legal Services	2,372,224
Zoning Permits		5,684,849	Planning and Engineering Services	2,070,091
Franchises		2,773,548	Agricultural Services	204,360
Other		1,166,691	Civil Process Services	157,479
Total Licenses Permits and Franchises		14,898,012	Court Fees and Costs	1,306,564
Fines, Forfeitures and Penalties			Booking Fees	2,593,766
Vehicle Code Fines		247,260	Estate Fees	125,095
Other Court Fines		4,322,525	Human Services	332,512
Forfeitures and Penalties		3,661,725	Law Enforcement Services	15,406,045
Penalties and Cost on Delinquent Taxes		4,475,940	Recording Fees	2,787,951
Total Fines, Forfeitures and Penalties		12,707,450	Road and Street Services	1,469,761
Revenue from Use of Money and Property			Health Fees	27,033,530
Interest		7,220,590	Mental Health Services	30,578,706
Rents and Concessions		2,129,579	California Children Services	8,273
Royalties		—	Sanitation Services	6,096
Total Revenue from the Use of Money and Property		9,350,169	Institutional Care and Services	2,586,914
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	3,277,439
Highway Users Tax		7,131,320	Other:	
Motor Vehicle In-Lieu Tax		8,425,726	Personnel Services	—
Realignment from the Vehicle License Fee Fund		14,272,063	Building Maintenance and Grounds	—
Public Assistance Administration		16,920,779	Administrative Services	4,205,602
Public Assistance Programs		28,239,803	Other	21,846,299
Realignment for Social Services		8,198,410	Total Charges for Current Services	124,617,280
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,544,368	Other Sales	329,706
Realignment for Mental Health		7,877,534	Tobacco Settlement	3,963,203
Medically Indigent Adults		—	Welfare Repayments	273,424
Alcohol and Drug Abuse		3,164,081	Cancelled Warrants	—
Other Aid for Health		9,961,777	Other	4,926,264
Realignment for Health Services		3,188,340	Total Miscellaneous Revenue	9,492,597
Homeowners' Property Tax Relief		963,617	Other Financing Sources	
Open Space Tax Relief		649,670	Sale of Fixed Assets	861,540
SB90 Mandated Costs		3,386,125	Proceeds from the Sale of Bonds	—
Public Safety Fund		31,067,324	Other Long-Term Debt Proceeds	1,952,854
Other:			Total Other Financing Sources	2,814,394
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,027,073	Total General County Revenues Before Transfers	619,647,038
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	19,995
District Attorney Programs		266,587	Operating Transfers Between Funds Other Than Governmental and Enterprise	299,119
Law Enforcement		—	Total General County Revenues and Transfers In	\$ 619,966,152
Other		15,412,453		
Total State		161,697,050		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Santa Barbara

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,167,835	Total Roads	21,964,794
Clerk of the Board	493,613	Total Transportation Terminals	—
Administrative Officer	2,966,442	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	5,627,890	Total Public Ways and Facilities	21,964,794
Finance		Health	
Auditor-Controller	6,009,211	Total Public Health	29,475,992
Treasurer-Tax Collector	3,479,980	Total Medical Care	44,584,315
Assessor	7,231,848	Total Mental Health	54,104,303
Other	870,319	Total Drug and Alcohol Abuse Services	9,734,232
Total Finance	17,591,358	Total Health	137,898,842
Counsel		Sanitation	
County Counsel	5,707,615	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	5,707,615	Public Assistance	
Total Personnel	3,594,037	Welfare	
Total Elections	5,198,957	Administration	40,391,133
Total Communications	325,723	Aid Programs - Cash (Grants)	43,735,369
Total Property Management	7,596,470	Total Welfare	84,126,502
Plant Acquisition		Social Services	
Jails	653,262	Administration and Programs	18,397,359
Courts	—	Other	—
Other	16,382,814	Total Social Services	18,397,359
Total Plant Acquisition	17,036,076	General Relief	
Total Promotion	—	Aid to Indigents	926,385
Total Other General	11,518,480	Indigent Burial	—
Total General	74,196,606	Total General Relief	926,385
Public Protection		Total Care of Court Wards	2,066,918
Judicial		Total Veteran Services	225,518
Trial Court Maintenance of Effort (MOE)	9,944,959	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	744,848	Workforce Investment Act (WIA)	5,975,005
Other Trial Court	10,361,228	Other	6,101,498
County Clerk	2,378,935	Total Other Public Assistance	12,076,503
Grand Jury (Including Audit)	201,667	Total Public Assistance	117,819,185
District Attorney-Prosecution	15,248,996	Education	
District Attorney-Family Support	9,330,034	Total School Administration	—
Public Defender	8,165,968	Total Library Services	2,585,493
Court Appointed Counsel	—	Total Agricultural Education	187,147
Other	—	Total Other Education	—
Total Judicial	56,376,635	Total Education	2,772,640
Total Police Protection	50,712,177	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	7,777,562
Adult Detention	25,392,381	Total Cultural Services	683,905
Juvenile Detention	12,773,003	Total Veteran Memorial Building	—
Probation	20,490,889	Total Small Craft Harbors	—
Total Detention and Correction	58,656,273	Total Recreation and Cultural	8,461,467
Total Fire Protection	35,235,292	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	6,267,221
Protective Inspection		Total Interest on Long-Term Debt	2,652,466
Agricultural Commissioner	2,733,078	Total Interest on Short-Term Notes and Warrants	1,989,361
Building Inspector	4,964,315	Total Debt Service	10,909,048
Other	264,112	Total General County Expenditures Before Transfers	604,702,325
Total Protective Inspection	7,961,505	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	32,692
Local Agency Formation Commission (LAFCO)	75,884	Operating Transfers Between Funds Other Than Governmental and Enterprise	537,288
Recorder	—	Total General County Expenditures and Transfers Out	\$ 605,272,305
Coroner	924,229		
Emergency Services	2,352,147		
Planning and Zoning	12,482,230		
Pound	2,967,214		
Other	2,936,157		
Total Other Protection	21,737,861		
Total Public Protection	230,679,743		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 507,460,160	\$ 148,203,911	\$ 359,256,249

Table 6. Counties Annual Report — Fiscal Year 2005-06
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		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Fire Station 18 Settlement	—	—	—	—	—	—	\$ 200,000
Dept of Water Resources Loan	—	—	—	—	—	—	30,967
Litigation/Self Insurance	—	—	—	—	—	—	4,374,893
2004 COP Capital Projects	—	—	—	—	—	—	13,838,000
ADMHS Childrens Lompoc Clinic	—	—	—	—	—	—	667,208
Affordable Housing Loan	—	—	—	—	—	—	999,468
Capital Lease Obligations	—	—	—	—	—	—	47,299
Caterpillar Tractor Scrapper	—	—	—	—	—	—	394,000
Compensated Absences	—	—	—	—	—	—	24,864,000
Compensated Absences (Enterprise)	—	—	—	—	—	—	507,000
Copier Capital Lease - Ent	—	—	—	—	—	—	36,000
Copier Capital Lease - Gov	—	—	—	—	—	—	2,254,000
Landfill Liability	—	—	—	—	—	—	23,950,983
Landfill Litigation Settlement	—	—	—	—	—	—	165,000
Road Striping Truck	—	—	—	—	—	—	137,873
Social Services Equipment	—	—	—	—	—	—	239,725
Total Other Long-Term Debt Schedule				—	—	—	72,706,416
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 72,706,416

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 75,569,332
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* 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	\$ 4,312
Local Cash Grants	176,200
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	3,725
Total Revenues	184,237
Purchased Transportation	—
Other Expenses	57,116
Total Expenses	57,116
Net Transit Income (Loss)	127,121
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 127,121
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 2005-06
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	1,355,643
Total Non-Operating Expenses	1,420,364
Income (Loss) Before Operating Transfers	(64,721)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (64,721)
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	\$ 21,739,289
Total Operating Expenses	19,149,339
Net Operating Income (Loss)	2,589,950
Total Non-Operating Revenues	2,595,691
Total Non-Operating Expenses	265,662
Income (Loss) Before Operating Transfers	4,919,979
Transfers In from the County	32,692
Transfers Out to the County	19,995
Net Transfers In (Out)	12,697
Net Income (Loss)	\$ 4,932,676
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 \$8,415,952 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Santa Clara

Taxes			Federal	
Property Taxes			Public Assistance Administration	218,632,524
County Wide Secured and Unsecured	\$	318,104,788	Public Assistance Programs	84,326,374
Less Than County Wide Funds - Secured and Unsecured		16,313,643	Health Administration	67,080,224
Property Tax In-Lieu of Vehicle License Fees		123,749,432	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		93,801,368	Community Development Block Grant	3,365,861
Prior Year Secured and Unsecured		(1,055)	Health Grants	19,418,439
Total Property Taxes		551,968,176	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		4,534,977	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		29,019,745	District Attorney Programs	—
Transient Lodging		412,928	Aging Programs	—
Timber Yield		14,554	Senior Citizens Programs	1,269,861
Aircraft		2,794,882	Road Projects	1,312,537
Construction Development Taxes		—	Law Enforcement	6,112,120
Utility Users Tax		—	Other	6,284,996
Other		119,087,727	Total Federal	407,802,936
Total Other Taxes		155,864,813	Other Aid	
Total Taxes		707,832,989	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	60,563,517
Operations		5,778,214	Total Other Aid	60,563,517
Capital Outlay		45,675	Charges for Current Services	
Total Special Benefit Assessments		5,823,889	Assessments and Tax Collection Fees	10,975,353
Licenses, Permits and Franchises			Property Tax Administrative Fees	6,539,462
Animal Licenses		130,293	Auditing and Accounting Fees	1,277,093
Business Licenses		8,578,311	Communication Services	1,548,541
Construction Permits		6,913,981	Election Services	3,056,496
Road Privileges and Permits		550,297	Legal Services	2,022,437
Zoning Permits		—	Planning and Engineering Services	166,787
Franchises		2,122,420	Agricultural Services	293,725
Other		6,271,450	Civil Process Services	620,135
Total Licenses Permits and Franchises		24,566,752	Court Fees and Costs	1,663,892
Fines, Forfeitures and Penalties			Booking Fees	2,136,507
Vehicle Code Fines		8,912,323	Estate Fees	2,001,885
Other Court Fines		8,230,419	Human Services	159,778
Forfeitures and Penalties		8,239,306	Law Enforcement Services	48,557,623
Penalties and Cost on Delinquent Taxes		19,293,644	Recording Fees	15,816,643
Total Fines, Forfeitures and Penalties		44,675,692	Road and Street Services	1,355,155
Revenue from Use of Money and Property			Health Fees	9,247,523
Interest		28,944,716	Mental Health Services	14,846,968
Rents and Concessions		4,887,690	California Children Services	—
Royalties		—	Sanitation Services	743,835
Total Revenue from the Use of Money and Property		33,832,406	Institutional Care and Services	12,823,776
Aid from Other Governmental Agencies			Library Services	175,314
State			Park and Recreation Fees	3,642,845
Highway Users Tax		23,941,099	Other:	
Motor Vehicle In-Lieu Tax		1,283,280	Personnel Services	—
Realignment from the Vehicle License Fee Fund		58,567,369	Building Maintenance and Grounds	—
Public Assistance Administration		126,804,477	Administrative Services	—
Public Assistance Programs		101,681,089	Other	47,547,921
Realignment for Social Services		56,975,011	Total Charges for Current Services	187,219,694
Health:			Miscellaneous Revenue	
Aid for Mental Health		16,173,943	Other Sales	72,875
Realignment for Mental Health		39,109,847	Tobacco Settlement	16,692,422
Medically Indigent Adults		—	Welfare Repayments	1,029,789
Alcohol and Drug Abuse		13,819,738	Cancelled Warrants	318,881
Other Aid for Health		14,379,350	Other	4,612,244
Realignment for Health Services		3,324,998	Total Miscellaneous Revenue	22,726,211
Homeowners' Property Tax Relief		3,695,561	Other Financing Sources	
Open Space Tax Relief		345,596	Sale of Fixed Assets	25,281,767
SB90 Mandated Costs		18,533,296	Proceeds from the Sale of Bonds	—
Public Safety Fund		152,197,141	Other Long-Term Debt Proceeds	88,577,572
Other:			Total Other Financing Sources	113,859,339
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,225,260	Total General County Revenues Before Transfers	2,284,543,269
Office of Criminal Justice and Planning Programs		3,193,600	Transfers In	
Library		1,021,910	Total Transfers In from Enterprises	90,293,538
District Attorney Programs		2,876,192	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,485,638
Law Enforcement		2,634,676	Total General County Revenues and Transfers In	\$ 2,376,322,445
Other		33,856,411		
Total State		675,639,844		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Santa Clara

General			Public Ways and Facilities	
Board of Supervisors	\$	4,303,659	Total Roads	93,968,669
Clerk of the Board		5,585,867	Total Transportation Terminals	—
Administrative Officer		7,534,656	Total Transportation Systems	8,042,377
Other		—	Total Parking Facilities	287,765
Total Legislative and Administrative		17,424,182	Total Public Ways and Facilities	102,298,811
Finance			Health	
Auditor-Controller		14,763,267	Total Public Health	115,752,818
Treasurer-Tax Collector		8,951,156	Total Medical Care	4,560,285
Assessor		28,637,575	Total Mental Health	204,988,378
Other		9,256,225	Total Drug and Alcohol Abuse Services	39,869,546
Total Finance		61,608,223	Total Health	365,171,027
Counsel			Sanitation	
County Counsel		6,926,272	Total Refuse Collection and Disposal	1,109,944
Other		—	Total Sanitation	1,109,944
Total Counsel		6,926,272	Public Assistance	
Total Personnel		12,692,904	Welfare	
Total Elections		15,046,812	Administration	167,903,354
Total Communications		12,025,702	Aid Programs - Cash (Grants)	195,339,331
Total Property Management		37,734,076	Total Welfare	363,242,685
Plant Acquisition			Social Services	
Jails		—	Administration and Programs	128,080,214
Courts		—	Other	92,629,492
Other		88,337,750	Total Social Services	220,709,706
Total Plant Acquisition		88,337,750	General Relief	
Total Promotion		—	Aid to Indigents	5,170,535
Total Other General		11,942,138	Indigent Burial	—
Total General		263,738,059	Total General Relief	5,170,535
Public Protection			Total Care of Court Wards	9,485,257
Judicial			Total Veteran Services	639,821
Trial Court Maintenance of Effort (MOE)		40,287,033	Other Public Assistance	
Fifty Percent Excess Revenue Calculation		1,694,161	Workforce Investment Act (WIA)	—
Other Trial Court		11,645,348	Other	7,561,221
County Clerk		—	Total Other Public Assistance	7,561,221
Grand Jury (Including Audit)		—	Total Public Assistance	606,809,225
District Attorney-Prosecution		75,049,323	Education	
District Attorney-Family Support		38,089,112	Total School Administration	—
Public Defender		36,889,573	Total Library Services	25,891,654
Court Appointed Counsel		—	Total Agricultural Education	112,042
Other		12,716,191	Total Other Education	—
Total Judicial		216,370,741	Total Education	26,003,696
Total Police Protection		101,873,567	Recreation and Cultural Services	
Detention and Correction			Total Recreation Facilities	30,939,009
Adult Detention		182,310,776	Total Cultural Services	—
Juvenile Detention		59,036,816	Total Veteran Memorial Building	—
Probation		16,814,195	Total Small Craft Harbors	—
Total Detention and Correction		258,161,787	Total Recreation and Cultural	30,939,009
Total Fire Protection		1,180,553	Debt Service	
Total Flood Control - Soil and Water Conservation		783,705	Total Retirement of Long-Term Debt	78,088,392
Protective Inspection			Total Interest on Long-Term Debt	14,340,382
Agricultural Commissioner		3,179,318	Total Interest on Short-Term Notes and Warrants	1,987,312
Building Inspector		4,698,099	Total Debt Service	94,416,086
Other		666,431	Total General County Expenditures Before Transfers	2,101,028,554
Total Protective Inspection		8,543,848	Transfers Out	
Other Protection			Total Transfers Out to Enterprises	279,319,431
Local Agency Formation Commission (LAFCO)		186,092	Operating Transfers Between Funds Other Than Governmental and Enterprise	2,342,670
Recorder		7,635,433	Total General County Expenditures and Transfers Out	\$ 2,382,690,655
Coroner		2,839,690		
Emergency Services		1,702,084		
Planning and Zoning		4,685,830		
Pound		1,092,460		
Other		5,486,907		
Total Other Protection		23,628,496		
Total Public Protection		610,542,697		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 2,955,397,780	\$ 529,292,574	\$ 2,426,105,206

Table 6. Counties Annual Report — Fiscal Year 2005-06
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		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
Capital Improvements	2002	2003	2032	\$ 6,780,000	\$ 6,780,000	\$ 665,000	\$ 6,115,000
Total Revenue Bonds				6,780,000	6,780,000	665,000	6,115,000
Other Long-Term Debt Schedule							
2003 Lease Revenue Bond Series B	—	—	—	—	—	—	71,395,000
Accrued Vacation and Sick Leave	—	—	—	—	—	—	92,193,232
Capital Leases	—	—	—	—	—	—	2,450,020
Compensated Absences	—	—	—	—	—	—	39,167,611
Total Other Long-Term Debt Schedule				—	—	—	205,205,863
County Total Bonds and Other Long-Term Debt				\$ 6,780,000	\$ 6,780,000	\$ 665,000	\$ 211,320,863

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 430,827,400
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* 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	\$ 1,681,807,381
Total Deductions from Revenues	1,062,185,747
Net Patient Revenue	619,621,634
Total Other Operating Revenues	15,233,755
Total Operating Revenue	634,855,389
Total Operating Expenses	715,657,331
Net Operating Income (Loss)	(80,801,942)
Total Non-Operating Revenue	50,047,928
Total Non-Operating Expenses	153,690,429
Net Non-Operating Income	(103,642,501)
Net Income Before Extraordinary Items	(184,444,443)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(184,444,443)
Transfers In from the County	279,309,451
Transfers Out to the County	90,293,538
Net Transfers In (Out)	189,015,913
Net Income (Loss)	\$ 4,571,470
Current Year Capital Outlay (Enterprise Activity)	\$ 52,605,382

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 2005-06
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	\$ 2,677,759
Total Operating Expenses	<u>3,015,650</u>
Net Operating Income (Loss)	<u>(337,891)</u>
Total Non-Operating Revenue	1,139,661
Total Non-Operating Expenses	<u>511,606</u>
Income (Loss) Before Operating Transfers	<u>290,164</u>
Transfers In from the County	9,980
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>9,980</u>
Net Income (Loss)	<u>\$ 300,144</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 2,451,745</u>

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

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

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

1. Informational Note: In November 1996, county voters approved an additional 1/2 cent local sales tax, referred to as Measure B. This revenue provides funds for transportation projects throughout Santa Clara County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure B revenue in the amount of \$119.1 million in the 2005-06 fiscal year.
Reference: Table 6, Statement of County Revenues.
2. Informational Note: Revenues for Tobacco Tax - Prop. 99 of \$2,040,751 and Realignment for Health Services of \$9,664,002 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.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Santa Cruz

Taxes			Federal	
Property Taxes			Public Assistance Administration	23,105,073
County Wide Secured and Unsecured	\$	38,758,710	Public Assistance Programs	16,990,304
Less Than County Wide Funds - Secured and Unsecured		5,692,141	Health Administration	3,754,039
Property Tax In-Lieu of Vehicle License Fees		22,358,888	Workforce Investment Act (WIA)	4,383,035
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		56,157	Health Grants	2,477,056
Total Property Taxes		66,865,896	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	47,300
Sales and Use Taxes		7,865,061	Office of Criminal Justice and Planning Programs	239,661
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	460,363
Property Transfer		2,243,421	District Attorney Programs	4,741,823
Transient Lodging		3,732,114	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		51,764	Road Projects	1,194,005
Construction Development Taxes		—	Law Enforcement	350,142
Utility Users Tax		—	Other	5,331,197
Other		950	Total Federal	63,073,998
Total Other Taxes		13,893,310	Other Aid	
Total Taxes		80,759,206	Other In-Lieu Taxes	20,540
Special Benefit Assessments			Other Governmental Agencies	3,405,281
Operations		—	Total Other Aid	3,425,821
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,569,772
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,131,262
Animal Licenses		—	Auditing and Accounting Fees	369,436
Business Licenses		990,092	Communication Services	347,056
Construction Permits		4,224,773	Election Services	379,940
Road Privileges and Permits		80,083	Legal Services	323,649
Zoning Permits		471,936	Planning and Engineering Services	4,835,154
Franchises		2,909,550	Agricultural Services	30,693
Other		931,341	Civil Process Services	145,075
Total Licenses Permits and Franchises		9,607,775	Court Fees and Costs	727,917
Fines, Forfeitures and Penalties			Booking Fees	599,115
Vehicle Code Fines		95,374	Estate Fees	33,733
Other Court Fines		5,499,374	Human Services	—
Forfeitures and Penalties		476,132	Law Enforcement Services	2,760,170
Penalties and Cost on Delinquent Taxes		2,876,376	Recording Fees	1,779,113
Total Fines, Forfeitures and Penalties		8,947,256	Road and Street Services	596,845
Revenue from Use of Money and Property			Health Fees	8,643,943
Interest		4,643,932	Mental Health Services	8,337,486
Rents and Concessions		1,032,236	California Children Services	13,313
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		5,676,168	Institutional Care and Services	123,029
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	1,391,345
Highway Users Tax		4,947,330	Other:	
Motor Vehicle In-Lieu Tax		5,337,321	Personnel Services	4,237,645
Realignment from the Vehicle License Fee Fund		9,102,938	Building Maintenance and Grounds	928,507
Public Assistance Administration		28,210,088	Administrative Services	1,073,273
Public Assistance Programs		5,230,246	Other	8,227,155
Realignment for Social Services		8,680,120	Total Charges for Current Services	48,604,626
Health:			Miscellaneous Revenue	
Aid for Mental Health		21,196,292	Other Sales	149,066
Realignment for Mental Health		5,034,510	Tobacco Settlement	2,535,751
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		963,576	Cancelled Warrants	—
Other Aid for Health		7,731,256	Other	6,172,634
Realignment for Health Services		2,131,120	Total Miscellaneous Revenue	8,857,451
Homeowners' Property Tax Relief		451,716	Other Financing Sources	
Open Space Tax Relief		27,371	Sale of Fixed Assets	162,188
SB90 Mandated Costs		1,910,287	Proceeds from the Sale of Bonds	—
Public Safety Fund		15,885,045	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	162,188
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,083,586	Total General County Revenues Before Transfers	359,491,525
Office of Criminal Justice and Planning Programs		253,004	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		1,807,255	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		3,809,585	Total General County Revenues and Transfers In	\$ 359,491,525
Other		6,584,390		
Total State		130,377,036		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Santa Cruz

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,986,982	Total Roads	13,714,295
Clerk of the Board	468,305	Total Transportation Terminals	—
Administrative Officer	1,540,955	Total Transportation Systems	—
Other	—	Total Parking Facilities	190,138
Total Legislative and Administrative	4,028,215	Total Public Ways and Facilities	13,904,433
Finance		Health	
Auditor-Controller	2,602,332	Total Public Health	25,065,908
Treasurer-Tax Collector	1,702,102	Total Medical Care	21,208,215
Assessor	3,395,822	Total Mental Health	42,996,437
Other	(151,517)	Total Drug and Alcohol Abuse Services	6,445,159
Total Finance	7,548,739	Total Health	95,715,719
Counsel		Sanitation	
County Counsel	1,856,801	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,856,801	Public Assistance	
Total Personnel	1,584,772	Welfare	
Total Elections	2,473,379	Administration	60,631,751
Total Communications	2,681,400	Aid Programs - Cash (Grants)	29,051,520
Total Property Management	63,524	Total Welfare	89,683,271
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,346,271
Courts	—	Other	—
Other	3,805,290	Total Social Services	4,346,271
Total Plant Acquisition	3,805,290	General Relief	
Total Promotion	—	Aid to Indigents	708,399
Total Other General	4,163,189	Indigent Burial	26,809
Total General	28,205,309	Total General Relief	735,208
Public Protection		Total Care of Court Wards	68,437
Judicial		Total Veteran Services	377,385
Trial Court Maintenance of Effort (MOE)	1,902,096	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	608,334	Workforce Investment Act (WIA)	—
Other Trial Court	740,831	Other	812,831
County Clerk	155,582	Total Other Public Assistance	812,831
Grand Jury (Including Audit)	67,151	Total Public Assistance	96,023,403
District Attorney-Prosecution	9,843,994	Education	
District Attorney-Family Support	6,519,573	Total School Administration	—
Public Defender	7,078,306	Total Library Services	4,347,817
Court Appointed Counsel	—	Total Agricultural Education	154,167
Other	—	Total Other Education	—
Total Judicial	26,915,867	Total Education	4,501,984
Total Police Protection	22,548,953	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	5,729,278
Adult Detention	21,143,559	Total Cultural Services	381,854
Juvenile Detention	3,401,722	Total Veteran Memorial Building	48,600
Probation	10,279,938	Total Small Craft Harbors	—
Total Detention and Correction	34,825,219	Total Recreation and Cultural	6,159,732
Total Fire Protection	2,702,125	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	3,584,962
Protective Inspection		Total Interest on Long-Term Debt	3,117,815
Agricultural Commissioner	1,765,389	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	3,246,143	Total Debt Service	6,702,777
Other	263,229	Total General County Expenditures Before Transfers	355,016,092
Total Protective Inspection	5,274,761	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	53,271	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	1,400,195	Total General County Expenditures and Transfers Out	\$ 355,016,092
Coroner	—		
Emergency Services	549,826		
Planning and Zoning	8,350,201		
Pound	1,143,303		
Other	39,014		
Total Other Protection	11,535,810		
Total Public Protection	103,802,735		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 288,249,869	\$ 77,781,447	\$ 210,468,422

Table 6. Counties Annual Report — Fiscal Year 2005-06
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		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	\$ 26,763
Compensated Absences	—	—	—	—	—	—	17,330,774
Total Other Long-Term Debt Schedule				—	—	—	17,357,537
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 17,357,537

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 105,771,767
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* 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 2005-06
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)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

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

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include \$5,337,321 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.
2. Informational Note: Expenditures for Finance, Other, reflect a negative balance of (\$151,517) due to an indirect cost credit. No actual current year expenditures were incurred.
Reference: Table 6, Statement of County Expenditures.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Shasta

Taxes			Federal	
Property Taxes			Public Assistance Administration	12,592,122
County Wide Secured and Unsecured	\$	19,559,780	Public Assistance Programs	23,433,419
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	54,535
Property Tax In-Lieu of Vehicle License Fees		13,721,089	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	106,879
Prior Year Secured and Unsecured		28,239	Health Grants	9,262,700
Total Property Taxes		33,309,108	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		4,056,088	Office of Criminal Justice and Planning Programs	15,341
Transportation Tax (Non-Transit)		2,281,499	DEA Programs/Drug and Alcohol Programs	504,344
Property Transfer		1,235,437	District Attorney Programs	—
Transient Lodging		794,722	Aging Programs	—
Timber Yield		414,087	Senior Citizens Programs	149,003
Aircraft		—	Road Projects	2,289,415
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	3,386,397
Other		—	Total Federal	51,794,155
Total Other Taxes		8,781,833	Other Aid	
Total Taxes		42,090,941	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	2,169,342
Operations		113,626	Total Other Aid	2,169,342
Capital Outlay		1,439	Charges for Current Services	
Total Special Benefit Assessments		115,065	Assessments and Tax Collection Fees	1,367,992
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		50,139	Auditing and Accounting Fees	1,879
Business Licenses		697,729	Communication Services	—
Construction Permits		2,453,415	Election Services	113,177
Road Privileges and Permits		18,236	Legal Services	93,538
Zoning Permits		105,921	Planning and Engineering Services	489,479
Franchises		563,950	Agricultural Services	170,618
Other		207,451	Civil Process Services	217,913
Total Licenses Permits and Franchises		4,096,841	Court Fees and Costs	981,290
Fines, Forfeitures and Penalties			Booking Fees	297,653
Vehicle Code Fines		831,254	Estate Fees	187,724
Other Court Fines		226,755	Human Services	78,504
Forfeitures and Penalties		1,286,621	Law Enforcement Services	2,370,504
Penalties and Cost on Delinquent Taxes		1,790,514	Recording Fees	1,748,140
Total Fines, Forfeitures and Penalties		4,135,144	Road and Street Services	553,549
Revenue from Use of Money and Property			Health Fees	737,633
Interest		3,756,640	Mental Health Services	209,796
Rents and Concessions		421,223	California Children Services	1,231
Royalties		—	Sanitation Services	209,164
Total Revenue from the Use of Money and Property		4,177,863	Institutional Care and Services	1,123,722
Aid from Other Governmental Agencies			Library Services	37,741
State			Park and Recreation Fees	—
Highway Users Tax		4,835,319	Other:	
Motor Vehicle In-Lieu Tax		3,528,888	Personnel Services	—
Realignment from the Vehicle License Fee Fund		12,323,685	Building Maintenance and Grounds	—
Public Assistance Administration		13,802,489	Administrative Services	1,458,750
Public Assistance Programs		20,492,347	Other	5,638,418
Realignment for Social Services		10,646,192	Total Charges for Current Services	18,088,415
Health:			Miscellaneous Revenue	
Aid for Mental Health		2,546,434	Other Sales	214,620
Realignment for Mental Health		4,734,356	Tobacco Settlement	1,619,614
Medically Indigent Adults		673,139	Welfare Repayments	—
Alcohol and Drug Abuse		3,143,692	Cancelled Warrants	3,342
Other Aid for Health		3,181,351	Other	2,998,007
Realignment for Health Services		2,918,059	Total Miscellaneous Revenue	4,835,583
Homeowners' Property Tax Relief		363,199	Other Financing Sources	
Open Space Tax Relief		241,720	Sale of Fixed Assets	348,072
SB90 Mandated Costs		1,213,884	Proceeds from the Sale of Bonds	—
Public Safety Fund		14,422,022	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	348,072
Supplemental Law Enforcement Services Fund (SLESF/COPS)		199,724	Total General County Revenues Before Transfers	248,065,463
Office of Criminal Justice and Planning Programs		1,159,930	Transfers In	
Library		69,978	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	281,271
Law Enforcement		994,761	Total General County Revenues and Transfers In	\$ 248,346,734
Other		14,722,873		
Total State		116,214,042		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Shasta

General		Public Ways and Facilities	
Board of Supervisors	\$ 548,373	Total Roads	16,740,621
Clerk of the Board	445,228	Total Transportation Terminals	1,000
Administrative Officer	66,067	Total Transportation Systems	123,600
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,059,668	Total Public Ways and Facilities	16,865,221
Finance		Health	
Auditor-Controller	484,222	Total Public Health	16,045,358
Treasurer-Tax Collector	1,278,826	Total Medical Care	7,319,661
Assessor	4,143,725	Total Mental Health	20,552,539
Other	41,276	Total Drug and Alcohol Abuse Services	3,795,196
Total Finance	5,948,049	Total Health	47,712,754
Counsel		Sanitation	
County Counsel	164,827	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	164,827	Public Assistance	
Total Personnel	(40,432)	Welfare	
Total Elections	1,528,070	Administration	35,355,091
Total Communications	—	Aid Programs - Cash (Grants)	38,651,186
Total Property Management	—	Total Welfare	74,006,277
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	12,060,979	Total Social Services	—
Total Plant Acquisition	12,060,979	General Relief	
Total Promotion	631,243	Aid to Indigents	606,551
Total Other General	42,155	Indigent Burial	—
Total General	21,394,559	Total General Relief	606,551
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	230,459
Trial Court Maintenance of Effort (MOE)	608,751	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	483,369	Workforce Investment Act (WIA)	—
Other Trial Court	1,143,151	Other	5,808,974
County Clerk	—	Total Other Public Assistance	5,808,974
Grand Jury (Including Audit)	72,133	Total Public Assistance	80,652,261
District Attorney-Prosecution	5,461,101	Education	
District Attorney-Family Support	8,024,041	Total School Administration	—
Public Defender	4,286,699	Total Library Services	1,164,130
Court Appointed Counsel	—	Total Agricultural Education	196,463
Other	1,081,881	Total Other Education	—
Total Judicial	21,161,126	Total Education	1,360,593
Total Police Protection	16,927,298	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	36,674
Adult Detention	12,814,948	Total Cultural Services	—
Juvenile Detention	3,955,868	Total Veteran Memorial Building	94,894
Probation	4,524,771	Total Small Craft Harbors	—
Total Detention and Correction	21,295,587	Total Recreation and Cultural	131,568
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,362,934
Protective Inspection		Total Interest on Long-Term Debt	2,779,363
Agricultural Commissioner	1,200,381	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,938,901	Total Debt Service	5,142,297
Other	—	Total General County Expenditures Before Transfers	241,391,041
Total Protective Inspection	3,139,282	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	52,000	Operating Transfers Between Funds Other Than	—
Recorder	1,272,820	Governmental and Enterprise	3,822,014
Coroner	992,246	Total General County Expenditures and Transfers Out	\$ 245,213,055
Emergency Services	1,046,893		
Planning and Zoning	1,006,937		
Pound	639,272		
Other	598,327		
Total Other Protection	5,608,495		
Total Public Protection	68,131,788		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 98,652,611	\$ 65,527,530	\$ 33,125,081

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Shasta

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Special Assessment Bonds							
1915 Act - Water Service Imprvs.	1990	1990	2020	\$ 1,290,000	\$ 861,000	\$ 861,000	\$ —
Total Special Assessment Bonds				1,290,000	861,000	861,000	—
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	9,119,880
FRM Airport Note	—	—	—	—	—	—	52,548
Phone System - CSS Office	—	—	—	—	—	—	82,876
Postclosure Landfill Liability	—	—	—	—	—	—	13,253,476
Total Other Long-Term Debt Schedule				—	—	—	22,508,780
County Total Bonds and Other Long-Term Debt				\$ 1,290,000	\$ 861,000	\$ 861,000	\$ 22,508,780

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 100,054,840
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* 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 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Shasta

Airport Enterprise/Activity Statement of Revenues and Expenses		
		Yes
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$	169,311
Total Operating Expenses		<u>76,722</u>
Net Operating Income (Loss)		<u>92,589</u>
Total Non-Operating Revenue		873,476
Total Non-Operating Expenses		<u>2,800</u>
Income (Loss) Before Operating Transfers		<u>963,265</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>963,265</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>936,370</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		
		Yes
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$	3,590,725
Total Operating Expenses		<u>1,624,745</u>
Net Operating Income (Loss)		<u>1,965,980</u>
Total Non-Operating Revenues		566,626
Total Non-Operating Expenses		<u>172,587</u>
Income (Loss) Before Operating Transfers		<u>2,360,019</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>2,360,019</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>1,370,863</u>

Other Enterprise Statement of Revenues and Expenses:		
Total Operating Revenue	\$	—
Total Operating Expense		<u>—</u>
Net Operating Income (Loss)		<u>—</u>
Total Non-Operating Revenue		—
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>—</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>—</u>
Current Year Capital Outlay	\$	<u>—</u>

Comments

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

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include \$3,528,888 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.
2. Informational Note: General Expenditures, Personnel, reflect a negative balance of (\$40,432) due to an indirect cost credit. The actual current year expenditures are \$1,027,772.
Reference: Table 6, Statement of County Expenditures.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Sierra

Taxes			Federal	
Property Taxes			Public Assistance Administration	454,523
County Wide Secured and Unsecured	\$	2,746,077	Public Assistance Programs	343,307
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		315,585	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		(2,808)	Health Grants	40,833
Total Property Taxes		3,058,854	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		141,849	Office of Criminal Justice and Planning Programs	108,015
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	448,915
Property Transfer		38,467	District Attorney Programs	—
Transient Lodging		248,611	Aging Programs	—
Timber Yield		89,643	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	1,052,265
Other		—	Total Federal	2,447,858
Total Other Taxes		518,570	Other Aid	
Total Taxes		3,577,424	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	—
Operations		—	Total Other Aid	—
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	29,390
Licenses, Permits and Franchises			Property Tax Administrative Fees	82,817
Animal Licenses		1,922	Auditing and Accounting Fees	19,932
Business Licenses		—	Communication Services	—
Construction Permits		135,203	Election Services	241
Road Privileges and Permits		—	Legal Services	39,098
Zoning Permits		37,552	Planning and Engineering Services	41,504
Franchises		33,348	Agricultural Services	—
Other		1,167	Civil Process Services	1,736
Total Licenses Permits and Franchises		209,192	Court Fees and Costs	—
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		4,929	Estate Fees	—
Other Court Fines		78,052	Human Services	—
Forfeitures and Penalties		50,402	Law Enforcement Services	29,444
Penalties and Cost on Delinquent Taxes		435,449	Recording Fees	31,572
Total Fines, Forfeitures and Penalties		568,832	Road and Street Services	177,425
Revenue from Use of Money and Property			Health Fees	32,167
Interest		263,091	Mental Health Services	92,975
Rents and Concessions		11,460	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		274,551	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	1,217
State			Park and Recreation Fees	—
Highway Users Tax		837,348	Other:	
Motor Vehicle In-Lieu Tax		72,964	Personnel Services	—
Realignment from the Vehicle License Fee Fund		365,889	Building Maintenance and Grounds	—
Public Assistance Administration		713,558	Administrative Services	—
Public Assistance Programs		316,224	Other	78,672
Realignment for Social Services		474,187	Total Charges for Current Services	658,190
Health:			Miscellaneous Revenue	
Aid for Mental Health		142,428	Other Sales	6,919
Realignment for Mental Health		226,091	Tobacco Settlement	34,841
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		286,534	Cancelled Warrants	—
Other Aid for Health		217,955	Other	178,417
Realignment for Health Services		86,663	Total Miscellaneous Revenue	220,177
Homeowners' Property Tax Relief		36,359	Other Financing Sources	
Open Space Tax Relief		53,108	Sale of Fixed Assets	—
SB90 Mandated Costs		17	Proceeds from the Sale of Bonds	—
Public Safety Fund		127,993	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		208,755	Total General County Revenues Before Transfers	14,795,599
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	243,018
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		500,000	Total General County Revenues and Transfers In	\$ 15,038,617
Other		2,173,302		
Total State		6,839,375		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Sierra

General		Public Ways and Facilities	
Board of Supervisors	\$ 344,109	Total Roads	2,876,475
Clerk of the Board	167,510	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	511,619	Total Public Ways and Facilities	2,876,475
Finance		Health	
Auditor-Controller	311,340	Total Public Health	798,096
Treasurer-Tax Collector	300,525	Total Medical Care	—
Assessor	453,221	Total Mental Health	647,754
Other	172,647	Total Drug and Alcohol Abuse Services	429,399
Total Finance	1,237,733	Total Health	1,875,249
Counsel		Sanitation	
County Counsel	320,416	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	320,416	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	20,653	Administration	1,320,099
Total Communications	241,852	Aid Programs - Cash (Grants)	834,222
Total Property Management	174,465	Total Welfare	2,154,321
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	609,684
Courts	—	Other	176,909
Other	—	Total Social Services	786,593
Total Plant Acquisition	—	General Relief	
Total Promotion	35,936	Aid to Indigents	—
Total Other General	108,295	Indigent Burial	—
Total General	2,650,969	Total General Relief	—
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	48,521	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	18,040	Workforce Investment Act (WIA)	—
Other Trial Court	28,757	Other	77,363
County Clerk	—	Total Other Public Assistance	77,363
Grand Jury (Including Audit)	23,815	Total Public Assistance	3,018,277
District Attorney-Prosecution	200,579	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	53,871	Total Library Services	23,000
Court Appointed Counsel	13,647	Total Agricultural Education	12,409
Other	4,235	Total Other Education	—
Total Judicial	391,465	Total Education	35,409
Total Police Protection	2,547,699	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	180,206
Adult Detention	109,933	Total Cultural Services	—
Juvenile Detention	15,362	Total Veteran Memorial Building	—
Probation	352,151	Total Small Craft Harbors	—
Total Detention and Correction	477,446	Total Recreation and Cultural	180,206
Total Fire Protection	429,729	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	249,859
Protective Inspection		Total Interest on Long-Term Debt	27,133
Agricultural Commissioner	38,876	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	194,891	Total Debt Service	276,992
Other	—	Total General County Expenditures Before Transfers	15,477,693
Total Protective Inspection	233,767	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	33,275
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	167,510	Total General County Expenditures and Transfers Out	\$ 15,510,968
Coroner	—		
Emergency Services	62,435		
Planning and Zoning	218,251		
Pound	13,603		
Other	22,211		
Total Other Protection	484,010		
Total Public Protection	4,564,116		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 5,074,203	\$ 3,549,266	\$ 1,524,937

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Sierra

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Closure/Postclosure	—	—	—	—	—	—	\$ 889,244
Compensated Absences	—	—	—	—	—	—	—
Wheel Loader 2000.0061	—	—	—	—	—	—	—
2 Wheel Loaders 2004.0082	—	—	—	—	—	—	185,882
Backhoe A 2001.047	—	—	—	—	—	—	46,725
Ford Escape 2001.224	—	—	—	—	—	—	—
Cat 2002.116	—	—	—	—	—	—	72,747
Backhoe B 2002.232	—	—	—	—	—	—	27,816
Backhoe C 2001.047	—	—	—	—	—	—	28,646
Leases	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	1,251,060
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 1,251,060
				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	\$	6,938
Local Cash Grants		63,873
State Cash Grants		—
Federal Cash Grants		—
Other Revenues		—
Total Revenues		70,811
Purchased Transportation		75,164
Other Expenses		95
Total Expenses		75,259
Net Transit Income (Loss)		(4,448)
Gain or Loss on Disposal of Fixed Assets		—
Total Operator Net Income (Loss)	\$	(4,448)
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 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sierra

Airport Enterprise/Activity Statement of Revenues and Expenses		No
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	—
Total Operating Expenses		<u>7,567</u>
Net Operating Income (Loss)		<u>(7,567)</u>
Total Non-Operating Revenue		19
Total Non-Operating Expenses		<u>124</u>
Income (Loss) Before Operating Transfers		<u>(7,672)</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>(7,672)</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		Yes
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	503,773
Total Operating Expenses		<u>417,230</u>
Net Operating Income (Loss)		<u>86,543</u>
Total Non-Operating Revenues		54,317
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		<u>140,860</u>
Transfers In from the County		33,275
Transfers Out to the County		<u>243,018</u>
Net Transfers In (Out)		<u>(209,743)</u>
Net Income (Loss)	\$	<u>(68,883)</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	\$ <u>—</u>
Current Year Capital Outlay	\$ <u>—</u>

Comments

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

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include \$72,964 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.
2. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, the county is no longer reporting the Other Long-Term Debt, Compensated Absences, in the Counties Annual Report.
Reference: Table 6, Statement of Long-Term Debt.
3. Informational Note: The Other Long-Term Debt, Leases, is now reported as seven individual capital leases: Backhoe A 2001.047, Backhoe B 2002.232, Backhoe C 2001.047, Cat 2002.116, Ford Escape 2001.224, Wheel Loader 2000.0061, and 2 Wheel Loaders 2004.0082.
Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Siskiyou

Taxes			Federal	
Property Taxes			Public Assistance Administration	5,203,865
County Wide Secured and Unsecured	\$	7,754,552	Public Assistance Programs	6,100,772
Less Than County Wide Funds - Secured and Unsecured		132,388	Health Administration	254,630
Property Tax In-Lieu of Vehicle License Fees		4,214,552	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		532,161	Health Grants	—
Total Property Taxes		12,633,653	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		687,276	Office of Criminal Justice and Planning Programs	256,775
Transportation Tax (Non-Transit)		111,732	DEA Programs/Drug and Alcohol Programs	694,372
Property Transfer		290,734	District Attorney Programs	—
Transient Lodging		444,650	Aging Programs	—
Timber Yield		395,597	Senior Citizens Programs	—
Aircraft		—	Road Projects	397,421
Construction Development Taxes		—	Law Enforcement	103,551
Utility Users Tax		—	Other	6,603,622
Other		121		
Total Other Taxes		1,930,110	Total Federal	19,615,008
Total Taxes		14,563,763	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	311,274
Capital Outlay		—		
Total Special Benefit Assessments		—	Total Other Aid	311,274
Licenses, Permits and Franchises			Charges for Current Services	
Animal Licenses		56,419	Assessments and Tax Collection Fees	137,997
Business Licenses		168,795	Property Tax Administrative Fees	214,873
Construction Permits		629,547	Auditing and Accounting Fees	—
Road Privileges and Permits		—	Communication Services	7,715
Zoning Permits		15,162	Election Services	43,059
Franchises		225,361	Legal Services	70,529
Other		213,960	Planning and Engineering Services	129,014
Total Licenses Permits and Franchises		1,309,244	Agricultural Services	163,940
Fines, Forfeitures and Penalties			Civil Process Services	44,540
Vehicle Code Fines		899,916	Court Fees and Costs	442,028
Other Court Fines		1,748,303	Booking Fees	75,247
Forfeitures and Penalties		25,864	Estate Fees	21,852
Penalties and Cost on Delinquent Taxes		112,447	Human Services	10,041
Total Fines, Forfeitures and Penalties		2,786,530	Law Enforcement Services	846,890
Revenue from Use of Money and Property			Recording Fees	441,287
Interest		835,794	Road and Street Services	238,637
Rents and Concessions		421,958	Health Fees	186,022
Royalties		—	Mental Health Services	58,790
Total Revenue from the Use of Money and Property		1,257,752	California Children Services	376
Aid from Other Governmental Agencies			Sanitation Services	—
State			Institutional Care and Services	38,521
Highway Users Tax		3,001,516	Library Services	17,709
Motor Vehicle In-Lieu Tax		59,972	Park and Recreation Fees	—
Realignment from the Vehicle License Fee Fund		2,211,334	Other:	
Public Assistance Administration		5,212,518	Personnel Services	—
Public Assistance Programs		2,471,711	Building Maintenance and Grounds	—
Realignment for Social Services		2,872,867	Administrative Services	197,116
Health:			Other	2,895,036
Aid for Mental Health		7,425,079	Total Charges for Current Services	6,281,219
Realignment for Mental Health		1,005,238	Miscellaneous Revenue	
Medically Indigent Adults		—	Other Sales	112,945
Alcohol and Drug Abuse		169,601	Tobacco Settlement	439,497
Other Aid for Health		1,024,908	Welfare Repayments	83,898
Realignment for Health Services		787,921	Cancelled Warrants	—
Homeowners' Property Tax Relief		169,147	Other	204,399
Open Space Tax Relief		769,828	Total Miscellaneous Revenue	840,739
SB90 Mandated Costs		897,434	Other Financing Sources	
Public Safety Fund		2,447,466	Sale of Fixed Assets	42,733
Other:			Proceeds from the Sale of Bonds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,125,642	Other Long-Term Debt Proceeds	—
Office of Criminal Justice and Planning Programs		106,386	Total Other Financing Sources	42,733
Library		19,105	Total General County Revenues Before Transfers	84,377,191
District Attorney Programs		151,819	Transfers In	
Law Enforcement		651,037	Total Transfers In from Enterprises	190,327
Other		4,788,400	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total State		37,368,929	Total General County Revenues and Transfers In	\$ 84,567,518

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Siskiyou

General		Public Ways and Facilities	
Board of Supervisors	\$ 494,275	Total Roads	9,278,896
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	678,456	Total Transportation Systems	4,948
Other	82,413	Total Parking Facilities	—
Total Legislative and Administrative	1,255,144	Total Public Ways and Facilities	9,283,844
Finance		Health	
Auditor-Controller	1,082,646	Total Public Health	4,811,063
Treasurer-Tax Collector	813,893	Total Medical Care	—
Assessor	1,447,048	Total Mental Health	10,782,605
Other	—	Total Drug and Alcohol Abuse Services	855,604
Total Finance	3,343,587	Total Health	16,449,272
Counsel		Sanitation	
County Counsel	927,852	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	927,852	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	408,512	Administration	6,262,826
Total Communications	—	Aid Programs - Cash (Grants)	10,977,323
Total Property Management	626,165	Total Welfare	17,240,149
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,283,300
Courts	—	Other	—
Other	2,168,286	Total Social Services	1,283,300
Total Plant Acquisition	2,168,286	General Relief	
Total Promotion	93,480	Aid to Indigents	100,189
Total Other General	1,581,802	Indigent Burial	—
Total General	10,404,828	Total General Relief	100,189
Public Protection		Total Care of Court Wards	92,572
Judicial		Total Veteran Services	122,886
Trial Court Maintenance of Effort (MOE)	692,599	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	102,841	Workforce Investment Act (WIA)	—
Other Trial Court	130,643	Other	9,007
County Clerk	288,050	Total Other Public Assistance	9,007
Grand Jury (Including Audit)	40,560	Total Public Assistance	18,848,103
District Attorney-Prosecution	2,156,938	Education	
District Attorney-Family Support	3,001,511	Total School Administration	—
Public Defender	610,102	Total Library Services	844,997
Court Appointed Counsel	266,381	Total Agricultural Education	124,582
Other	—	Total Other Education	—
Total Judicial	7,289,625	Total Education	969,579
Total Police Protection	9,076,228	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	4,182,756	Total Cultural Services	92,834
Juvenile Detention	1,190,067	Total Veteran Memorial Building	—
Probation	1,535,364	Total Small Craft Harbors	—
Total Detention and Correction	6,908,187	Total Recreation and Cultural	92,834
Total Fire Protection	532,877	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	150,904
Protective Inspection		Total Interest on Long-Term Debt	16,330
Agricultural Commissioner	1,094,726	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	484,397	Total Debt Service	167,234
Other	—	Total General County Expenditures Before Transfers	84,194,848
Total Protective Inspection	1,579,123	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	73,448
Local Agency Formation Commission (LAFCO)	17,547	Operating Transfers Between Funds Other Than	—
Recorder	288,533	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 84,268,296
Emergency Services	240,622		
Planning and Zoning	668,456	Appropriations Limits	
Pound	188,222	Appropriations Limit	Total Annual Appropriations Subject to the Limit
Other	1,189,734		Total Annual Appropriations Under/(Over) Appropriations Limit
Total Other Protection	2,593,114		
Total Public Protection	27,979,154	\$ 38,237,589	\$ 8,866,513
			\$ 29,371,076

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Siskiyou

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Airport Construction 1	—	—	—	—	—	—	\$ 3,432
Airport Construction 2	—	—	—	—	—	—	—
Dump Closure Liability	—	—	—	—	—	—	588,802
Solid Waste Facility Compliance	—	—	—	—	—	—	333,333
02/03 Compens. Absences (GLTD)	—	—	—	—	—	—	2,190,127
02/03 Compensated Absences	—	—	—	—	—	—	52,545
Juvenile Hall - I Bank Loan	—	—	—	—	—	—	1,959,438
Loan from Rural Development (RDA)	—	—	—	—	—	—	—
Sheriff Ford Lease #1	—	—	—	—	—	—	31,281
Sheriff Ford Lease #2	—	—	—	—	—	—	46,605
Sheriff Ford Lease #3	—	—	—	—	—	—	149,919
Solid Waste - I Bank Loan	—	—	—	—	—	—	1,872,984
Stage - Buses (3)	—	—	—	—	—	—	32,062
Task Force - Lease Copier	—	—	—	—	—	—	3,591
Total Other Long-Term Debt Schedule				—	—	—	7,264,119
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 7,264,119

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ —
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* 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	\$	173,755
Local Cash Grants		896,108
State Cash Grants		—
Federal Cash Grants		152,818
Other Revenues		166,570
Total Revenues		1,389,251
Purchased Transportation		—
Other Expenses		1,245,360
Total Expenses		1,245,360
Net Transit Income (Loss)		143,891
Gain or Loss on Disposal of Fixed Assets		—
Total Operator Net Income (Loss)	\$	143,891
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 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Siskiyou

Airport Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 59,824
Total Operating Expenses	519,220
Net Operating Income (Loss)	(459,396)
Total Non-Operating Revenue	4,294,939
Total Non-Operating Expenses	771
Income (Loss) Before Operating Transfers	3,834,772
Transfers In from the County	—
Transfers Out to the County	63,089
Net Transfers In (Out)	(63,089)
Net Income (Loss)	\$ 3,771,683
Current Year Capital Outlay (Enterprise Activity)	\$ 4,433,619

Refuse Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 2,139,597
Total Operating Expenses	2,077,765
Net Operating Income (Loss)	61,832
Total Non-Operating Revenues	661,622
Total Non-Operating Expenses	60,521
Income (Loss) Before Operating Transfers	662,933
Transfers In from the County	73,448
Transfers Out to the County	127,238
Net Transfers In (Out)	(53,790)
Net Income (Loss)	\$ 609,143
Current Year Capital Outlay (Enterprise Activity)	\$ 4,059

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: Other Long-Term Debt, Loan from Rural Development (RDA), was removed from the report because this loan was determined to be a debt of the special district, County Service Area No. 5.
Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Solano

Taxes			Federal	
Property Taxes			Public Assistance Administration	25,953,201
County Wide Secured and Unsecured	\$	68,507,214	Public Assistance Programs	50,283,351
Less Than County Wide Funds - Secured and Unsecured		6,787,402	Health Administration	973,078
Property Tax In-Lieu of Vehicle License Fees		36,941,239	Workforce Investment Act (WIA)	4,208,590
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		200,460	Health Grants	2,711,300
Total Property Taxes		112,436,315	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,439,284	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		720,000	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		4,850,753	District Attorney Programs	—
Transient Lodging		—	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	2,066,141
Utility Users Tax		—	Other	162,510
Other		4,412,147	Total Federal	86,358,171
Total Other Taxes		12,422,184	Other Aid	
Total Taxes		124,858,499	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	18,855,804
Operations		—	Total Other Aid	18,855,804
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	3,953,609
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		187,495	Auditing and Accounting Fees	1,402,824
Business Licenses		1,216,661	Communication Services	—
Construction Permits		10,062,252	Election Services	527,549
Road Privileges and Permits		133,848	Legal Services	1,508,908
Zoning Permits		171,568	Planning and Engineering Services	1,511,004
Franchises		986,274	Agricultural Services	127,616
Other		1,958,632	Civil Process Services	283,147
Total Licenses Permits and Franchises		14,716,730	Court Fees and Costs	2,242,377
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		4,834,992	Estate Fees	88,045
Other Court Fines		2,859,349	Human Services	122,242
Forfeitures and Penalties		2,671,387	Law Enforcement Services	3,585,526
Penalties and Cost on Delinquent Taxes		4,970,340	Recording Fees	4,313,190
Total Fines, Forfeitures and Penalties		15,336,068	Road and Street Services	1,614,936
Revenue from Use of Money and Property			Health Fees	6,728,173
Interest		8,689,259	Mental Health Services	8,857,134
Rents and Concessions		538,468	California Children Services	3,525,649
Royalties		17,837	Sanitation Services	—
Total Revenue from the Use of Money and Property		9,245,564	Institutional Care and Services	1,092,597
Aid from Other Governmental Agencies			Library Services	5,578,322
State			Park and Recreation Fees	362,252
Highway Users Tax		6,258,972	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		16,048,990	Building Maintenance and Grounds	—
Public Assistance Administration		29,354,537	Administrative Services	1,493,763
Public Assistance Programs		28,904,323	Other	23,237,765
Realignment for Social Services		15,245,201	Total Charges for Current Services	72,156,628
Health:			Miscellaneous Revenue	
Aid for Mental Health		11,108,575	Other Sales	115,172
Realignment for Mental Health		9,427,216	Tobacco Settlement	17,397,552
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		2,757,510	Cancelled Warrants	—
Other Aid for Health		11,591,098	Other	2,474,246
Realignment for Health Services		4,223,355	Total Miscellaneous Revenue	19,986,970
Homeowners' Property Tax Relief		1,182,523	Other Financing Sources	
Open Space Tax Relief		715,984	Sale of Fixed Assets	63,233
SB90 Mandated Costs		4,373,389	Proceeds from the Sale of Bonds	42,385,000
Public Safety Fund		30,939,456	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	42,448,233
Supplemental Law Enforcement Services Fund (SLESF/COPS)		335,970	Total General County Revenues Before Transfers	592,972,108
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		716,034	Total Transfers In from Enterprises	—
District Attorney Programs		1,997,979	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,422,162	Total General County Revenues and Transfers In	\$ 592,972,108
Other		12,406,167		
Total State		189,009,441		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Solano

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,482,704	Total Roads	15,030,915
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,790,727	Total Transportation Systems	—
Other	41,918,808	Total Parking Facilities	—
Total Legislative and Administrative	46,192,239	Total Public Ways and Facilities	15,030,915
Finance		Health	
Auditor-Controller	3,564,266	Total Public Health	36,831,138
Treasurer-Tax Collector	2,188,398	Total Medical Care	12,453,678
Assessor	5,152,557	Total Mental Health	41,446,602
Other	—	Total Drug and Alcohol Abuse Services	5,194,914
Total Finance	10,905,221	Total Health	95,926,332
Counsel		Sanitation	
County Counsel	2,752,653	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,752,653	Public Assistance	
Total Personnel	1,831,166	Welfare	
Total Elections	4,469,753	Administration	65,304,953
Total Communications	—	Aid Programs - Cash (Grants)	46,222,867
Total Property Management	248,809	Total Welfare	111,527,820
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	8,263,290
Courts	14,494	Other	5,261,926
Other	7,249,631	Total Social Services	13,525,216
Total Plant Acquisition	7,264,125	General Relief	
Total Promotion	145,146	Aid to Indigents	10,593,965
Total Other General	17,964,918	Indigent Burial	11,306
Total General	91,774,030	Total General Relief	10,605,271
Public Protection		Total Care of Court Wards	26,824
Judicial		Total Veteran Services	527,362
Trial Court Maintenance of Effort (MOE)	8,288,050	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,694,218	Workforce Investment Act (WIA)	4,257,008
Other Trial Court	3,781,611	Other	—
County Clerk	—	Total Other Public Assistance	4,257,008
Grand Jury (Including Audit)	152,920	Total Public Assistance	140,469,501
District Attorney-Prosecution	15,482,008	Education	
District Attorney-Family Support	11,841,800	Total School Administration	—
Public Defender	10,849,043	Total Library Services	18,136,969
Court Appointed Counsel	—	Total Agricultural Education	263,014
Other	2,592,258	Total Other Education	—
Total Judicial	54,681,908	Total Education	18,399,983
Total Police Protection	55,512,992	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,207,783
Adult Detention	5,635,789	Total Cultural Services	—
Juvenile Detention	7,925,466	Total Veteran Memorial Building	94,814
Probation	18,588,563	Total Small Craft Harbors	—
Total Detention and Correction	32,149,818	Total Recreation and Cultural	1,302,597
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	16,124,372
Protective Inspection		Total Interest on Long-Term Debt	11,963,035
Agricultural Commissioner	2,374,931	Total Interest on Short-Term Notes and Warrants	106,729
Building Inspector	1,407,924	Total Debt Service	28,194,136
Other	—	Total General County Expenditures Before Transfers	555,484,022
Total Protective Inspection	3,782,855	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	433,977	Operating Transfers Between Funds Other Than	—
Recorder	2,181,680	Governmental and Enterprise	—
Coroner	1,321,069	Total General County Expenditures and Transfers Out	\$ 555,484,022
Emergency Services	3,638,094		
Planning and Zoning	8,606,286		
Pound	2,065,735		
Other	12,114		
Total Other Protection	18,258,955		
Total Public Protection	164,386,528		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 392,282,900	\$ 114,503,578	\$ 277,779,322

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Solano

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Unfunded Actuarial Accrued Liab	2004	2004	2023	\$ 96,665,000	\$ 96,665,000	\$ 5,000,000	\$ 91,665,000
Unfunded Actuarial Accrued Liab	2005	2005	2025	42,385,000	42,385,000	855,000	41,530,000
Total Pension Obligation Bonds				139,050,000	139,050,000	5,855,000	133,195,000
State Construction Loans							
Nut Tree Airport Hangars	2002	—	—	1,300,000	—	134,222	200,295
CA Energy Commission	2001	—	—	1,027,088	—	495,762	428,617
Total State Construction Loans				2,327,088	—	629,984	628,912
Other Long-Term Debt Schedule							
2001 Refunding - COP	—	—	—	—	—	—	—
Ameritech/SBC Capital Svcs	—	—	—	—	—	—	48,145
Compensated Absences	—	—	—	—	—	—	22,501,255
Total Other Long-Term Debt Schedule				—	—	—	22,549,400
County Total Bonds and Other Long-Term Debt				\$ 141,377,088	\$ 139,050,000	\$ 6,484,984	\$ 156,373,312

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 246,007,334
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* 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 2005-06
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	\$ 1,005,211
Total Operating Expenses	<u>1,512,313</u>
Net Operating Income (Loss)	<u>(507,102)</u>
Total Non-Operating Revenue	667,755
Total Non-Operating Expenses	<u>135,394</u>
Income (Loss) Before Operating Transfers	<u>25,259</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 25,259</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

Other Enterprise Statement of Revenues and Expenses: Fouts Springs YF	
Total Operating Revenue	\$ 2,389,833
Total Operating Expense	<u>3,264,604</u>
Net Operating Income (Loss)	<u>(874,771)</u>
Total Non-Operating Revenue	336,683
Total Non-Operating Expenses	<u>161,512</u>
Income (Loss) Before Operating Transfers	<u>(699,600)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (699,600)</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

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

1. Informational Note: In June 1998, county voters approved an additional 1/8 cent local sales tax, referred to as Measure B. This revenue provides funds for library services throughout Solano County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure B revenue in the amount of \$4.4 million in the 2005-06 fiscal year.
Reference: Table 6, Statement of County Revenues.
2. Informational Note: Miscellaneous Revenues have increased significantly due to \$17,397,552 in Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future tobacco settlement revenues.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Sonoma

Taxes			Federal	
Property Taxes			Public Assistance Administration	23,030,248
County Wide Secured and Unsecured	\$	122,624,471	Public Assistance Programs	6,512,886
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		41,331,859	Workforce Investment Act (WIA)	2,646,515
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		57,402	Health Grants	—
Total Property Taxes		164,013,732	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		12,928,209	Office of Criminal Justice and Planning Programs	41,707
Transportation Tax (Non-Transit)		160,000	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		7,715,738	District Attorney Programs	9,843,294
Transient Lodging		6,206,532	Aging Programs	1,523,985
Timber Yield		48,988	Senior Citizens Programs	—
Aircraft		—	Road Projects	5,654,319
Construction Development Taxes		—	Law Enforcement	127,609
Utility Users Tax		—	Other	7,799,426
Other		729	Total Federal	57,179,989
Total Other Taxes		27,060,196	Other Aid	
Total Taxes		191,073,928	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	16,510,307
Operations		—	Total Other Aid	16,510,307
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	7,522,399
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,921,846
Animal Licenses		566,697	Auditing and Accounting Fees	2,764,355
Business Licenses		1,938,087	Communication Services	330,533
Construction Permits		10,101,126	Election Services	129,977
Road Privileges and Permits		80,001	Legal Services	1,572,914
Zoning Permits		—	Planning and Engineering Services	3,856,487
Franchises		2,365,038	Agricultural Services	398,916
Other		1,565,773	Civil Process Services	241,783
Total Licenses Permits and Franchises		16,616,722	Court Fees and Costs	897,514
Fines, Forfeitures and Penalties			Booking Fees	788,799
Vehicle Code Fines		333,264	Estate Fees	194,426
Other Court Fines		4,088,824	Human Services	141,216
Forfeitures and Penalties		2,777,934	Law Enforcement Services	650,305
Penalties and Cost on Delinquent Taxes		3,308,004	Recording Fees	4,313,584
Total Fines, Forfeitures and Penalties		10,508,026	Road and Street Services	2,887,340
Revenue from Use of Money and Property			Health Fees	3,090,403
Interest		17,080,492	Mental Health Services	2,142,319
Rents and Concessions		855,160	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		17,935,652	Institutional Care and Services	9,720,275
Aid from Other Governmental Agencies			Library Services	21,966
State			Park and Recreation Fees	1,718,321
Highway Users Tax		9,040,385	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	1,385
Realignment from the Vehicle License Fee Fund		25,181,957	Building Maintenance and Grounds	—
Public Assistance Administration		50,228,428	Administrative Services	—
Public Assistance Programs		28,079,782	Other	7,959,936
Realignment for Social Services		18,091,527	Total Charges for Current Services	53,266,999
Health:			Miscellaneous Revenue	
Aid for Mental Health		6,301,381	Other Sales	2,336,395
Realignment for Mental Health		9,615,707	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	3,919
Alcohol and Drug Abuse		—	Cancelled Warrants	—
Other Aid for Health		16,901,924	Other	21,680,255
Realignment for Health Services		6,550,128	Total Miscellaneous Revenue	24,020,569
Homeowners' Property Tax Relief		1,380,557	Other Financing Sources	
Open Space Tax Relief		409,188	Sale of Fixed Assets	—
SB90 Mandated Costs		—	Proceeds from the Sale of Bonds	—
Public Safety Fund		38,386,023	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,792,622	Total General County Revenues Before Transfers	636,393,891
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	18,389
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		—	Total General County Revenues and Transfers In	\$ 636,412,280
Other		37,322,090		
Total State		249,281,699		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Sonoma

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,159,067	Total Roads	36,708,996
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,373,345	Total Transportation Systems	—
Other	994,734	Total Parking Facilities	—
Total Legislative and Administrative	5,527,146	Total Public Ways and Facilities	36,708,996
Finance		Health	
Auditor-Controller	10,792,009	Total Public Health	55,747,881
Treasurer-Tax Collector	4,303,943	Total Medical Care	—
Assessor	8,074,529	Total Mental Health	43,440,644
Other	1,234,563	Total Drug and Alcohol Abuse Services	15,861,305
Total Finance	24,405,044	Total Health	115,049,830
Counsel		Sanitation	
County Counsel	4,347,895	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,347,895	Public Assistance	
Total Personnel	4,269,975	Welfare	
Total Elections	6,682,319	Administration	67,669,065
Total Communications	1,721,162	Aid Programs - Cash (Grants)	32,278,885
Total Property Management	15,630,974	Total Welfare	99,947,950
Plant Acquisition		Social Services	
Jails	12,309,138	Administration and Programs	21,126,932
Courts	290,439	Other	—
Other	11,936,164	Total Social Services	21,126,932
Total Plant Acquisition	24,535,741	General Relief	
Total Promotion	3,270,190	Aid to Indigents	937,074
Total Other General	19,689,000	Indigent Burial	—
Total General	110,079,446	Total General Relief	937,074
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	439,023
Trial Court Maintenance of Effort (MOE)	7,673,212	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,076,242	Workforce Investment Act (WIA)	2,657,583
Other Trial Court	7,262,230	Other	5,512,204
County Clerk	482,462	Total Other Public Assistance	8,169,787
Grand Jury (Including Audit)	68,440	Total Public Assistance	130,620,766
District Attorney-Prosecution	15,803,096	Education	
District Attorney-Family Support	15,174,875	Total School Administration	—
Public Defender	7,245,848	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	912,597
Other	—	Total Other Education	—
Total Judicial	54,786,405	Total Education	912,597
Total Police Protection	55,378,392	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	10,172,921
Adult Detention	51,332,207	Total Cultural Services	—
Juvenile Detention	21,171,812	Total Veteran Memorial Building	1,519,656
Probation	13,226,738	Total Small Craft Harbors	—
Total Detention and Correction	85,730,757	Total Recreation and Cultural	11,692,577
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	12,098,966
Protective Inspection		Total Interest on Long-Term Debt	9,473,525
Agricultural Commissioner	3,102,319	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	21,572,491
Other	687,572	Total General County Expenditures Before Transfers	655,924,903
Total Protective Inspection	3,789,891	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	1,854,993	Total General County Expenditures and Transfers Out	\$ 655,924,903
Coroner	2,095,194		
Emergency Services	3,124,663	Appropriations Limits	
Planning and Zoning	19,081,651	Appropriations Limit	
Pound	2,834,316	Total Annual Appropriations Subject to the Limit	
Other	611,938	Total Annual Appropriations Under/(Over) Appropriations Limit	
Total Other Protection	29,602,755	\$ 434,375,313	\$ 222,934,919
Total Public Protection	229,288,200		\$ 211,440,394

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Sonoma

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Fund Obligation	1993	1993	2013	\$ 97,400,000	\$ 97,400,000	\$ 28,000,000	\$ 69,400,000
Pension Fund Obligation 2003 A	2003	2003	2023	210,200,000	210,200,000	4,065,000	206,135,000
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	32,065,000	296,535,000
Special Assessment Bonds							
1915 Act - Road and Sewer Imprvmts.	1988	1989	2031	14,363,680	9,752,680	9,752,680	—
1915 Act - Willowsich Estate	1988	1989	2008	836,205	245,000	55,000	190,000
1915 Act - Sunnyslope	1991	1992	2011	817,627	250,000	30,000	220,000
1915 Act - Canon Manor West	2006	2007	2031	4,866,576	4,866,576	—	4,866,576
1915 Act - Airport Business Center 96	1996	1997	2006	195,348	46,000	21,000	25,000
1915 Act - Airport Business Center 97	1997	1998	2010	3,120,000	1,621,000	243,000	1,378,000
1915 Act - Larkfield Sewer	1997	1998	2011	1,187,000	548,000	66,000	482,000
1915 Act - South S.R. Avenue	1997	1998	2009	1,476,000	743,000	107,000	636,000
1915 Act - Vinecrest Road	1997	1998	2011	1,869,000	1,158,000	141,000	1,017,000
Total Special Assessment Bonds				28,731,436	19,230,256	10,415,680	8,814,576
State Construction Loans							
Marina Air. Hangars	1984	—	—	12,791,313	—	3,018,074	9,773,239
Hangar and Building	2003	—	—	2,545,000	—	135,200	1,487,200
Total State Construction Loans				15,336,313	—	3,153,274	11,260,439
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	31,264,214
Postclosure Landfill Liability	—	—	—	—	—	—	99,033,166
Various Short-Term Capital Leases	—	—	—	—	—	—	712,000
Total Other Long-Term Debt Schedule				—	—	—	131,009,380
County Total Bonds and Other Long-Term Debt				\$ 372,667,749	\$ 347,830,256	\$ 45,633,954	\$ 447,619,395

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 62,664,976

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 1,727,125
Local Cash Grants	7,885,101
State Cash Grants	741,387
Federal Cash Grants	951,081
Other Revenues	225,409
Total Revenues	<u>11,530,103</u>
Purchased Transportation	7,818,121
Other Expenses	5,968,300
Total Expenses	<u>13,786,421</u>
Net Transit Income (Loss)	<u>(2,256,318)</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ (2,256,318)</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ 215,021
Total State Capital Grants	874,752
Total Federal Capital Grants	1,307,037
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ 2,396,810</u>

Table 6. Counties Annual Report — Fiscal Year 2005-06
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	\$ 2,456,319
Total Operating Expenses	<u>2,780,749</u>
Net Operating Income (Loss)	<u>(324,430)</u>
Total Non-Operating Revenue	2,717,952
Total Non-Operating Expenses	<u>180,493</u>
Income (Loss) Before Operating Transfers	<u>2,213,029</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 2,213,029</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 2,498,123</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 32,226,516
Total Operating Expenses	<u>114,189,417</u>
Net Operating Income (Loss)	<u>(81,962,901)</u>
Total Non-Operating Revenues	1,908,173
Total Non-Operating Expenses	<u>624,957</u>
Income (Loss) Before Operating Transfers	<u>(80,679,685)</u>
Transfers In from the County	—
Transfers Out to the County	<u>17,846</u>
Net Transfers In (Out)	<u>(17,846)</u>
Net Income (Loss)	<u>\$ (80,697,531)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 5,325,565</u>

Other Enterprise Statement of Revenues and Expenses: Harbor	
Total Operating Revenue	\$ 1,537,743
Total Operating Expense	<u>1,607,555</u>
Net Operating Income (Loss)	<u>(69,812)</u>
Total Non-Operating Revenue	20,243
Total Non-Operating Expenses	<u>852,029</u>
Income (Loss) Before Operating Transfers	<u>(901,598)</u>
Transfers In from the County	—
Transfers Out to the County	<u>543</u>
Net Transfers In (Out)	<u>(543)</u>
Net Income (Loss)	<u>\$ (902,141)</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

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

1. Informational Note: The Special Assessment Bond, 1915 Act - Road and Sewer Imprvmts., is now reported as seven individual 1915 Act Bonds: Airport Business Center 96, Airport Business Center 97, Larkfield Sewer, South S.R. Avenue, Sunnyslope, Vinecrest, and Willowsich Estate. Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Stanislaus

Taxes			Federal	
Property Taxes			Public Assistance Administration	66,603,246
County Wide Secured and Unsecured	\$	39,456,108	Public Assistance Programs	34,974,641
Less Than County Wide Funds - Secured and Unsecured		856,709	Health Administration	3,508,840
Property Tax In-Lieu of Vehicle License Fees		46,003,427	Workforce Investment Act (WIA)	9,383,589
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		68,003	Health Grants	4,220,727
Total Property Taxes		86,384,247	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		21,727,133	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,866,380	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		3,900,178	District Attorney Programs	—
Transient Lodging		589,409	Aging Programs	1,321,226
Timber Yield		—	Senior Citizens Programs	—
Aircraft		202,041	Road Projects	478,722
Construction Development Taxes		20,425,407	Law Enforcement	133,785
Utility Users Tax		—	Other	8,184,086
Other		8,953,949	Total Federal	128,808,862
Total Other Taxes		57,664,497	Other Aid	
Total Taxes		144,048,744	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	3,055,187
Operations		—	Total Other Aid	3,055,187
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,422,528
Licenses, Permits and Franchises			Property Tax Administrative Fees	798,150
Animal Licenses		654,485	Auditing and Accounting Fees	2,809
Business Licenses		79,517	Communication Services	—
Construction Permits		3,204,197	Election Services	526,622
Road Privileges and Permits		76,990	Legal Services	521,609
Zoning Permits		306,008	Planning and Engineering Services	517,469
Franchises		1,053,101	Agricultural Services	302,080
Other		422,949	Civil Process Services	473,787
Total Licenses Permits and Franchises		5,797,247	Court Fees and Costs	1,674,479
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		1,274,164	Estate Fees	350,617
Other Court Fines		3,176,934	Human Services	718,238
Forfeitures and Penalties		1,856,502	Law Enforcement Services	12,209,510
Penalties and Cost on Delinquent Taxes		5,983,383	Recording Fees	6,636,462
Total Fines, Forfeitures and Penalties		12,290,983	Road and Street Services	258,079
Revenue from Use of Money and Property			Health Fees	4,924,733
Interest		12,191,153	Mental Health Services	15,052,273
Rents and Concessions		1,734,395	California Children Services	7,100
Royalties		—	Sanitation Services	735,418
Total Revenue from the Use of Money and Property		13,925,548	Institutional Care and Services	1,053,343
Aid from Other Governmental Agencies			Library Services	547,145
State			Park and Recreation Fees	1,618,168
Highway Users Tax		9,296,550	Other:	
Motor Vehicle In-Lieu Tax		9,879,073	Personnel Services	—
Realignment from the Vehicle License Fee Fund		20,058,953	Building Maintenance and Grounds	—
Public Assistance Administration		63,155,736	Administrative Services	—
Public Assistance Programs		48,190,337	Other	22,332,625
Realignment for Social Services		16,949,436	Total Charges for Current Services	72,683,244
Health:			Miscellaneous Revenue	
Aid for Mental Health		8,313,626	Other Sales	337,070
Realignment for Mental Health		9,798,488	Tobacco Settlement	40,971,291
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		2,081,157	Cancelled Warrants	173,927
Other Aid for Health		1,323,120	Other	2,780,957
Realignment for Health Services		4,980,141	Total Miscellaneous Revenue	44,263,245
Homeowners' Property Tax Relief		645,803	Other Financing Sources	
Open Space Tax Relief		1,609,009	Sale of Fixed Assets	—
SB90 Mandated Costs		4,019,210	Proceeds from the Sale of Bonds	—
Public Safety Fund		36,340,742	Other Long-Term Debt Proceeds	219,767
Other:			Total Other Financing Sources	219,767
Supplemental Law Enforcement Services Fund (SLESF/COPS)		836,259	Total General County Revenues Before Transfers	689,379,912
Office of Criminal Justice and Planning Programs		3,284,058	Transfers In	
Library		198,110	Total Transfers In from Enterprises	1,905,552
District Attorney Programs		1,131,099	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,189,330
Law Enforcement		—	Total General County Revenues and Transfers In	\$ 692,474,794
Other		22,196,178		
Total State		264,287,085		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Stanislaus

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,372,759	Total Roads	13,480,820
Clerk of the Board	—	Total Transportation Terminals	81,557
Administrative Officer	5,300,462	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	6,673,221	Total Public Ways and Facilities	13,562,377
Finance		Health	
Auditor-Controller	3,620,594	Total Public Health	20,250,041
Treasurer-Tax Collector	2,682,214	Total Medical Care	28,156,817
Assessor	5,492,042	Total Mental Health	53,525,366
Other	538,280	Total Drug and Alcohol Abuse Services	5,451,626
Total Finance	12,333,130	Total Health	107,383,850
Counsel		Sanitation	
County Counsel	2,071,082	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,071,082	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	4,684,219	Administration	118,614,541
Total Communications	—	Aid Programs - Cash (Grants)	2,742,642
Total Property Management	6,586,560	Total Welfare	121,357,183
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	81,473,329
Courts	—	Other	—
Other	16,912,483	Total Social Services	81,473,329
Total Plant Acquisition	16,912,483	General Relief	
Total Promotion	477,209	Aid to Indigents	—
Total Other General	13,350,532	Indigent Burial	—
Total General	63,088,436	Total General Relief	—
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	4,690,982	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,019,138	Workforce Investment Act (WIA)	10,954,168
Other Trial Court	5,508,803	Other	—
County Clerk	2,783,484	Total Other Public Assistance	10,954,168
Grand Jury (Including Audit)	122,362	Total Public Assistance	213,784,680
District Attorney-Prosecution	13,673,378	Education	
District Attorney-Family Support	14,642,485	Total School Administration	—
Public Defender	7,703,695	Total Library Services	9,473,017
Court Appointed Counsel	—	Total Agricultural Education	376,725
Other	1,034,637	Total Other Education	—
Total Judicial	51,178,964	Total Education	9,849,742
Total Police Protection	38,118,246	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	7,521,634
Adult Detention	30,256,251	Total Cultural Services	—
Juvenile Detention	9,458,840	Total Veteran Memorial Building	—
Probation	10,037,652	Total Small Craft Harbors	—
Total Detention and Correction	49,752,743	Total Recreation and Cultural	7,521,634
Total Fire Protection	824,760	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	12,336,148
Protective Inspection		Total Interest on Long-Term Debt	10,706,688
Agricultural Commissioner	3,181,356	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,424,993	Total Debt Service	23,042,836
Other	—	Total General County Expenditures Before Transfers	598,404,940
Total Protective Inspection	5,606,349	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	11,251,841
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	481,643
Recorder	—	Total General County Expenditures and Transfers Out	\$ 610,138,424
Coroner	1,019,689		
Emergency Services	990,787		
Planning and Zoning	4,311,102		
Pound	2,899,350		
Other	5,469,395		
Total Other Protection	14,690,323		
Total Public Protection	160,171,385		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 237,498,646	\$ 133,654,046	\$ 103,844,600

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Stanislaus

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1998	2013	\$ 108,970,000	\$ 108,970,000	\$ 39,305,000	\$ 69,665,000
Total Pension Obligation Bonds				108,970,000	108,970,000	39,305,000	69,665,000
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	388,310
Capital Leases - Enterprise	—	—	—	—	—	—	48,090
Compensated Absences	—	—	—	—	—	—	24,173,899
Compensated Absences - Enterprise	—	—	—	—	—	—	1,856,193
General Fund Loan	—	—	—	—	—	—	19,196,851
Postclosure Landfill Liability	—	—	—	—	—	—	13,575,510
Total Other Long-Term Debt Schedule				—	—	—	59,238,853
County Total Bonds and Other Long-Term Debt				\$ 108,970,000	\$ 108,970,000	\$ 39,305,000	\$ 128,903,853

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 159,855,319
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* 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	\$ 51,707,800
Total Deductions from Revenues	25,391,134
Net Patient Revenue	26,316,666
Total Other Operating Revenues	10,553,176
Total Operating Revenue	36,869,842
Total Operating Expenses	46,094,461
Net Operating Income (Loss)	(9,224,619)
Total Non-Operating Revenue	356,572
Total Non-Operating Expenses	911,191
Net Non-Operating Income	(554,619)
Net Income Before Extraordinary Items	(9,779,238)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(9,779,238)
Transfers In from the County	10,801,699
Transfers Out to the County	372,746
Net Transfers In (Out)	10,428,953
Net Income (Loss)	\$ 649,715
Current Year Capital Outlay (Enterprise Activity)	\$ 149,065

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 264,985
Local Cash Grants	2,506,291
State Cash Grants	4,928
Federal Cash Grants	457,432
Other Revenues	52,685
Total Revenues	3,286,321
Purchased Transportation	1,932,984
Other Expenses	946,280
Total Expenses	2,879,264
Net Transit Income (Loss)	407,057
Gain or Loss on Disposal of Fixed Assets	250,295
Total Operator Net Income (Loss)	\$ 657,352
Capital Additions to Equity	
Total Local Capital Grants	\$ 239,295
Total State Capital Grants	—
Total Federal Capital Grants	42,566
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 281,861

Table 6. Counties Annual Report — Fiscal Year 2005-06
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	\$ 12,300,932
Total Operating Expenses	16,534,728
Net Operating Income (Loss)	(4,233,796)
Total Non-Operating Revenues	2,187,079
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(2,046,717)
Transfers In from the County	107,444
Transfers Out to the County	108,220
Net Transfers In (Out)	(776)
Net Income (Loss)	\$ (2,047,493)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Jail Commissary

Total Operating Revenue	\$ 1,585,739
Total Operating Expense	1,448,930
Net Operating Income (Loss)	136,809
Total Non-Operating Revenue	35,664
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	172,473
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 172,473
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: Stan. Behav. Hlth.

Total Operating Revenue	\$ 17,138,977
Total Operating Expense	16,467,643
Net Operating Income (Loss)	671,334
Total Non-Operating Revenue	—
Total Non-Operating Expenses	201,831
Income (Loss) Before Operating Transfers	469,503
Transfers In from the County	342,698
Transfers Out to the County	1,424,586
Net Transfers In (Out)	(1,081,888)
Net Income (Loss)	\$ (612,385)
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 \$9,879,073 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.
2. Informational Note: Miscellaneous Revenues have increased significantly due to \$40,971,291 in Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future tobacco settlement revenues.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Sutter

Taxes			Federal	
Property Taxes			Public Assistance Administration	5,126,704
County Wide Secured and Unsecured	\$	11,748,743	Public Assistance Programs	11,504,035
Less Than County Wide Funds - Secured and Unsecured		309,982	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		7,526,753	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		28,135	Health Grants	4,593,789
Total Property Taxes		19,613,613	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	61,072
Sales and Use Taxes		3,261,270	Office of Criminal Justice and Planning Programs	17,704
Transportation Tax (Non-Transit)		872,180	DEA Programs/Drug and Alcohol Programs	1,175,591
Property Transfer		639,011	District Attorney Programs	64,615
Transient Lodging		37,509	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	328,047
Construction Development Taxes		168,734	Law Enforcement	295,344
Utility Users Tax		—	Other	346,282
Other		—	Total Federal	23,513,183
Total Other Taxes		4,978,704	Other Aid	
Total Taxes		24,592,317	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	1,809,047
Operations		—	Total Other Aid	1,809,047
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	339,353
Licenses, Permits and Franchises			Property Tax Administrative Fees	409,857
Animal Licenses		97,045	Auditing and Accounting Fees	2,300
Business Licenses		—	Communication Services	—
Construction Permits		490,748	Election Services	40,440
Road Privileges and Permits		32,708	Legal Services	26,137
Zoning Permits		—	Planning and Engineering Services	92,621
Franchises		2,166,653	Agricultural Services	151,285
Other		293,556	Civil Process Services	58,266
Total Licenses Permits and Franchises		3,080,710	Court Fees and Costs	1,015,898
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		—	Estate Fees	37,757
Other Court Fines		1,399,341	Human Services	89,460
Forfeitures and Penalties		213,284	Law Enforcement Services	1,126,247
Penalties and Cost on Delinquent Taxes		624,317	Recording Fees	609,717
Total Fines, Forfeitures and Penalties		2,236,942	Road and Street Services	629
Revenue from Use of Money and Property			Health Fees	220,059
Interest		1,549,320	Mental Health Services	945,490
Rents and Concessions		207,805	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,757,125	Institutional Care and Services	169,658
Aid from Other Governmental Agencies			Library Services	50,534
State			Park and Recreation Fees	—
Highway Users Tax		2,120,621	Other:	
Motor Vehicle In-Lieu Tax		1,707,510	Personnel Services	6,274
Realignment from the Vehicle License Fee Fund		7,096,841	Building Maintenance and Grounds	—
Public Assistance Administration		7,417,661	Administrative Services	85,220
Public Assistance Programs		5,819,465	Other	1,263,422
Realignment for Social Services		3,113,536	Total Charges for Current Services	6,740,624
Health:			Miscellaneous Revenue	
Aid for Mental Health		6,125,094	Other Sales	—
Realignment for Mental Health		3,848,608	Tobacco Settlement	783,041
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		—	Cancelled Warrants	—
Other Aid for Health		1,536,492	Other	936,375
Realignment for Health Services		1,523,785	Total Miscellaneous Revenue	1,719,416
Homeowners' Property Tax Relief		186,098	Other Financing Sources	
Open Space Tax Relief		232,276	Sale of Fixed Assets	12,452
SB90 Mandated Costs		513,802	Proceeds from the Sale of Bonds	—
Public Safety Fund		6,634,237	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	12,452
Supplemental Law Enforcement Services Fund (SLESF/COPS)		212,177	Total General County Revenues Before Transfers	120,162,687
Office of Criminal Justice and Planning Programs		444,630	Transfers In	
Library		176,316	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		424,740	Total General County Revenues and Transfers In	\$ 120,162,687
Other		5,566,982		
Total State		54,700,871		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Sutter

General		Public Ways and Facilities	
Board of Supervisors	\$ 365,443	Total Roads	5,275,581
Clerk of the Board	140,894	Total Transportation Terminals	—
Administrative Officer	677,810	Total Transportation Systems	—
Other	679,074	Total Parking Facilities	—
Total Legislative and Administrative	1,863,221	Total Public Ways and Facilities	5,275,581
Finance		Health	
Auditor-Controller	1,047,848	Total Public Health	10,146,541
Treasurer-Tax Collector	597,276	Total Medical Care	—
Assessor	2,134,351	Total Mental Health	20,612,210
Other	247,366	Total Drug and Alcohol Abuse Services	—
Total Finance	4,026,841	Total Health	30,758,751
Counsel		Sanitation	
County Counsel	914,203	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	914,203	Public Assistance	
Total Personnel	658,916	Welfare	
Total Elections	2,205,893	Administration	7,836,101
Total Communications	2,430,766	Aid Programs - Cash (Grants)	13,850,436
Total Property Management	2,576,198	Total Welfare	21,686,537
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,633,877
Courts	—	Other	—
Other	1,495,164	Total Social Services	4,633,877
Total Plant Acquisition	1,495,164	General Relief	
Total Promotion	—	Aid to Indigents	47,845
Total Other General	4,704,304	Indigent Burial	—
Total General	20,875,506	Total General Relief	47,845
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	17,858
Trial Court Maintenance of Effort (MOE)	678,681	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	227,282	Workforce Investment Act (WIA)	—
Other Trial Court	244,286	Other	—
County Clerk	175,920	Total Other Public Assistance	—
Grand Jury (Including Audit)	107,793	Total Public Assistance	26,386,117
District Attorney-Prosecution	2,550,082	Education	
District Attorney-Family Support	2,909,525	Total School Administration	—
Public Defender	474,506	Total Library Services	1,283,864
Court Appointed Counsel	—	Total Agricultural Education	152,473
Other	477,224	Total Other Education	—
Total Judicial	7,845,299	Total Education	1,436,337
Total Police Protection	6,361,202	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	302,788
Adult Detention	5,002,381	Total Cultural Services	214,854
Juvenile Detention	1,211,748	Total Veteran Memorial Building	135,067
Probation	2,947,855	Total Small Craft Harbors	—
Total Detention and Correction	9,161,984	Total Recreation and Cultural	652,709
Total Fire Protection	483,812	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	232,437
Protective Inspection		Total Interest on Long-Term Debt	190,495
Agricultural Commissioner	2,059,390	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	422,932
Other	—	Total General County Expenditures Before Transfers	112,370,217
Total Protective Inspection	2,059,390	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	38,724
Recorder	466,271	Total General County Expenditures and Transfers Out	\$ 112,408,941
Coroner	—		
Emergency Services	—	Appropriations Limits	
Planning and Zoning	—	Appropriations Limit	Total Annual Appropriations Subject to the Limit
Pound	—		Total Annual Appropriations Under/(Over) Appropriations Limit
Other	184,326		
Total Other Protection	650,597		
Total Public Protection	26,562,284	\$ 122,972,054	\$ 33,130,448
			\$ 89,841,606

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Sutter

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Construct Hangars	—	—	—	—	—	—	\$ 130,384
Equipment Purchase 2	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	130,384
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 130,384

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 3,918,520
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* 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 2005-06
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	\$ 159,000
Total Operating Expenses	219,992
Net Operating Income (Loss)	(60,992)
Total Non-Operating Revenue	266,084
Total Non-Operating Expenses	48,710
Income (Loss) Before Operating Transfers	156,382
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 156,382
Current Year Capital Outlay (Enterprise Activity)	\$ 235,943

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 \$1,707,510 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Tehama

Taxes			Federal	
Property Taxes			Public Assistance Administration	7,791,790
County Wide Secured and Unsecured	\$	7,922,257	Public Assistance Programs	5,528,286
Less Than County Wide Funds - Secured and Unsecured		2,415,320	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		5,440,270	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	166,553
Prior Year Secured and Unsecured		25,712	Health Grants	—
Total Property Taxes		15,803,559	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,546,128	Office of Criminal Justice and Planning Programs	540,544
Transportation Tax (Non-Transit)		1,111,215	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		524,151	District Attorney Programs	107,940
Transient Lodging		29,444	Aging Programs	—
Timber Yield		186,875	Senior Citizens Programs	193,426
Aircraft		41,543	Road Projects	1,200,791
Construction Development Taxes		—	Law Enforcement	357,570
Utility Users Tax		—	Other	1,472,776
Other		1,425	Total Federal	17,359,676
Total Other Taxes		3,440,781	Other Aid	
Total Taxes		19,244,340	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	728,064
Operations		—	Total Other Aid	728,064
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	224,452
Licenses, Permits and Franchises			Property Tax Administrative Fees	183,254
Animal Licenses		105,378	Auditing and Accounting Fees	330,263
Business Licenses		14,469	Communication Services	—
Construction Permits		986,334	Election Services	31,833
Road Privileges and Permits		19,980	Legal Services	136,468
Zoning Permits		51,290	Planning and Engineering Services	269,258
Franchises		790,063	Agricultural Services	271,750
Other		487,703	Civil Process Services	37,519
Total Licenses Permits and Franchises		2,455,217	Court Fees and Costs	1,009,645
Fines, Forfeitures and Penalties			Booking Fees	59,119
Vehicle Code Fines		653,953	Estate Fees	43,440
Other Court Fines		1,128,664	Human Services	15,795
Forfeitures and Penalties		53,807	Law Enforcement Services	276,582
Penalties and Cost on Delinquent Taxes		744,980	Recording Fees	674,484
Total Fines, Forfeitures and Penalties		2,581,404	Road and Street Services	470,567
Revenue from Use of Money and Property			Health Fees	926,320
Interest		1,164,059	Mental Health Services	2,258,808
Rents and Concessions		175,285	California Children Services	568
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,339,344	Institutional Care and Services	112,436
Aid from Other Governmental Agencies			Library Services	14,640
State			Park and Recreation Fees	24,740
Highway Users Tax		2,239,325	Other:	
Motor Vehicle In-Lieu Tax		1,183,264	Personnel Services	130,962
Realignment from the Vehicle License Fee Fund		4,285,338	Building Maintenance and Grounds	—
Public Assistance Administration		6,979,547	Administrative Services	28,232
Public Assistance Programs		5,827,709	Other	581,465
Realignment for Social Services		3,290,556	Total Charges for Current Services	8,112,600
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,515,755	Other Sales	1,722
Realignment for Mental Health		1,734,980	Tobacco Settlement	2,561,967
Medically Indigent Adults		—	Welfare Repayments	361,438
Alcohol and Drug Abuse		1,387,719	Cancelled Warrants	4,777
Other Aid for Health		1,867,117	Other	577,298
Realignment for Health Services		1,208,423	Total Miscellaneous Revenue	3,507,202
Homeowners' Property Tax Relief		230,969	Other Financing Sources	
Open Space Tax Relief		980,264	Sale of Fixed Assets	20,052
SB90 Mandated Costs		142,784	Proceeds from the Sale of Bonds	—
Public Safety Fund		3,260,131	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	20,052
Supplemental Law Enforcement Services Fund (SLESF/COPS)		299,542	Total General County Revenues Before Transfers	96,806,467
Office of Criminal Justice and Planning Programs		42,715	Transfers In	
Library		23,570	Total Transfers In from Enterprises	—
District Attorney Programs		455,375	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		828,315	Total General County Revenues and Transfers In	\$ 96,806,467
Other		3,675,170		
Total State		41,458,568		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Tehama

General		Public Ways and Facilities	
Board of Supervisors	\$ 350,512	Total Roads	5,767,232
Clerk of the Board	133,929	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	1,278,343
Other	53,922	Total Parking Facilities	—
Total Legislative and Administrative	538,363	Total Public Ways and Facilities	7,045,575
Finance		Health	
Auditor-Controller	658,111	Total Public Health	3,033,991
Treasurer-Tax Collector	469,619	Total Medical Care	2,103,922
Assessor	1,231,776	Total Mental Health	6,401,698
Other	179,820	Total Drug and Alcohol Abuse Services	1,703,919
Total Finance	2,539,326	Total Health	13,243,530
Counsel		Sanitation	
County Counsel	457,882	Total Refuse Collection and Disposal	22,452
Other	57,797	Total Sanitation	22,452
Total Counsel	515,679	Public Assistance	
Total Personnel	306,785	Welfare	
Total Elections	595,851	Administration	13,898,819
Total Communications	—	Aid Programs - Cash (Grants)	15,649,346
Total Property Management	1,022,462	Total Welfare	29,548,165
Plant Acquisition		Social Services	
Jails	269,189	Administration and Programs	316,673
Courts	—	Other	—
Other	1,885,906	Total Social Services	316,673
Total Plant Acquisition	2,155,095	General Relief	
Total Promotion	52,619	Aid to Indigents	253,120
Total Other General	394,146	Indigent Burial	12,295
Total General	8,120,326	Total General Relief	265,415
Public Protection		Total Care of Court Wards	158,161
Judicial		Total Veteran Services	32,657
Trial Court Maintenance of Effort (MOE)	631,660	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	401,249	Workforce Investment Act (WIA)	—
Other Trial Court	4,468	Other	624,639
County Clerk	133,929	Total Other Public Assistance	624,639
Grand Jury (Including Audit)	9,464	Total Public Assistance	30,945,710
District Attorney-Prosecution	1,482,514	Education	
District Attorney-Family Support	1,755,669	Total School Administration	—
Public Defender	660,068	Total Library Services	502,219
Court Appointed Counsel	—	Total Agricultural Education	75,829
Other	18,378	Total Other Education	—
Total Judicial	5,097,399	Total Education	578,048
Total Police Protection	6,469,783	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	132,409
Adult Detention	3,624,153	Total Cultural Services	—
Juvenile Detention	1,729,669	Total Veteran Memorial Building	90,778
Probation	2,280,441	Total Small Craft Harbors	—
Total Detention and Correction	7,634,263	Total Recreation and Cultural	223,187
Total Fire Protection	2,520,151	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,094,637
Protective Inspection		Total Interest on Long-Term Debt	479,067
Agricultural Commissioner	623,318	Total Interest on Short-Term Notes and Warrants	28,903
Building Inspector	850,940	Total Debt Service	1,602,607
Other	—	Total General County Expenditures Before Transfers	87,157,812
Total Protective Inspection	1,474,258	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	674,825
Local Agency Formation Commission (LAFCO)	1,554	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	267,858	Total General County Expenditures and Transfers Out	\$ 87,832,637
Coroner	280,150		
Emergency Services	393,075		
Planning and Zoning	510,840		
Pound	491,875		
Other	235,171		
Total Other Protection	2,180,523		
Total Public Protection	25,376,377		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 35,943,877	\$ 17,503,900	\$ 18,439,977

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Tehama

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Lease Purchase 4	—	—	—	—	—	—	\$ —
Lease Purchase 5	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	2,814,751
Lease Purchase-Road Dept	—	—	—	—	—	—	129,651
Lease Purchase Live Scan	—	—	—	—	—	—	95,628
Total Other Long-Term Debt Schedule				—	—	—	3,040,030
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 3,040,030

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 15,141,051
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* 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	677,777
Net Operating Income (Loss)	(677,777)
Total Non-Operating Revenue	1,892
Total Non-Operating Expenses	—
Net Non-Operating Income	1,892
Net Income Before Extraordinary Items	(675,885)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(675,885)
Transfers In from the County	674,825
Transfers Out to the County	—
Net Transfers In (Out)	674,825
Net Income (Loss)	\$ (1,060)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 78,581
Local Cash Grants	729,615
State Cash Grants	163,658
Federal Cash Grants	96,451
Other Revenues	11,244
Total Revenues	1,079,549
Purchased Transportation	914,350
Other Expenses	280,147
Total Expenses	1,194,497
Net Transit Income (Loss)	(114,948)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (114,948)
Capital Additions to Equity	
Total Local Capital Grants	\$ 12,565
Total State Capital Grants	195,036
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 207,601

Table 6. Counties Annual Report — Fiscal Year 2005-06
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: Revenues for State, Motor Vehicle In-Lieu Tax, include \$1,183,264 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.
2. Informational Note: Miscellaneous Revenues have increased significantly due to \$2,561,967 in Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future tobacco settlement revenues.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Trinity

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,742,578
County Wide Secured and Unsecured	\$	2,762,148	Public Assistance Programs	1,652,255
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	1,065,215
Property Tax In-Lieu of Vehicle License Fees		1,201,850	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	1,700,426
Prior Year Secured and Unsecured		869,208	Health Grants	41,696
Total Property Taxes		4,833,206	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		880,501	Office of Criminal Justice and Planning Programs	371,349
Transportation Tax (Non-Transit)		168,215	DEA Programs/Drug and Alcohol Programs	744,648
Property Transfer		110,675	District Attorney Programs	11,403
Transient Lodging		165,247	Aging Programs	—
Timber Yield		265,364	Senior Citizens Programs	—
Aircraft		—	Road Projects	706,423
Construction Development Taxes		—	Law Enforcement	15,261
Utility Users Tax		—	Other	4,407,711
Other		—	Total Federal	12,458,965
Total Other Taxes		1,590,002	Other Aid	
Total Taxes		6,423,208	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	207,322
Operations		—	Total Other Aid	207,322
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	123,016
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,094
Animal Licenses		17,828	Auditing and Accounting Fees	35,411
Business Licenses		—	Communication Services	—
Construction Permits		435,123	Election Services	22,252
Road Privileges and Permits		—	Legal Services	52,832
Zoning Permits		16,560	Planning and Engineering Services	54,121
Franchises		34,341	Agricultural Services	33,354
Other		94,904	Civil Process Services	16,359
Total Licenses Permits and Franchises		598,756	Court Fees and Costs	28,211
Fines, Forfeitures and Penalties			Booking Fees	14,761
Vehicle Code Fines		68,744	Estate Fees	—
Other Court Fines		188,132	Human Services	5,103
Forfeitures and Penalties		3,886	Law Enforcement Services	261,853
Penalties and Cost on Delinquent Taxes		68,476	Recording Fees	68,829
Total Fines, Forfeitures and Penalties		329,238	Road and Street Services	334,263
Revenue from Use of Money and Property			Health Fees	133,416
Interest		399,461	Mental Health Services	31,865
Rents and Concessions		103,883	California Children Services	46,579
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		503,344	Institutional Care and Services	5,413
Aid from Other Governmental Agencies			Library Services	3,347
State			Park and Recreation Fees	10,843
Highway Users Tax		1,455,685	Other:	
Motor Vehicle In-Lieu Tax		290,175	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,748,135	Building Maintenance and Grounds	703,722
Public Assistance Administration		1,478,605	Administrative Services	232,143
Public Assistance Programs		1,702,934	Other	557,970
Realignment for Social Services		923,087	Total Charges for Current Services	2,777,757
Health:			Miscellaneous Revenue	
Aid for Mental Health		367,813	Other Sales	82,391
Realignment for Mental Health		484,345	Tobacco Settlement	129,187
Medically Indigent Adults		22,753	Welfare Repayments	22,530
Alcohol and Drug Abuse		236,994	Cancelled Warrants	713
Other Aid for Health		300,784	Other	685,284
Realignment for Health Services		442,234	Total Miscellaneous Revenue	920,105
Homeowners' Property Tax Relief		74,627	Other Financing Sources	
Open Space Tax Relief		21,800	Sale of Fixed Assets	86,656
SB90 Mandated Costs		50,492	Proceeds from the Sale of Bonds	—
Public Safety Fund		412,838	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	86,656
Supplemental Law Enforcement Services Fund (SLESF/COPS)		135,336	Total General County Revenues Before Transfers	39,120,146
Office of Criminal Justice and Planning Programs		129,554	Transfers In	
Library		5,399	Total Transfers In from Enterprises	—
District Attorney Programs		645,996	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		558,587	Total General County Revenues and Transfers In	\$ 39,120,146
Other		3,326,622		
Total State		14,814,795		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Trinity

General		Public Ways and Facilities	
Board of Supervisors	\$ 371,589	Total Roads	8,835,749
Clerk of the Board	74,020	Total Transportation Terminals	—
Administrative Officer	158,394	Total Transportation Systems	129,652
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	604,003	Total Public Ways and Facilities	8,965,401
Finance		Health	
Auditor-Controller	514,456	Total Public Health	2,444,300
Treasurer-Tax Collector	298,972	Total Medical Care	861,358
Assessor	314,234	Total Mental Health	2,306,775
Other	390,846	Total Drug and Alcohol Abuse Services	955,962
Total Finance	1,518,508	Total Health	6,568,395
Counsel		Sanitation	
County Counsel	158,021	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	158,021	Public Assistance	
Total Personnel	165,376	Welfare	
Total Elections	159,794	Administration	3,588,184
Total Communications	—	Aid Programs - Cash (Grants)	2,436,522
Total Property Management	949,138	Total Welfare	6,024,706
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	20,000	Total Social Services	—
Total Plant Acquisition	20,000	General Relief	
Total Promotion	165,000	Aid to Indigents	43,467
Total Other General	2,307,553	Indigent Burial	—
Total General	6,047,393	Total General Relief	43,467
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	49,087
Trial Court Maintenance of Effort (MOE)	103,597	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	47,098	Workforce Investment Act (WIA)	—
Other Trial Court	78,420	Other	4,461
County Clerk	—	Total Other Public Assistance	4,461
Grand Jury (Including Audit)	23,484	Total Public Assistance	6,121,721
District Attorney-Prosecution	1,017,073	Education	
District Attorney-Family Support	646,704	Total School Administration	—
Public Defender	661,474	Total Library Services	261,349
Court Appointed Counsel	—	Total Agricultural Education	55,420
Other	—	Total Other Education	—
Total Judicial	2,577,850	Total Education	316,769
Total Police Protection	2,315,061	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	1,622,427	Total Cultural Services	—
Juvenile Detention	712,538	Total Veteran Memorial Building	—
Probation	1,157,155	Total Small Craft Harbors	—
Total Detention and Correction	3,492,120	Total Recreation and Cultural	—
Total Fire Protection	19,674	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	425,000
Protective Inspection		Total Interest on Long-Term Debt	907,072
Agricultural Commissioner	233,797	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	623,355	Total Debt Service	1,332,072
Other	—	Total General County Expenditures Before Transfers	41,008,715
Total Protective Inspection	857,152	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	118,240
Local Agency Formation Commission (LAFCO)	10,000	Operating Transfers Between Funds Other Than	—
Recorder	211,832	Governmental and Enterprise	—
Coroner	26,517	Total General County Expenditures and Transfers Out	\$ 41,126,955
Emergency Services	223,818		
Planning and Zoning	351,270		
Pound	116,662		
Other	1,455,008		
Total Other Protection	2,395,107		
Total Public Protection	11,656,964		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 16,789,851	\$ 4,826,300	\$ 11,963,551

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Trinity

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Finance Unfunded Pers Liab	1998	1998	2017	\$ 9,140,000	\$ 9,140,000	\$ 870,000	\$ 8,270,000
Total Pension Obligation Bonds				9,140,000	9,140,000	870,000	8,270,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	1,847,099
Compensated Absences - Enterprise	—	—	—	—	—	—	71,548
Landfill Closure Loan	—	—	—	—	—	—	878,001
Postclosure Landfill Liability	—	—	—	—	—	—	2,860,445
PUD Hospital Funding Agreement	—	—	—	—	—	—	2,523,099
Solid Waste Equipment Procurement	—	—	—	—	—	—	110,264
Total Other Long-Term Debt Schedule				—	—	—	8,290,456
County Total Bonds and Other Long-Term Debt				\$ 9,140,000	\$ 9,140,000	\$ 870,000	\$ 16,560,456

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 10,846,888
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* 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	—
Total Non-Operating Expenses	167,541
Net Non-Operating Income	(167,541)
Net Income Before Extraordinary Items	(167,541)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(167,541)
Transfers In from the County	118,240
Transfers Out to the County	—
Net Transfers In (Out)	118,240
Net Income (Loss)	\$ (49,301)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 13,208
Local Cash Grants	116,918
State Cash Grants	—
Federal Cash Grants	46,792
Other Revenues	10,736
Total Revenues	187,654
Purchased Transportation	26,835
Other Expenses	162,680
Total Expenses	189,515
Net Transit Income (Loss)	(1,861)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (1,861)
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 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Trinity

Airport Enterprise/Activity Statement of Revenues and Expenses		No
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	23,473
Total Operating Expenses		<u>40,185</u>
Net Operating Income (Loss)		<u>(16,712)</u>
Total Non-Operating Revenue		280,703
Total Non-Operating Expenses		<u>256,971</u>
Income (Loss) Before Operating Transfers		<u>7,020</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>7,020</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		Yes
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	2,361,097
Total Operating Expenses		<u>1,936,582</u>
Net Operating Income (Loss)		<u>424,515</u>
Total Non-Operating Revenues		204,487
Total Non-Operating Expenses		<u>586,167</u>
Income (Loss) Before Operating Transfers		<u>42,835</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>42,835</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>16,713</u>

Other Enterprise Statement of Revenues and Expenses:		Cemetery
Total Operating Revenue	\$	19,830
Total Operating Expense		<u>4,492</u>
Net Operating Income (Loss)		<u>15,338</u>
Total Non-Operating Revenue		404
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		<u>15,742</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>15,742</u>
Current Year Capital Outlay	\$	<u>—</u>

Comments

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

1. Informational Note: Hospital Enterprise/Activity has decreased significantly because the Joint Powers Authority, Community Medical Services, took over operation of the hospital during the fiscal year.
Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses.
2. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include \$273,211 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Tulare

Taxes			Federal	
Property Taxes			Public Assistance Administration	35,618,446
County Wide Secured and Unsecured	\$	31,348,981	Public Assistance Programs	52,865,602
Less Than County Wide Funds - Secured and Unsecured		8,199,617	Health Administration	5,676,333
Property Tax In-Lieu of Vehicle License Fees		36,245,292	Workforce Investment Act (WIA)	13,535,285
Voter Approved Indebtedness		—	Community Development Block Grant	1,477,132
Prior Year Secured and Unsecured		42,759	Health Grants	4,841,560
Total Property Taxes		75,836,649	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		8,614,414	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		3,507,379	DEA Programs/Drug and Alcohol Programs	3,149,899
Property Transfer		2,406,507	District Attorney Programs	10,857,417
Transient Lodging		1,068,552	Aging Programs	—
Timber Yield		42,071	Senior Citizens Programs	—
Aircraft		181,801	Road Projects	1,856,037
Construction Development Taxes		—	Law Enforcement	2,649,496
Utility Users Tax		—	Other	7,388,866
Other		—	Total Federal	139,916,073
Total Other Taxes		15,820,724	Other Aid	
Total Taxes		91,657,373	Other In-Lieu Taxes	16,469
Special Benefit Assessments			Other Governmental Agencies	4,740,938
Operations		—	Total Other Aid	4,757,407
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,086,749
Licenses, Permits and Franchises			Property Tax Administrative Fees	991,702
Animal Licenses		78,830	Auditing and Accounting Fees	122,295
Business Licenses		2,042,351	Communication Services	170,107
Construction Permits		2,047,591	Election Services	315,484
Road Privileges and Permits		—	Legal Services	934,793
Zoning Permits		8,147	Planning and Engineering Services	1,681,134
Franchises		3,968,859	Agricultural Services	1,263,958
Other		367,589	Civil Process Services	206,436
Total Licenses Permits and Franchises		8,513,367	Court Fees and Costs	4,932,586
Fines, Forfeitures and Penalties			Booking Fees	798,508
Vehicle Code Fines		89,584	Estate Fees	119,473
Other Court Fines		4,023,183	Human Services	—
Forfeitures and Penalties		412,305	Law Enforcement Services	654,751
Penalties and Cost on Delinquent Taxes		2,611,793	Recording Fees	2,760,008
Total Fines, Forfeitures and Penalties		7,136,865	Road and Street Services	1,950,379
Revenue from Use of Money and Property			Health Fees	24,438,601
Interest		3,387,137	Mental Health Services	635,082
Rents and Concessions		843,469	California Children Services	1,166,251
Royalties		—	Sanitation Services	68,241
Total Revenue from the Use of Money and Property		4,230,606	Institutional Care and Services	683,449
Aid from Other Governmental Agencies			Library Services	201,697
State			Park and Recreation Fees	191,843
Highway Users Tax		7,789,348	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	2,179,674
Realignment from the Vehicle License Fee Fund		19,004,439	Building Maintenance and Grounds	—
Public Assistance Administration		45,772,978	Administrative Services	74,300
Public Assistance Programs		48,858,562	Other	7,192,965
Realignment for Social Services		19,291,182	Total Charges for Current Services	54,820,466
Health:			Miscellaneous Revenue	
Aid for Mental Health		7,900,176	Other Sales	437,484
Realignment for Mental Health		9,784,015	Tobacco Settlement	3,651,026
Medically Indigent Adults		23,177	Welfare Repayments	4,788,998
Alcohol and Drug Abuse		408,063	Cancelled Warrants	—
Other Aid for Health		5,588,059	Other	8,659,606
Realignment for Health Services		4,983,199	Total Miscellaneous Revenue	17,537,114
Homeowners' Property Tax Relief		661,372	Other Financing Sources	
Open Space Tax Relief		3,522,019	Sale of Fixed Assets	737,985
SB90 Mandated Costs		402,877	Proceeds from the Sale of Bonds	—
Public Safety Fund		21,837,000	Other Long-Term Debt Proceeds	1,309,788
Other:			Total Other Financing Sources	2,047,773
Supplemental Law Enforcement Services Fund (SLESF/COPS)		449,003	Total General County Revenues Before Transfers	553,510,914
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		271,738	Total Transfers In from Enterprises	505,473
District Attorney Programs		4,035,041	Operating Transfers Between Funds Other Than Governmental and Enterprise	6,781,375
Law Enforcement		6,796,040	Total General County Revenues and Transfers In	\$ 560,797,762
Other		15,515,582		
Total State		222,893,870		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Tulare

General		Public Ways and Facilities	
Board of Supervisors	\$ 903,762	Total Roads	18,409,969
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	333,566	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,237,328	Total Public Ways and Facilities	18,409,969
Finance		Health	
Auditor-Controller	849,051	Total Public Health	24,321,826
Treasurer-Tax Collector	2,155,504	Total Medical Care	31,756,531
Assessor	4,581,358	Total Mental Health	39,414,738
Other	474,450	Total Drug and Alcohol Abuse Services	8,870,897
Total Finance	8,060,363	Total Health	104,363,992
Counsel		Sanitation	
County Counsel	3,185,403	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,185,403	Public Assistance	
Total Personnel	205,719	Welfare	
Total Elections	3,476,665	Administration	27,312,566
Total Communications	604,619	Aid Programs - Cash (Grants)	113,330,891
Total Property Management	3,759,983	Total Welfare	140,643,457
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	60,421,210
Courts	—	Other	—
Other	—	Total Social Services	60,421,210
Total Plant Acquisition	—	General Relief	
Total Promotion	—	Aid to Indigents	2,848,801
Total Other General	(2,996,193)	Indigent Burial	—
Total General	17,533,887	Total General Relief	2,848,801
Public Protection		Total Care of Court Wards	439,086
Judicial		Total Veteran Services	194,926
Trial Court Maintenance of Effort (MOE)	1,390,254	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	842,862	Workforce Investment Act (WIA)	17,742,308
Other Trial Court	5,450,558	Other	2,066,106
County Clerk	339,827	Total Other Public Assistance	19,808,414
Grand Jury (Including Audit)	160,066	Total Public Assistance	224,355,894
District Attorney-Prosecution	12,990,342	Education	
District Attorney-Family Support	14,184,194	Total School Administration	—
Public Defender	6,249,081	Total Library Services	2,612,000
Court Appointed Counsel	—	Total Agricultural Education	694,050
Other	3,961,321	Total Other Education	—
Total Judicial	45,568,505	Total Education	3,306,050
Total Police Protection	32,355,909	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,508,069
Adult Detention	30,931,408	Total Cultural Services	105,630
Juvenile Detention	10,091,460	Total Veteran Memorial Building	—
Probation	9,409,594	Total Small Craft Harbors	—
Total Detention and Correction	50,432,462	Total Recreation and Cultural	1,613,699
Total Fire Protection	10,913,978	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	11,395,271
Protective Inspection		Total Interest on Long-Term Debt	5,205,857
Agricultural Commissioner	4,165,514	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,055,454	Total Debt Service	16,601,128
Other	429,150	Total General County Expenditures Before Transfers	541,821,940
Total Protective Inspection	6,650,118	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	388,146	Operating Transfers Between Funds Other Than Governmental and Enterprise	10,067,315
Recorder	910,463	Total General County Expenditures and Transfers Out	\$ 551,889,255
Coroner	—		
Emergency Services	—		
Planning and Zoning	4,423,883		
Pound	786,755		
Other	3,207,102		
Total Other Protection	9,716,349		
Total Public Protection	155,637,321		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 1,026,865,910	\$ 100,358,827	\$ 926,507,083

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Tulare

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bond	1997	1998	2011	\$ 41,460,000	\$ 41,460,000	\$ 12,965,000	\$ 28,495,000
Total Pension Obligation Bonds				41,460,000	41,460,000	12,965,000	28,495,000
Other Long-Term Debt Schedule							
Landfill Liability	—	—	—	—	—	—	38,829,103
Vehicle Lease 2003/04	—	—	—	—	—	—	548,147
Vehicles 04/05	—	—	—	—	—	—	1,360,632
Vehicles 2001/2002 Wells Fargo	—	—	—	—	—	—	112,786
Vehicles 2002/2003	—	—	—	—	—	—	265,106
Equipment - Wide Copier	—	—	—	—	—	—	18,225
Vehicles 1998/1999	—	—	—	—	—	—	—
Vehicles 1999/2000	—	—	—	—	—	—	162,868
Equipment	—	—	—	—	—	—	37,774
Calwin 02/03 Wells Fargo	—	—	—	—	—	—	163,641
Compensated Absences	—	—	—	—	—	—	16,612,519
Sheriff Compactor	—	—	—	—	—	—	32,147
Total Other Long-Term Debt Schedule				—	—	—	58,142,948
County Total Bonds and Other Long-Term Debt				\$ 41,460,000	\$ 41,460,000	\$ 12,965,000	\$ 86,637,948

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 64,182,213
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* 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	\$	103,512
Local Cash Grants		504,115
State Cash Grants		—
Federal Cash Grants		—
Other Revenues		17,796
Total Revenues		625,423
Purchased Transportation		567,954
Other Expenses		407,848
Total Expenses		975,802
Net Transit Income (Loss)		(350,379)
Gain or Loss on Disposal of Fixed Assets		—
Total Operator Net Income (Loss)	\$	(350,379)
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 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tulare

Airport Enterprise/Activity Statement of Revenues and Expenses		No
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	21,588
Total Operating Expenses		<u>14,019</u>
Net Operating Income (Loss)		<u>7,569</u>
Total Non-Operating Revenue		54,098
Total Non-Operating Expenses		<u>48,998</u>
Income (Loss) Before Operating Transfers		<u>12,669</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>12,669</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		Yes
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	9,747,163
Total Operating Expenses		<u>12,069,600</u>
Net Operating Income (Loss)		<u>(2,322,437)</u>
Total Non-Operating Revenues		2,206,984
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		<u>(115,453)</u>
Transfers In from the County		—
Transfers Out to the County		<u>505,473</u>
Net Transfers In (Out)		<u>(505,473)</u>
Net Income (Loss)	\$	<u>(620,926)</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	\$ <u>—</u>
Current Year Capital Outlay	\$ <u>—</u>

Comments

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

1. Informational Note: General Expenditures, Total Other General, reflect a negative balance of (\$2,996,193) due to an indirect cost credit. The actual current year expenditures are \$15,152,014. Reference: Table 6, Statement of County Expenditures.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Tuolumne

Taxes			Federal	
Property Taxes			Public Assistance Administration	3,143,043
County Wide Secured and Unsecured	\$	14,206,631	Public Assistance Programs	7,671,071
Less Than County Wide Funds - Secured and Unsecured		2,139,677	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		4,974,430	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		14,652	Health Grants	200,429
Total Property Taxes		21,335,390	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		4,095,079	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		802,502	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		672,622	District Attorney Programs	1,494,216
Transient Lodging		1,375,760	Aging Programs	393,262
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	29,007
Construction Development Taxes		—	Law Enforcement	55,047
Utility Users Tax		—	Other	2,798,266
Other		—		
Total Other Taxes		6,945,963	Total Federal	15,784,341
Total Taxes		28,281,353	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		258,536	Other Governmental Agencies	858,681
Capital Outlay		—		
Total Special Benefit Assessments		258,536	Total Other Aid	858,681
Licenses, Permits and Franchises			Charges for Current Services	
Animal Licenses		50,007	Assessments and Tax Collection Fees	157,474
Business Licenses		—	Property Tax Administrative Fees	63,185
Construction Permits		1,809,583	Auditing and Accounting Fees	239,625
Road Privileges and Permits		69,828	Communication Services	120,000
Zoning Permits		176,692	Election Services	36,608
Franchises		400,348	Legal Services	615,152
Other		38,596	Planning and Engineering Services	1,138,335
Total Licenses Permits and Franchises		2,545,054	Agricultural Services	—
Fines, Forfeitures and Penalties			Civil Process Services	30,943
Vehicle Code Fines		26,286	Court Fees and Costs	410,912
Other Court Fines		731,300	Booking Fees	41,143
Forfeitures and Penalties		55,487	Estate Fees	102,639
Penalties and Cost on Delinquent Taxes		1,080,000	Human Services	41,598
Total Fines, Forfeitures and Penalties		1,893,073	Law Enforcement Services	540,175
Revenue from Use of Money and Property			Recording Fees	509,514
Interest		381,350	Road and Street Services	561,800
Rents and Concessions		241,085	Health Fees	939,049
Royalties		—	Mental Health Services	438,377
Total Revenue from the Use of Money and Property		622,435	California Children Services	700
Aid from Other Governmental Agencies			Sanitation Services	1,453,379
State			Institutional Care and Services	114,005
Highway Users Tax		2,189,634	Library Services	23,049
Motor Vehicle In-Lieu Tax		1,158,387	Park and Recreation Fees	226,175
Realignment from the Vehicle License Fee Fund		3,063,195	Other:	
Public Assistance Administration		5,448,338	Personnel Services	153,245
Public Assistance Programs		1,939,988	Building Maintenance and Grounds	775,088
Realignment for Social Services		1,261,892	Administrative Services	461,808
Health:			Other	5,651,577
Aid for Mental Health		1,388,518	Total Charges for Current Services	14,845,555
Realignment for Mental Health		1,236,366	Miscellaneous Revenue	
Medically Indigent Adults		—	Other Sales	341,629
Alcohol and Drug Abuse		374,592	Tobacco Settlement	—
Other Aid for Health		—	Welfare Repayments	58,609
Realignment for Health Services		862,036	Cancelled Warrants	5,029
Homeowners' Property Tax Relief		272,353	Other	391,632
Open Space Tax Relief		116,484	Total Miscellaneous Revenue	796,899
SB90 Mandated Costs		464,050	Other Financing Sources	
Public Safety Fund		3,448,285	Sale of Fixed Assets	20,851
Other:			Proceeds from the Sale of Bonds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		289,867	Other Long-Term Debt Proceeds	—
Office of Criminal Justice and Planning Programs		—	Total Other Financing Sources	20,851
Library		67,471	Total General County Revenues Before Transfers	96,300,274
District Attorney Programs		514,337	Transfers In	
Law Enforcement		1,202,064	Total Transfers In from Enterprises	—
Other		5,095,639	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total State		30,393,496	Total General County Revenues and Transfers In	\$ 96,300,274

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Tuolumne

General		Public Ways and Facilities	
Board of Supervisors	\$ 615,166	Total Roads	7,764,299
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	875,679	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,490,845	Total Public Ways and Facilities	7,764,299
Finance		Health	
Auditor-Controller	901,850	Total Public Health	5,000,471
Treasurer-Tax Collector	476,903	Total Medical Care	—
Assessor	1,236,111	Total Mental Health	5,934,869
Other	756,585	Total Drug and Alcohol Abuse Services	803,671
Total Finance	3,371,449	Total Health	11,739,011
Counsel		Sanitation	
County Counsel	863,052	Total Refuse Collection and Disposal	1,628,188
Other	—	Total Sanitation	1,628,188
Total Counsel	863,052	Public Assistance	
Total Personnel	719,473	Welfare	
Total Elections	1,388,133	Administration	9,476,682
Total Communications	1,052,660	Aid Programs - Cash (Grants)	7,307,207
Total Property Management	2,907,879	Total Welfare	16,783,889
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	129,588
Other	1,685,399	Total Social Services	129,588
Total Plant Acquisition	1,685,399	General Relief	
Total Promotion	483,313	Aid to Indigents	—
Total Other General	3,326,169	Indigent Burial	—
Total General	17,288,372	Total General Relief	—
Public Protection		Total Care of Court Wards	376,659
Judicial		Total Veteran Services	119,988
Trial Court Maintenance of Effort (MOE)	286,787	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	182,217	Workforce Investment Act (WIA)	—
Other Trial Court	61,037	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	22,485	Total Public Assistance	17,410,124
District Attorney-Prosecution	2,106,848	Education	
District Attorney-Family Support	2,079,380	Total School Administration	—
Public Defender	731,027	Total Library Services	1,200,791
Court Appointed Counsel	276,144	Total Agricultural Education	210,511
Other	39,507	Total Other Education	—
Total Judicial	5,785,432	Total Education	1,411,302
Total Police Protection	9,338,208	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,202,564
Adult Detention	3,387,741	Total Cultural Services	2,366
Juvenile Detention	—	Total Veteran Memorial Building	—
Probation	3,025,824	Total Small Craft Harbors	—
Total Detention and Correction	6,413,565	Total Recreation and Cultural	1,204,930
Total Fire Protection	3,495,056	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	—
Protective Inspection		Total Interest on Long-Term Debt	—
Agricultural Commissioner	516,481	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	88,110,644
Total Protective Inspection	516,481	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	11,134,643
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	111,084	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 99,245,287
Emergency Services	503,305		
Planning and Zoning	2,608,801		
Pound	688,837		
Other	203,649		
Total Other Protection	4,115,676		
Total Public Protection	29,664,418		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 93,724,660	\$ 34,679,956	\$ 59,044,704

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Tuolumne

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Closure/Postclosure Landfill Liability	—	—	—	—	—	—	\$ 7,890,210
Hospital Loan	—	—	—	—	—	—	6,850,382
Total Other Long-Term Debt Schedule				—	—	—	14,740,592
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 14,740,592

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ —
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* 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	\$ 78,784,582
Total Deductions from Revenues	53,798,254
Net Patient Revenue	24,986,328
Total Other Operating Revenues	702,902
Total Operating Revenue	25,689,230
Total Operating Expenses	34,434,637
Net Operating Income (Loss)	(8,745,407)
Total Non-Operating Revenue	2,016,385
Total Non-Operating Expenses	1,428,313
Net Non-Operating Income	588,072
Net Income Before Extraordinary Items	(8,157,335)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(8,157,335)
Transfers In from the County	10,814,037
Transfers Out to the County	—
Net Transfers In (Out)	10,814,037
Net Income (Loss)	\$ 2,656,702
Current Year Capital Outlay (Enterprise Activity)	\$ 274,387

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 247,709
Local Cash Grants	751,460
State Cash Grants	199,279
Federal Cash Grants	258,823
Other Revenues	226,805
Total Revenues	1,684,076
Total Expenses	
Purchased Transportation	930,311
Other Expenses	345,334
Total Expenses	1,275,645
Net Transit Income (Loss)	408,431
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 408,431
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 2005-06
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	\$ 399,886
Total Operating Expenses	<u>787,026</u>
Net Operating Income (Loss)	<u>(387,140)</u>
Total Non-Operating Revenue	38,388
Total Non-Operating Expenses	<u>13,974</u>
Income (Loss) Before Operating Transfers	<u>(362,726)</u>
Transfers In from the County	10,606
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>10,606</u>
Net Income (Loss)	<u>\$ (352,120)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 1,360</u>

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

Other Enterprise Statement of Revenues and Expenses: Ambulance	
Total Operating Revenue	\$ 3,389,369
Total Operating Expense	<u>2,827,662</u>
Net Operating Income (Loss)	<u>561,707</u>
Total Non-Operating Revenue	41,414
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>603,121</u>
Transfers In from the County	310,000
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>310,000</u>
Net Income (Loss)	<u>\$ 913,121</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

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

1. Informational Note: Revenues for State, Motor Vehicle In-Lieu Tax, include \$1,158,387 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Ventura

Taxes			Federal	
Property Taxes			Public Assistance Administration	27,530,129
County Wide Secured and Unsecured	\$	141,043,814	Public Assistance Programs	68,511,307
Less Than County Wide Funds - Secured and Unsecured		7,555,611	Health Administration	4,413,717
Property Tax In-Lieu of Vehicle License Fees		72,322,754	Workforce Investment Act (WIA)	7,496,227
Voter Approved Indebtedness		—	Community Development Block Grant	5,415,329
Prior Year Secured and Unsecured		504,767	Health Grants	12,186,239
Total Property Taxes		221,426,946	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		10,040,050	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,199,842	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		7,695,860	District Attorney Programs	12,868,249
Transient Lodging		234,973	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	2,263,565
Utility Users Tax		—	Other	13,359,492
Other		—	Total Federal	154,044,254
Total Other Taxes		19,170,725	Other Aid	
Total Taxes		240,597,671	Other In-Lieu Taxes	52,608
Special Benefit Assessments			Other Governmental Agencies	22,494,763
Operations		—	Total Other Aid	22,547,371
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	7,377,055
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		849,875	Auditing and Accounting Fees	383,004
Business Licenses		4,252,998	Communication Services	—
Construction Permits		2,636,258	Election Services	280,436
Road Privileges and Permits		367,509	Legal Services	1,728,656
Zoning Permits		440,740	Planning and Engineering Services	7,223,544
Franchises		3,410,893	Agricultural Services	729,697
Other		4,300,568	Civil Process Services	279,571
Total Licenses Permits and Franchises		16,258,841	Court Fees and Costs	11,218,973
Fines, Forfeitures and Penalties			Booking Fees	639,279
Vehicle Code Fines		1,563,632	Estate Fees	45,819
Other Court Fines		2,358,605	Human Services	1,618,702
Forfeitures and Penalties		7,556,509	Law Enforcement Services	50,826,440
Penalties and Cost on Delinquent Taxes		1,471,970	Recording Fees	6,145,286
Total Fines, Forfeitures and Penalties		12,950,716	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	1,304,988
Interest		7,906,884	Mental Health Services	14,741,884
Rents and Concessions		102,833	California Children Services	4,490
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		8,009,717	Institutional Care and Services	3,961,188
Aid from Other Governmental Agencies			Library Services	243,242
State			Park and Recreation Fees	—
Highway Users Tax		10,008,191	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	241,039
Realignment from the Vehicle License Fee Fund		20,840,754	Building Maintenance and Grounds	—
Public Assistance Administration		30,294,811	Administrative Services	8,854,998
Public Assistance Programs		26,562,570	Other	19,187,930
Realignment for Social Services		13,255,016	Total Charges for Current Services	137,036,221
Health:			Miscellaneous Revenue	
Aid for Mental Health		12,329,009	Other Sales	1,955,107
Realignment for Mental Health		11,996,985	Tobacco Settlement	7,436,707
Medically Indigent Adults		—	Welfare Repayments	707,248
Alcohol and Drug Abuse		4,151,439	Cancelled Warrants	—
Other Aid for Health		4,604,303	Other	10,969,935
Realignment for Health Services		5,109,602	Total Miscellaneous Revenue	21,068,997
Homeowners' Property Tax Relief		1,788,870	Other Financing Sources	
Open Space Tax Relief		324,870	Sale of Fixed Assets	2,470,700
SB90 Mandated Costs		2,845,828	Proceeds from the Sale of Bonds	—
Public Safety Fund		61,497,066	Other Long-Term Debt Proceeds	594,804
Other:			Total Other Financing Sources	3,065,504
Supplemental Law Enforcement Services Fund (SLESF/COPS)		3,117,749	Total General County Revenues Before Transfers	858,110,658
Office of Criminal Justice and Planning Programs		2,761,480	Transfers In	
Library		1,073,523	Total Transfers In from Enterprises	6,732,456
District Attorney Programs		6,627,031	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		—	Total General County Revenues and Transfers In	\$ 864,843,114
Other		23,342,269		
Total State		242,531,366		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Ventura

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,317,992	Total Roads	25,855,658
Clerk of the Board	768,415	Total Transportation Terminals	—
Administrative Officer	7,411,152	Total Transportation Systems	—
Other	1,904,539	Total Parking Facilities	—
Total Legislative and Administrative	12,402,098	Total Public Ways and Facilities	25,855,658
Finance		Health	
Auditor-Controller	10,535,389	Total Public Health	52,344,261
Treasurer-Tax Collector	4,405,895	Total Medical Care	6,732,456
Assessor	11,992,897	Total Mental Health	46,407,847
Other	—	Total Drug and Alcohol Abuse Services	14,197,814
Total Finance	26,934,181	Total Health	119,682,378
Counsel		Sanitation	
County Counsel	4,690,000	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,690,000	Public Assistance	
Total Personnel	3,813,921	Welfare	
Total Elections	10,179,916	Administration	50,357,021
Total Communications	—	Aid Programs - Cash (Grants)	53,666,544
Total Property Management	9,016,360	Total Welfare	104,023,565
Plant Acquisition		Social Services	
Jails	405,336	Administration and Programs	33,897,715
Courts	410,582	Other	38,039
Other	792,997	Total Social Services	33,935,754
Total Plant Acquisition	1,608,915	General Relief	
Total Promotion	—	Aid to Indigents	359,663
Total Other General	5,300,377	Indigent Burial	—
Total General	73,945,768	Total General Relief	359,663
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	12,214,418	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,000,000	Workforce Investment Act (WIA)	7,517,585
Other Trial Court	8,054,825	Other	35,842,749
County Clerk	860,432	Total Other Public Assistance	43,360,334
Grand Jury (Including Audit)	261,819	Total Public Assistance	181,679,316
District Attorney-Prosecution	32,057,291	Education	
District Attorney-Family Support	19,014,070	Total School Administration	—
Public Defender	11,558,048	Total Library Services	9,199,287
Court Appointed Counsel	2,251,588	Total Agricultural Education	413,638
Other	—	Total Other Education	—
Total Judicial	88,272,491	Total Education	9,612,925
Total Police Protection	115,381,828	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	85,841,354	Total Cultural Services	—
Juvenile Detention	28,317,258	Total Veteran Memorial Building	—
Probation	15,294,192	Total Small Craft Harbors	—
Total Detention and Correction	129,452,804	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	28,525,634
Protective Inspection		Total Interest on Long-Term Debt	6,096,345
Agricultural Commissioner	3,255,436	Total Interest on Short-Term Notes and Warrants	6,026,457
Building Inspector	3,194,555	Total Debt Service	40,648,436
Other	596,408	Total General County Expenditures Before Transfers	811,002,513
Total Protective Inspection	7,046,399	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	37,271,157
Local Agency Formation Commission (LAFCO)	120,625	Operating Transfers Between Funds Other Than Governmental and Enterprise	293,402
Recorder	4,265,803	Total General County Expenditures and Transfers Out	\$ 848,567,072
Coroner	1,577,600		
Emergency Services	—		
Planning and Zoning	4,637,927		
Pound	4,136,904		
Other	4,685,651		
Total Other Protection	19,424,510		
Total Public Protection	359,578,032		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 898,342,607	\$ 251,935,402	\$ 646,407,205

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Ventura

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1996	2007	\$ 154,510,000	\$ 154,510,000	\$ 119,325,000	\$ 35,185,000
Total Pension Obligation Bonds				154,510,000	154,510,000	119,325,000	35,185,000
Federal Construction Loans							
Harbor Comm Fish Facility	1982	—	—	450,000	—	124,000	166,000
Airports Fuel Facility	1998	—	—	500,000	—	151,998	331,094
Total Federal Construction Loans				950,000	—	275,998	497,094
State Construction Loans							
Harbor Revetment	1978	—	—	5,893,000	—	1,928,637	1,199,407
Marina Revetment	2002	—	—	5,000,000	—	184,466	—
Total State Construction Loans				10,893,000	—	2,113,103	1,199,407
Other Long-Term Debt Schedule							
Airports-LUFT	—	—	—	—	—	—	831,600
Compensated Absences	—	—	—	—	—	—	20,011,882
Enterprise Compensated Absences	—	—	—	—	—	—	4,884,742
Total Other Long-Term Debt Schedule				—	—	—	25,728,224
County Total Bonds and Other Long-Term Debt				\$ 166,353,000	\$ 154,510,000	\$ 121,714,101	\$ 62,609,725

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 131,607,833

* 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	\$ 394,277,177
Total Deductions from Revenues	264,073,485
Net Patient Revenue	130,203,692
Total Other Operating Revenues	3,161,218
Total Operating Revenue	133,364,910
Total Operating Expenses	175,241,544
Net Operating Income (Loss)	(41,876,634)
Total Non-Operating Revenue	5,741,819
Total Non-Operating Expenses	1,894,563
Net Non-Operating Income	3,847,256
Net Income Before Extraordinary Items	(38,029,378)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(38,029,378)
Transfers In from the County	36,055,692
Transfers Out to the County	6,732,456
Net Transfers In (Out)	29,323,236
Net Income (Loss)	\$ (8,706,142)
Current Year Capital Outlay (Enterprise Activity)	\$ 10,871,572

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 35,172
Local Cash Grants	286,249
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	5,620
Total Revenues	327,041
Purchased Transportation	286,650
Other Expenses	40,391
Total Expenses	327,041
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 2005-06
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	\$ 5,437,295
Total Operating Expenses	<u>6,411,112</u>
Net Operating Income (Loss)	<u>(973,817)</u>
Total Non-Operating Revenue	3,681,691
Total Non-Operating Expenses	<u>255,586</u>
Income (Loss) Before Operating Transfers	<u>2,452,288</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 2,452,288</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 4,152,907</u>

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

Other Enterprise Statement of Revenues and Expenses: Harbor	
Total Operating Revenue	\$ 10,855,063
Total Operating Expense	<u>10,366,296</u>
Net Operating Income (Loss)	<u>488,767</u>
Total Non-Operating Revenue	571,595
Total Non-Operating Expenses	<u>970,739</u>
Income (Loss) Before Operating Transfers	<u>89,623</u>
Transfers In from the County	587,489
Transfers Out to the County	—
Net Transfers In (Out)	<u>587,489</u>
Net Income (Loss)	<u>\$ 677,112</u>
Current Year Capital Outlay	<u>\$ 172,604</u>

Other Enterprise Statement of Revenues and Expenses: Health Care	
Total Operating Revenue	\$ 21,369,072
Total Operating Expense	<u>21,168,072</u>
Net Operating Income (Loss)	<u>201,000</u>
Total Non-Operating Revenue	127,118
Total Non-Operating Expenses	<u>15,603</u>
Income (Loss) Before Operating Transfers	<u>312,515</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 312,515</u>
Current Year Capital Outlay	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2005-06

Other Enterprise Statement of Revenues and Expenses:	Parks
Total Operating Revenue	\$ 3,309,482
Total Operating Expense	<u>5,297,281</u>
Net Operating Income (Loss)	<u>(1,987,799)</u>
Total Non-Operating Revenue	2,383,452
Total Non-Operating Expenses	<u>77,165</u>
Income (Loss) Before Operating Transfers	<u>318,488</u>
Transfers In from the County	627,976
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>627,976</u>
Net Income (Loss)	<u>\$ 946,464</u>
Current Year Capital Outlay	<u>\$ 4,054,869</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Yolo

Taxes			Federal	
Property Taxes			Public Assistance Administration	17,333,154
County Wide Secured and Unsecured	\$	14,596,764	Public Assistance Programs	12,606,446
Less Than County Wide Funds - Secured and Unsecured		2,481,599	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		17,140,283	Workforce Investment Act (WIA)	1,388,199
Voter Approved Indebtedness		—	Community Development Block Grant	346,250
Prior Year Secured and Unsecured		9,618	Health Grants	2,445,245
Total Property Taxes		34,228,264	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,757,487	Office of Criminal Justice and Planning Programs	471,657
Transportation Tax (Non-Transit)		789,909	DEA Programs/Drug and Alcohol Programs	1,231,145
Property Transfer		1,829,495	District Attorney Programs	3,890,937
Transient Lodging		83,740	Aging Programs	31,868
Timber Yield		—	Senior Citizens Programs	—
Aircraft		88,029	Road Projects	1,014,209
Construction Development Taxes		—	Law Enforcement	288,366
Utility Users Tax		—	Other	1,364,526
Other		—	Total Federal	42,412,002
Total Other Taxes		5,548,660	Other Aid	
Total Taxes		39,776,924	Other In-Lieu Taxes	49,795
Special Benefit Assessments			Other Governmental Agencies	6,959,159
Operations		547,200	Total Other Aid	7,008,954
Capital Outlay		133,410	Charges for Current Services	
Total Special Benefit Assessments		680,610	Assessments and Tax Collection Fees	1,228,259
Licenses, Permits and Franchises			Property Tax Administrative Fees	736,098
Animal Licenses		190,904	Auditing and Accounting Fees	120,092
Business Licenses		93,336	Communication Services	—
Construction Permits		4,005,635	Election Services	458,059
Road Privileges and Permits		78,495	Legal Services	492,581
Zoning Permits		247,050	Planning and Engineering Services	416,272
Franchises		423,298	Agricultural Services	209,073
Other		1,588,655	Civil Process Services	132,083
Total Licenses Permits and Franchises		6,627,373	Court Fees and Costs	1,981,458
Fines, Forfeitures and Penalties			Booking Fees	400,188
Vehicle Code Fines		326,201	Estate Fees	38,795
Other Court Fines		1,731,732	Human Services	123,115
Forfeitures and Penalties		1,115,888	Law Enforcement Services	55,320
Penalties and Cost on Delinquent Taxes		575,368	Recording Fees	1,731,726
Total Fines, Forfeitures and Penalties		3,749,189	Road and Street Services	31,806
Revenue from Use of Money and Property			Health Fees	1,379,573
Interest		2,716,443	Mental Health Services	4,363,261
Rents and Concessions		396,528	California Children Services	1,124
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		3,112,971	Institutional Care and Services	124,242
Aid from Other Governmental Agencies			Library Services	125,928
State			Park and Recreation Fees	98,134
Highway Users Tax		3,349,241	Other:	
Motor Vehicle In-Lieu Tax		416,400	Personnel Services	2,885
Realignment from the Vehicle License Fee Fund		6,357,641	Building Maintenance and Grounds	6,184
Public Assistance Administration		11,979,312	Administrative Services	421,097
Public Assistance Programs		11,675,637	Other	1,074,753
Realignment for Social Services		8,245,530	Total Charges for Current Services	15,752,106
Health:			Miscellaneous Revenue	
Aid for Mental Health		3,008,982	Other Sales	594,869
Realignment for Mental Health		4,334,907	Tobacco Settlement	9,139,612
Medically Indigent Adults		—	Welfare Repayments	838,139
Alcohol and Drug Abuse		1,305,214	Cancelled Warrants	50,721
Other Aid for Health		1,339,592	Other	5,226,095
Realignment for Health Services		1,418,117	Total Miscellaneous Revenue	15,849,436
Homeowners' Property Tax Relief		208,617	Other Financing Sources	
Open Space Tax Relief		1,319,389	Sale of Fixed Assets	22,679
SB90 Mandated Costs		949,573	Proceeds from the Sale of Bonds	—
Public Safety Fund		14,974,270	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	22,679
Supplemental Law Enforcement Services Fund (SLESF/COPS)		336,781	Total General County Revenues Before Transfers	217,374,311
Office of Criminal Justice and Planning Programs		217,768	Transfers In	
Library		83,019	Total Transfers In from Enterprises	—
District Attorney Programs		2,001,555	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		784,522	Total General County Revenues and Transfers In	\$ 217,374,311
Other		8,076,000		
Total State		82,382,067		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Yolo

General		Public Ways and Facilities	
Board of Supervisors	\$ 966,794	Total Roads	6,679,909
Clerk of the Board	285,925	Total Transportation Terminals	—
Administrative Officer	1,363,107	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,615,826	Total Public Ways and Facilities	6,679,909
Finance		Health	
Auditor-Controller	1,469,413	Total Public Health	10,578,206
Treasurer-Tax Collector	753,566	Total Medical Care	7,577,678
Assessor	2,045,855	Total Mental Health	17,317,935
Other	705,894	Total Drug and Alcohol Abuse Services	3,127,722
Total Finance	4,974,728	Total Health	38,601,541
Counsel		Sanitation	
County Counsel	753,182	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	753,182	Public Assistance	
Total Personnel	2,572,922	Welfare	
Total Elections	2,058,060	Administration	22,760,585
Total Communications	956,980	Aid Programs - Cash (Grants)	28,797,259
Total Property Management	4,499,052	Total Welfare	51,557,844
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	11,630,976
Courts	—	Other	—
Other	11,680,869	Total Social Services	11,630,976
Total Plant Acquisition	11,680,869	General Relief	
Total Promotion	—	Aid to Indigents	394,691
Total Other General	4,291,111	Indigent Burial	—
Total General	34,402,730	Total General Relief	394,691
Public Protection		Total Care of Court Wards	2,490,509
Judicial		Total Veteran Services	220,764
Trial Court Maintenance of Effort (MOE)	599,333	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	394,423	Workforce Investment Act (WIA)	1,447,512
Other Trial Court	1,843,868	Other	1,684,717
County Clerk	—	Total Other Public Assistance	3,132,229
Grand Jury (Including Audit)	101,994	Total Public Assistance	69,427,013
District Attorney-Prosecution	9,143,738	Education	
District Attorney-Family Support	6,033,702	Total School Administration	—
Public Defender	3,752,026	Total Library Services	3,762,896
Court Appointed Counsel	2,221,531	Total Agricultural Education	261,203
Other	500,311	Total Other Education	—
Total Judicial	24,590,926	Total Education	4,024,099
Total Police Protection	8,333,117	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	646,551
Adult Detention	12,125,284	Total Cultural Services	10,000
Juvenile Detention	3,161,385	Total Veteran Memorial Building	—
Probation	4,525,042	Total Small Craft Harbors	—
Total Detention and Correction	19,811,711	Total Recreation and Cultural	656,551
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	426,539
Protective Inspection		Total Interest on Long-Term Debt	634,466
Agricultural Commissioner	1,360,758	Total Interest on Short-Term Notes and Warrants	13,791
Building Inspector	312,043	Total Debt Service	1,074,796
Other	112,273	Total General County Expenditures Before Transfers	216,340,223
Total Protective Inspection	1,785,074	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	190,826	Operating Transfers Between Funds Other Than Governmental and Enterprise	256,858
Recorder	1,330,646	Total General County Expenditures and Transfers Out	\$ 216,597,081
Coroner	605,354		
Emergency Services	29,189		
Planning and Zoning	2,269,279		
Pound	1,588,458		
Other	939,004		
Total Other Protection	6,952,756		
Total Public Protection	61,473,584		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 1,213,452,397	\$ 48,581,578	\$ 1,164,870,819

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Yolo

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Special Assessment Bonds							
Mello-Roos Davis Branch Library	2003	2003	2022	\$ 2,330,000	\$ 2,330,000	\$ 115,000	\$ 2,215,000
Total Special Assessment Bonds				2,330,000	2,330,000	115,000	2,215,000
State Construction Loans							
Water Well	2004	—	—	249,333	—	—	249,333
Total State Construction Loans				249,333	—	—	249,333
Other Long-Term Debt Schedule							
Davis Administration Building	—	—	—	—	—	—	445,000
Airport Master Plan	—	—	—	—	—	—	175,203
Capital Leases	—	—	—	—	—	—	90,877
Compensated Absences	—	—	—	—	—	—	5,578,044
Pre/Post Closure Liability	—	—	—	—	—	—	20,582,486
Total Other Long-Term Debt Schedule				—	—	—	26,871,610
County Total Bonds and Other Long-Term Debt				\$ 2,579,333	\$ 2,330,000	\$ 115,000	\$ 29,335,943

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 15,830,664
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* 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 2005-06
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	\$ 138,038
Total Operating Expenses	<u>137,814</u>
Net Operating Income (Loss)	<u>224</u>
Total Non-Operating Revenue	42,984
Total Non-Operating Expenses	<u>11,742</u>
Income (Loss) Before Operating Transfers	<u>31,466</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 31,466</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 8,099,759
Total Operating Expenses	<u>8,357,574</u>
Net Operating Income (Loss)	<u>(257,815)</u>
Total Non-Operating Revenues	1,202,300
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	<u>944,485</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 944,485</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

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

1. Informational Note: Miscellaneous Revenues have increased significantly due to \$9,139,612 in Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future tobacco settlement revenues. Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
County of Yuba

Taxes			Federal	
Property Taxes			Public Assistance Administration	8,588,929
County Wide Secured and Unsecured	\$	7,773,907	Public Assistance Programs	10,323,046
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		7,247,305	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		—	Health Grants	232,246
Total Property Taxes		15,021,212	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,415,012	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		969,609	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		1,167,689	District Attorney Programs	3,866,943
Transient Lodging		260,612	Aging Programs	—
Timber Yield		52,561	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	751,108
Other		43,095	Total Federal	23,762,272
Total Other Taxes		5,908,578	Other Aid	
Total Taxes		20,929,790	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	2,399,137
Operations		—	Total Other Aid	2,399,137
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	341,215
Licenses, Permits and Franchises			Property Tax Administrative Fees	190,803
Animal Licenses		126,514	Auditing and Accounting Fees	51,312
Business Licenses		4,461	Communication Services	—
Construction Permits		2,502,839	Election Services	173,439
Road Privileges and Permits		145,057	Legal Services	266,517
Zoning Permits		190,044	Planning and Engineering Services	1,511,355
Franchises		971,777	Agricultural Services	32,793
Other		52,937	Civil Process Services	—
Total Licenses Permits and Franchises		3,993,629	Court Fees and Costs	336,143
Fines, Forfeitures and Penalties			Booking Fees	32,103
Vehicle Code Fines		487,491	Estate Fees	—
Other Court Fines		358,387	Human Services	42,577
Forfeitures and Penalties		—	Law Enforcement Services	665,596
Penalties and Cost on Delinquent Taxes		67,798	Recording Fees	449,327
Total Fines, Forfeitures and Penalties		913,676	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	2,136,302
Interest		1,549,338	Mental Health Services	—
Rents and Concessions		300,058	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,849,396	Institutional Care and Services	3,705,343
Aid from Other Governmental Agencies			Library Services	62,599
State			Park and Recreation Fees	—
Highway Users Tax		1,693,016	Other:	
Motor Vehicle In-Lieu Tax		1,620,013	Personnel Services	335,475
Realignment from the Vehicle License Fee Fund		4,054,868	Building Maintenance and Grounds	—
Public Assistance Administration		8,127,195	Administrative Services	—
Public Assistance Programs		9,707,915	Other	231,719
Realignment for Social Services		5,339,060	Total Charges for Current Services	10,564,618
Health:			Miscellaneous Revenue	
Aid for Mental Health		—	Other Sales	28,509
Realignment for Mental Health		—	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		164,429	Cancelled Warrants	4,195
Other Aid for Health		957,034	Other	10,647,826
Realignment for Health Services		1,339,673	Total Miscellaneous Revenue	10,680,530
Homeowners' Property Tax Relief		150,392	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	6,763
SB90 Mandated Costs		195,531	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,338,466	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	6,763
Supplemental Law Enforcement Services Fund (SLESF/COPS)		118,673	Total General County Revenues Before Transfers	119,186,617
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		96,077	Total Transfers In from Enterprises	25,433
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	3,139,517
Law Enforcement		—	Total General County Revenues and Transfers In	\$ 122,351,567
Other		8,184,464		
Total State		44,086,806		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
County of Yuba

General		Public Ways and Facilities	
Board of Supervisors	\$ 245,840	Total Roads	11,290,538
Clerk of the Board	134,672	Total Transportation Terminals	—
Administrative Officer	486,781	Total Transportation Systems	—
Other	5,125,654	Total Parking Facilities	—
Total Legislative and Administrative	5,992,947	Total Public Ways and Facilities	11,290,538
Finance		Health	
Auditor-Controller	542,120	Total Public Health	5,566,195
Treasurer-Tax Collector	379,322	Total Medical Care	—
Assessor	1,126,373	Total Mental Health	—
Other	249,673	Total Drug and Alcohol Abuse Services	—
Total Finance	2,297,488	Total Health	5,566,195
Counsel		Sanitation	
County Counsel	526,193	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	526,193	Public Assistance	
Total Personnel	605,648	Welfare	
Total Elections	1,186,136	Administration	17,665,553
Total Communications	—	Aid Programs - Cash (Grants)	19,833,181
Total Property Management	1,293,821	Total Welfare	37,498,734
Plant Acquisition		Social Services	
Jails	213,951	Administration and Programs	5,119,308
Courts	—	Other	1,973,222
Other	1,259,870	Total Social Services	7,092,530
Total Plant Acquisition	1,473,821	General Relief	
Total Promotion	296,071	Aid to Indigents	13,166
Total Other General	—	Indigent Burial	—
Total General	13,672,125	Total General Relief	13,166
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	185,775
Trial Court Maintenance of Effort (MOE)	281,381	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	214,368	Workforce Investment Act (WIA)	—
Other Trial Court	94,163	Other	927,623
County Clerk	—	Total Other Public Assistance	927,623
Grand Jury (Including Audit)	39,696	Total Public Assistance	45,717,828
District Attorney-Prosecution	1,683,994	Education	
District Attorney-Family Support	4,272,004	Total School Administration	—
Public Defender	831,721	Total Library Services	501,204
Court Appointed Counsel	369,461	Total Agricultural Education	53,083
Other	14,634	Total Other Education	—
Total Judicial	7,801,422	Total Education	554,287
Total Police Protection	8,972,610	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	7,082,351	Total Cultural Services	—
Juvenile Detention	3,156,662	Total Veteran Memorial Building	—
Probation	4,351,743	Total Small Craft Harbors	—
Total Detention and Correction	14,590,756	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	311,700	Total Retirement of Long-Term Debt	235,000
Protective Inspection		Total Interest on Long-Term Debt	58,649
Agricultural Commissioner	895,997	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	3,025,386	Total Debt Service	293,649
Other	—	Total General County Expenditures Before Transfers	115,297,467
Total Protective Inspection	3,921,383	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,800
Local Agency Formation Commission (LAFCO)	58,372	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	—	Total General County Expenditures and Transfers Out	\$ 115,299,267
Coroner	—		
Emergency Services	642,255	Appropriations Limits	
Planning and Zoning	1,242,832	Appropriations Limit	
Pound	495,055	Total Annual Appropriations Subject to the Limit	
Other	166,460	Total Annual Appropriations Under/(Over) Appropriations Limit	
Total Other Protection	2,604,974	\$ 40,398,531	\$ 26,643,545
Total Public Protection	38,202,845	\$ 13,754,986	

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Yuba

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
DOT Aero Loan	1995	—	—	\$ 465,922	\$ —	\$ 194,783	\$ 195,687
Total State Construction Loans				465,922	—	194,783	195,687
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	3,716,141
Compensated Absences - Airport	—	—	—	—	—	—	63,425
Total Other Long-Term Debt Schedule				—	—	—	3,779,566
County Total Bonds and Other Long-Term Debt				\$ 465,922	\$ —	\$ 194,783	\$ 3,975,253

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 1,593,886
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* 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 2005-06
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	\$ 278,655
Total Operating Expenses	443,107
Net Operating Income (Loss)	(164,452)
Total Non-Operating Revenue	654,211
Total Non-Operating Expenses	73,098
Income (Loss) Before Operating Transfers	416,661
Transfers In from the County	1,800
Transfers Out to the County	25,433
Net Transfers In (Out)	(23,633)
Net Income (Loss)	\$ 393,028
Current Year Capital Outlay (Enterprise Activity)	\$ 552,770

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 \$1,289,172 for the repayment of the vehicle license fee backfill that was eliminated during the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Revenues
Statewide Totals

Taxes			Federal	
Property Taxes			Public Assistance Administration	3,422,564,676
County Wide Secured and Unsecured	\$	5,739,561,312	Public Assistance Programs	2,960,448,038
Less Than County Wide Funds - Secured and Unsecured		412,357,887	Health Administration	538,624,773
Property Tax In-Lieu of Vehicle License Fees		3,059,154,796	Workforce Investment Act (WIA)	192,665,371
Voter Approved Indebtedness		102,235,345	Community Development Block Grant	122,620,231
Prior Year Secured and Unsecured		112,759,850	Health Grants	574,782,731
Total Property Taxes		9,426,069,190	Other:	
Other Taxes			Citizens Option for Public Safety (COPS)	4,692,603
Sales and Use Taxes		586,500,414	Office of Criminal Justice and Planning Programs	6,777,927
Transportation Tax (Non-Transit)		148,655,201	DEA Programs/Drug and Alcohol Programs	54,763,937
Property Transfer		384,756,827	District Attorney Programs	118,201,933
Transient Lodging		113,591,303	Aging Programs	50,498,104
Timber Yield		4,962,311	Senior Citizens Programs	35,726,297
Aircraft		25,706,770	Road Projects	70,517,267
Construction Development Taxes		50,440,419	Law Enforcement	119,327,941
Utility Users Tax		84,539,944	Other	394,003,805
Other		392,335,584	Total Federal	8,666,217,634
Total Other Taxes		1,791,488,773	Other Aid	
Total Taxes		11,217,557,963	Other In-Lieu Taxes	3,887,871
Special Benefit Assessments			Other Governmental Agencies	751,251,398
Operations		20,533,187	Total Other Aid	755,139,269
Capital Outlay		180,524	Charges for Current Services	
Total Special Benefit Assessments		20,713,711	Assessments and Tax Collection Fees	252,509,007
Licenses, Permits and Franchises			Property Tax Administrative Fees	110,985,531
Animal Licenses		23,756,655	Auditing and Accounting Fees	67,780,481
Business Licenses		66,471,831	Communication Services	37,672,030
Construction Permits		250,155,845	Election Services	38,950,116
Road Privileges and Permits		10,644,243	Legal Services	69,953,961
Zoning Permits		25,353,639	Planning and Engineering Services	197,981,914
Franchises		120,052,845	Agricultural Services	20,447,796
Other		78,155,441	Civil Process Services	19,578,872
Total Licenses Permits and Franchises		574,590,499	Court Fees and Costs	276,876,758
Fines, Forfeitures and Penalties			Booking Fees	39,912,588
Vehicle Code Fines		104,981,382	Estate Fees	16,992,686
Other Court Fines		390,129,429	Human Services	29,136,961
Forfeitures and Penalties		113,687,931	Law Enforcement Services	1,237,646,811
Penalties and Cost on Delinquent Taxes		332,342,712	Recording Fees	304,770,397
Total Fines, Forfeitures and Penalties		941,141,454	Road and Street Services	119,098,686
Revenue from Use of Money and Property			Health Fees	332,826,574
Interest		737,833,020	Mental Health Services	299,521,662
Rents and Concessions		171,525,497	California Children Services	35,451,154
Royalties		803,071	Sanitation Services	48,218,276
Total Revenue from the Use of Money and Property		910,161,588	Institutional Care and Services	528,124,229
Aid from Other Governmental Agencies			Library Services	20,449,018
State			Park and Recreation Fees	63,168,587
Highway Users Tax		537,571,085	Other:	
Motor Vehicle In-Lieu Tax		217,087,338	Personnel Services	49,876,917
Realignment From the Vehicle License Fee Fund		1,450,842,115	Building Maintenance and Grounds	38,487,152
Public Assistance Administration		2,353,781,365	Administrative Services	48,659,103
Public Assistance Programs		2,775,697,553	Other	969,894,333
Realignment for Social Services		1,421,756,208	Total Charges for Current Services	5,274,971,600
Health:			Miscellaneous Revenue	
Aid for Mental Health		861,642,081	Other Sales	34,781,584
Realignment for Mental Health		805,528,198	Tobacco Tax Settlement	375,716,713
Medically Indigent Adults		13,413,839	Welfare Repayments	31,503,798
Alcohol and Drug Abuse		156,012,320	Cancelled Warrants	11,001,632
Other Aid for Health		489,542,835	Other	649,869,272
Realignment for Health Services		347,678,373	Total Miscellaneous Revenue	1,102,872,999
Homeowners' Property Tax Relief		72,136,809	Other Financing Sources	
Open Space Tax Relief		33,380,682	Sale of Fixed Assets	91,749,060
SB90 Mandated Costs		190,199,916	Proceeds from the Sale of Bonds	358,480,665
Public Safety Fund		2,585,800,247	Other Long-Term Debt Proceeds	144,660,994
Other:			Total Other Financing Sources	594,890,719
Citizens Option for Public Safety (COPS)		103,174,869	Total General County Revenues Before Transfers	45,950,043,770
Office of Criminal Justice and Planning Programs		35,846,104	Transfers In	
Library		17,750,131	Total Transfers In from Enterprises	144,894,159
District Attorney Programs		147,930,513	Operating Transfers Between Funds Other Than Governmental and Enterprise	103,739,070
Law Enforcement		115,289,402		
Other		1,159,724,351	Total General County Revenues and Transfers In	\$ 46,198,676,999
Total State		15,891,786,334		

Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of County Expenditures and Appropriation Limits
Statewide Totals

General			Public Ways and Facilities	
Board of Supervisors	\$	106,436,745	Total Roads	1,542,246,969
Clerk of the Board		48,090,753	Total Transportation Terminals	831,654
Administrative Officer		168,952,328	Total Transportation Systems	27,219,069
Other		74,912,872	Total Parking Facilities	13,220,169
Total Legislative and Administrative		398,392,698	Total Public Ways and Facilities	1,583,517,861
Finance			Health	
Auditor-Controller		269,219,829	Total Public Health	2,673,515,865
Treasurer-Tax Collector		186,202,388	Total Medical Care	947,851,580
Assessor		457,258,694	Total Mental Health	3,134,691,172
Other		333,468,599	Total Drug and Alcohol Abuse Services	602,695,384
Total Finance		1,246,149,510	Total Health	7,358,754,001
Counsel			Sanitation	
County Counsel		146,311,389	Total Refuse Collection and Disposal	20,253,050
Other		1,032,130	Total Sanitation	20,253,050
Total Counsel		147,343,519	Public Assistance	
Total Personnel		156,898,325	Welfare	
Total Elections		285,037,109	Administration	3,968,676,086
Total Communications		154,827,301	Aid Programs - Cash (Grants)	5,225,801,711
Total Property Management		463,598,573	Total Welfare	9,194,477,797
Plant Acquisition			Social Services	
Jails		154,959,517	Administration and Programs	3,000,503,507
Courts		73,382,831	Other	138,877,405
Other		665,961,978	Total Social Services	3,139,380,912
Total Plant Acquisition		894,304,326	General Relief	
Total Promotion		63,985,493	Aid to Indigents	259,140,505
Total Other General		594,147,782	Indigent Burial	405,946
Total General		4,404,684,636	Total General Relief	259,546,451
Public Protection			Total Care of Court Wards	48,664,979
Judicial			Total Veteran Services	13,815,948
Trial Court Maintenance of Effort (MOE)		626,140,034	Other Public Assistance	
Fifty Percent Excess Revenue Calculation		66,973,819	Workforce Investment Act (WIA)	270,011,569
Other Trial Court		529,776,303	Other	408,520,189
County Clerk		30,098,666	Total Other Public Assistance	678,531,758
Grand Jury (Including Audit)		6,988,945	Total Public Assistance	13,334,417,845
District Attorney-Prosecution		1,091,194,132	Education	
District Attorney-Family Support		736,013,003	Total School Administration	2,841,709
Public Defender		604,541,485	Total Library Services	402,061,920
Court Appointed Counsel		56,482,359	Total Agricultural Education	12,519,249
Other		57,735,313	Total Other Education	2,645,677
Total Judicial		3,805,944,059	Total Education	420,068,555
Total Police Protection		3,666,997,327	Recreation and Cultural Services	
Detention and Correction			Total Recreation Facilities	311,893,571
Adult Detention		2,292,977,222	Total Cultural Services	68,502,074
Juvenile Detention		869,498,537	Total Veteran Memorial Building	6,294,248
Probation		939,335,389	Total Small Craft Harbors	14,115,983
Total Detention and Correction		4,101,811,148	Total Recreation and Cultural	400,805,876
Total Fire Protection		380,120,681	Debt Service	
Total Flood Control - Soil and Water Conservation		13,914,803	Total Retirement of Long-Term Debt	997,358,939
Protective Inspection			Total Interest on Long-Term Debt	520,350,422
Agricultural Commissioner		141,956,758	Total Interest on Short-Term Notes and Warrants	71,069,072
Building Inspector		153,856,390	Total Debt Service	1,588,778,433
Other		11,038,979	Total General County Expenditures Before Transfers	42,331,461,979
Total Protective Inspection		306,852,127	Transfers Out	
Other Protection			Total Transfers Out to Enterprises	1,306,822,550
Local Agency Formation Commission (LAFCO)		6,073,682	Operating Transfers Between Funds Other Than Governmental and Enterprise	151,006,141
Recorder		130,737,552	Total General County Expenditures and Transfers Out	\$ 43,789,290,670
Coroner		87,241,990		
Emergency Services		68,953,055		
Planning and Zoning		332,191,206		
Pound		103,341,910		
Other		216,002,182		
Total Other Protection		944,541,577		
Total Public Protection		13,220,181,722		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 47,431,486,548	\$ 12,892,485,314	\$ 34,539,001,234

Table 6. Counties Annual Report — Fiscal Year 2005-06
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	\$ 12,006,639,691	\$ 11,953,674,561	\$ 3,656,506,445	\$ 8,297,168,116
Total Revenue Bonds	937,525,000	937,525,000	428,575,000	508,950,000
Total Special Assessment Bonds	847,386,634	642,401,503	247,709,035	394,692,468
Total General Obligation Bonds	116,478,700	102,384,400	93,989,400	8,395,000
Total Improvement Districts Bonds	19,204,371	18,488,200	17,469,352	1,018,848
Total Federal Construction Loans	3,680,850	—	1,064,848	2,439,094
Total State Construction Loans	46,828,991	—	8,673,516	27,521,544
Total Other Long-Term Debt Schedule	—	—	—	3,107,127,241
County Total Bonds and Other Long-Term Debt	\$ 13,977,744,237	\$ 13,654,473,664	\$ 4,453,987,596	\$ 12,347,312,311
	Total Future Principal and Interest Balance Due			
Total Lease Obligations	\$ 10,592,989,884			

* 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	\$ 10,696,161,195
Total Deductions from Revenues	7,134,263,304
Net Patient Revenue	3,561,897,891
Total Other Operating Revenues	423,526,499
Total Operating Revenue	3,985,424,390
Total Operating Expenses	5,179,328,436
Net Operating Income (Loss)	(1,193,904,046)
Total Non-Operating Revenue	528,356,265
Total Non-Operating Expenses	262,773,961
Net Non-Operating Income	265,582,304
Net Income Before Extraordinary Items	(928,321,742)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(928,321,742)
Transfers In from the County	1,299,045,179
Transfers Out to the County	127,540,519
Net Transfers In (Out)	1,171,504,660
Net Income (Loss)	\$ 243,182,918
Current Year Capital Outlay	\$ 96,267,637

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 8,895,461
Local Cash Grants	55,614,011
State Cash Grants	3,216,799
Federal Cash Grants	12,832,654
Other Revenues	4,354,198
Total Revenues	84,913,123
Purchased Transportation	46,164,014
Other Expenses	34,875,624
Total Expenses	81,039,638
Net Transit Income (Loss)	\$ 3,873,485
Gain or Loss on Disposal of Fixed Assets	263,067
Total Operator Net Income (Loss)	\$ 4,136,552
Capital Additions to Equity	
Total Local Capital Grants	545,566
Total State Capital Grants	1,311,232
Total Federal Capital Grants	2,449,609
Non-Governmental Donations	—
Total Capital Additions to Equity	\$ 4,306,407

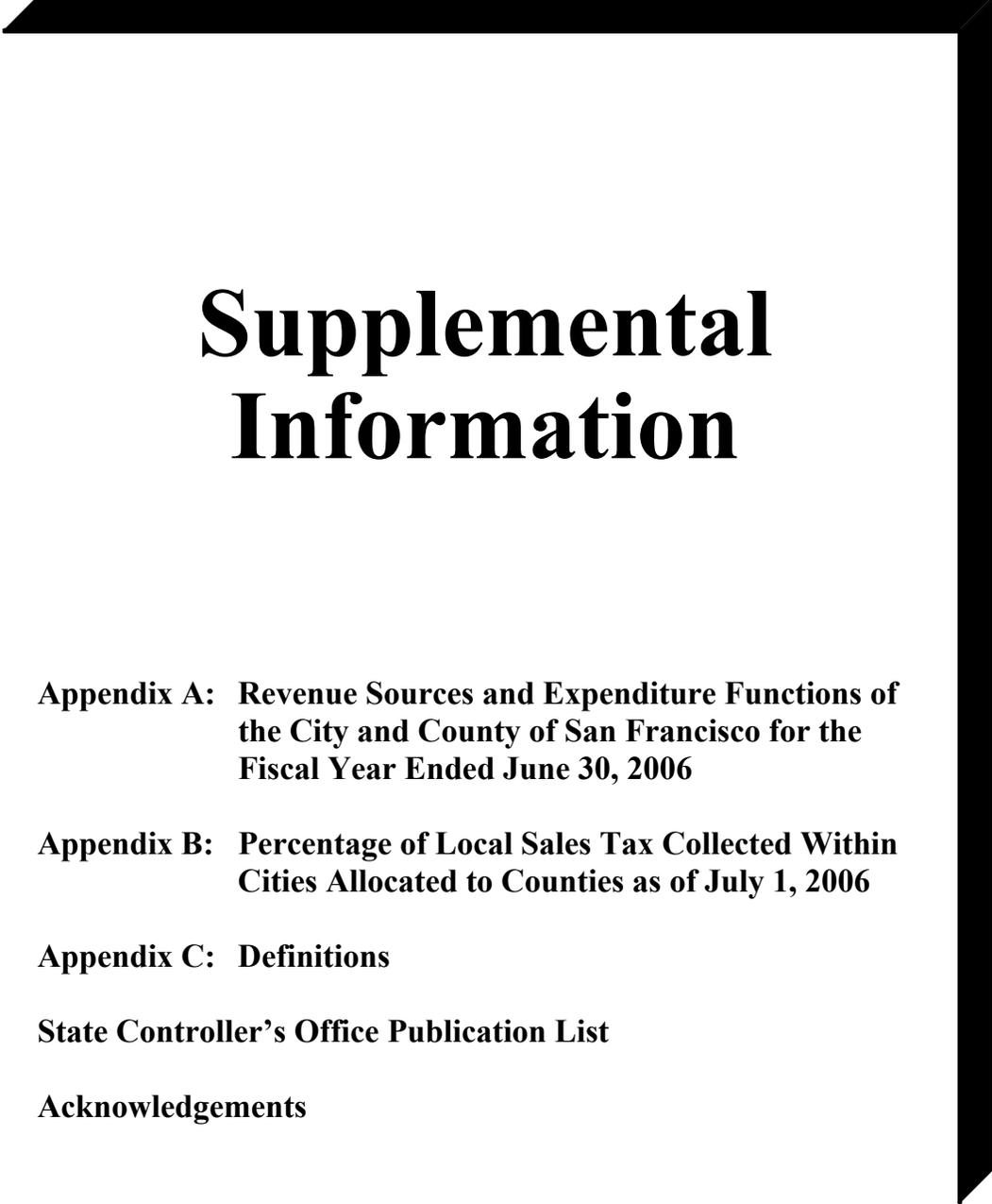
Table 6. Counties Annual Report — Fiscal Year 2005-06
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
Statewide Totals

Airport Enterprise/Activity Statement of Revenues and Expenses	
Total Operating Revenue	\$ 252,589,406
Total Operating Expenses	<u>233,566,978</u>
Net Operating Income (Loss)	<u>19,022,428</u>
Total Non-Operating Revenue	123,174,945
Total Non-Operating Expenses	<u>28,121,381</u>
Income (Loss) Before Operating Transfers	<u>114,075,992</u>
Transfers In from the County	2,548,074
Transfers Out to the County	<u>1,329,970</u>
Net Transfers In (Out)	<u>1,218,104</u>
Net Income (Loss)	<u>\$ 115,294,096</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 103,630,894</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Total Operating Revenue	\$ 502,463,435
Total Operating Expenses	<u>518,527,704</u>
Net Operating Income (Loss)	<u>(16,064,269)</u>
Total Non-Operating Revenues	99,149,553
Total Non-Operating Expenses	<u>77,960,683</u>
Income (Loss) Before Operating Transfers	<u>5,124,601</u>
Transfers In from the County	1,822,134
Transfers Out to the County	<u>12,576,435</u>
Net Transfers In (Out)	<u>(10,754,301)</u>
Net Income (Loss)	<u>\$ (5,629,700)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 59,784,887</u>

Other Enterprise Statement of Revenues and Expenses	
Total Operating Revenue	\$ 88,174,864
Total Operating Expense	<u>89,885,883</u>
Net Operating Income (Loss)	<u>(1,711,019)</u>
Total Non-Operating Revenue	5,994,600
Total Non-Operating Expenses	<u>3,157,569</u>
Income (Loss) Before Operating Transfers	<u>1,126,012</u>
Transfers In from the County	3,407,163
Transfers Out to the County	<u>3,447,235</u>
Net Transfers In (Out)	<u>(40,072)</u>
Net Income (Loss)	<u>\$ 1,085,940</u>
Current Year Capital Outlay	<u>\$ 4,821,800</u>

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Supplemental Information

**Appendix A: Revenue Sources and Expenditure Functions of
the City and County of San Francisco for the
Fiscal Year Ended June 30, 2006**

**Appendix B: Percentage of Local Sales Tax Collected Within
Cities Allocated to Counties as of July 1, 2006**

Appendix C: Definitions

State Controller's Office Publication List

Acknowledgements

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Appendix A

Revenue Sources and Expenditure Functions of the City and County of San Francisco Year Ended June 30, 2006

Revenues	Amount
Taxes	
Property Taxes	
Secured and Unsecured Property Tax	\$ 692,542,607
Voter Approved Indebtedness Property Tax	135,004,436
Prior Year Secured and Unsecured	14,990,695
Total Property Taxes	\$ 842,537,738
Other Taxes	
Sales and Use Taxes	\$ 103,073,783
Transportation Tax (Non-Transit)	23,372,163
Transportation Tax (Transit)	97,196,340
Property Transfer	131,278,835
Transient Lodging Tax	173,922,827
Construction Development Taxes	—
Utility Users Tax	76,444,482
Employers Payroll Tax	315,454,261
Other	45,059,656
Total Other Taxes	\$ 965,802,347
Total Taxes	\$ 1,808,340,085
Special Benefit Assessments	
Operations	\$ —
Total Special Benefit Assessments	\$ —
Licenses, Permits, and Franchises	
Animal Licenses	\$ 219,018
Business Licenses	7,698,152
Construction Permits	24,717,487
Street and Curb Permits	85,466
Franchises	14,992,996
Other	9,225,734
Total Licenses, Permits, and Franchises	\$ 56,938,853
Fines, Forfeitures, and Penalties	
Vehicle Code Fines	\$ 4,736,619
Other Court Fines	3,393,027
Forfeitures and Penalties	7,091,915
Penalties and Cost on Delinquent Taxes	8,344,310
Total Fines, Forfeitures, and Penalties	\$ 23,565,871
Revenue From Use of Money and Property	
Interest	\$ 100,129,467
Rents and Concessions	36,609,434
Royalties	—
Other	—
Total Revenue From Use of Money and Property	\$ 136,738,901
Aid From Other Governmental Agencies	
State	
Highway Users Tax	\$ 23,336,505
Motor Vehicle In-Lieu tax	86,020,787
Public Assistance Administration	43,266,728
Public Assistance Programs	53,739,332
Health	
Aid for Mental Health	57,444,179
Alcohol and Drug Abuse	19,322,769
Other Aid for Health	11,857,390
Other	
Homeowners Property Tax Relief	5,239,840

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2006

Revenues	Amount
SB 90 Mandated Costs	14,041,238
Public Safety	69,343,818
Citizens Option for Public Safety (COPS)	—
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Civil Defense	—
Law Enforcement	—
Other	317,370,422
Total State	\$ 700,983,008
Federal	
Public Assistance Administration	\$ 48,425,880
Public Assistance Programs	142,404,123
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	2,141,823
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	4,112,097
Road Projects	9,448,559
Law Enforcement	—
Other	185,301,134
Total Federal	\$ 391,833,616
Other Aid	
Other In-Lieu Taxes	\$ —
Other Governmental Agencies	107,218,336
Total Other Aid	\$ 107,218,336
Charges for Current Services	
Assessments and Tax Collections Fees	\$ —
Zoning and Subdivision Fees	18,172,821
Special Police Department Services	55,559,772
Special Fire Department Services	6,608,562
Planning and Engineering Services	27,695,788
Court Fees and Costs	8,143,537
Law Enforcement Services	—
Recording Fees	3,457,842
Road and Street Services	5,256,016
Health Fees	28,190,680
Mental Health Services	—
California Childrens Services	—
Institutional Care and Services	3,274,036
Library Services	741,935
Park and Recreation Fees	12,037,597
Sewer Service Charges and Connection Fees	164,703,419
Parking Facilities	29,900,066
Golf Course Fees	8,839,445
Water Service Charges and Connection Fees	201,833,157

Appendix A

(continued)

City and County of San Francisco Year Ended June 30, 2006

Revenues	Amount
Electric Revenues	139,861,392
Airport Revenues	465,984,366
Housing Revenues	11,573,824
Ports and Harbor Revenues	58,587,909
Hospital Revenues	471,096,943
Transit Revenues	143,111,772
Stadium Revenues	3,995,343
Quasi-External Transactions	64,021,486
Other	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	7,756,788
Total Charges for Current Services	\$ 1,940,404,496
Miscellaneous Revenue	
Welfare Repayments	\$ 83,805
Cancelled Warrants	788,788
Other	216,332,677
Total Miscellaneous Revenue	\$ 217,205,270
Other Financing Sources	
Sale of Fixed Assets	\$ (5,530)
Proceeds From the Sale of Bonds	1,304,000,000
Other Long -Term Debt Proceeds	25,237,100
Total Other Financing Sources	\$ 1,329,231,570
Total Revenues	\$ 6,863,549,839

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2006

Expenditures	Amount
General	
Legislative and Administrative	
Legislative	\$ 9,666,207
Management and Support	543,204,812
Total Legislative and Administrative	\$ 552,871,019
Finance	
Auditor Controller	\$ 18,848,821
Treasurer and Tax Collector	19,602,869
Assessor	10,944,491
Total Finance	\$ 49,396,181
Counsel	
County Counsel	\$ 11,775,343
Total Counsel	\$ 11,775,343
Total Personnel	\$ —
Total Elections	\$ 11,795,723
Total Property Management	\$ —
Plant Acquisition	
Police	\$ 3,866,741
Courts	63,986
Public Transit	90,509,050
Airports	67,497,115
Other	384,178,523
Total Plant Acquisition	\$ 546,115,415
Total Promotion	\$ —
Total Other General	\$ —
Public Protection	
Judicial	
Trial Court Maintenance Effort (MOE)	\$ 33,117,885
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	—
District Attorney Prosecution	31,347,417
District Attorney Family Support	14,535,781
Public Defender	18,972,234
Court Appointed Counsel	—
Total Judicial	\$ 97,973,317
Total Police Protection	\$ 308,898,472
Detention and Correction	
Adult Detention	\$ 132,126,399
Juvenile Detention	31,342,977
Probation	10,863,866
Total Detention and Correction	\$ 174,333,242
Total Fire Protection	\$ 204,240,975
Community Development	
Planning	\$ 27,242,382
Construction and Engineering Regulation	51,641,306
Housing	44,161,785
Other	40
Total Community Development	\$ 123,045,513

Appendix A

(continued)

City and County of San Francisco Year Ended June 30, 2006

Expenditures	Amount
Other Protection	
Recorder	\$ —
Coroner	4,317,052
Emergency Services	—
Planning and Zoning	—
Pound	3,238,016
Street Lighting	2,625,206
Other	66,720,245
Total Other Protection	\$ 76,900,519
Total Public Protection	\$ 985,392,038
Public Ways and Facilities	
Roads	\$ 44,573,492
Airports	270,803,601
Transportation	494,501,420
Ports and Harbors	44,892,882
Parking Facilities	68,494,451
Other	3,407,947
Total Public Ways and Facilities	\$ 926,673,793
Health	
Hospitals and Sanitariums	\$ 589,217,083
Public Health	178,712,424
Medical Care	—
Mental Health	178,675,393
Drug and Alcohol Abuse Services	—
Other	112,716,147
Total Health	\$ 1,059,321,047
Sanitation	
Refuse Collection and Disposal	\$ —
Sewers	104,034,799
Total Sanitation	\$ 104,034,799
Public Assistance	
Welfare	
Administration	\$ 158,163,331
Aid Programs - Cash (Grants)	369,047,773
Total Welfare	\$ 527,211,104
Social Services	
Administration and Programs	\$ 17,379,960
Other	—
Total Social Services	\$ 17,379,960
General Relief	
Aid to Indigents	\$ —
Total General Relief	\$ —
Total Care of Court Wards	\$ —
Other Public Assistance	
Workforce Investment Act (WIA)	\$ 498,081
Other	—
Total Other Public Assistance	\$ 498,081
Total Public Assistance	\$ 545,089,145

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2006

Expenditures	Amount
Education	
Library Services	\$ 59,016,273
Total Education	\$ 59,016,273
Recreation and Cultural Services	
Recreation Facilities	\$ 79,526,108
Cultural Services	21,317,789
Sports Arena and Stadiums	3,212,034
Community Centers and Auditoriums	62,128,467
Small Craft Harbors	—
Other	26,733,455
Total Recreation and Cultural Services	\$ 192,917,853
Public Utilities	
Water	\$ 146,062,212
Electric	108,446,258
Other	265,155
Total Public Utilities	\$ 254,773,625
Total Other	\$ —
Debt Service	
Principal Payments on Long-Term Debt	\$ 765,608,794
Interest Payments on Long-Term Debt	353,381,251
Lease Payments and Other Payments on Long-Term Debt	23,720,417
Total Debt Service	\$ 1,142,710,462
Total Expenditures	\$ 6,441,882,716
Appropriations Limit	\$ 2,095,242,399
Total Annual Appropriations Subject to the Limit	1,880,270,543
Total Annual Appropriations Under/(Over) Appropriations Limit	\$ 214,971,856

Appendix B

Percentage of Local Sales Tax Collected Within Cities Allocated to Counties as of July 1, 2006 (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	%	County/City	%
Alameda	5.0 %	Monterey	None
Dublin, Livermore, and San Leandro	None	Napa	None
Alpine	*	Nevada	None
Amador	None	Orange	None
Butte	None	Placer	None
Chico	5.0	Plumas	—
Calaveras	—	Portola	5.0
Angels Camp	13.0	Riverside	None
Colusa	None	Sacramento	None
Contra Costa	2.5	San Benito	None
Oakley	None	San Bernardino	None
Del Norte	None	San Diego	None
El Dorado	None	San Francisco	**
Fresno	None	San Joaquin	None
Fresno City	5.31	San Luis Obispo	None
Clovis, Firebaugh, Fowler, Kerman, Kingsburg, Reedley, Sanger, and Selma	5.0	San Mateo	5.0
Coalinga	4.5	Santa Barbara	None
San Joaquin	3.0	Goleta	50.0
Mendota	1.5	Santa Clara	None
Glenn	None	Santa Cruz	None
Humboldt	None	Shasta	None
Imperial	None	Sierra	—
Inyo	None	Loyalton	5.0
Kern	None	Siskiyou	None
Kings	2.0	Solano	None
Hanford	5.0	Sonoma	2.50
Lake	None	Windsor	None
Lassen	—	Stanislaus	None
Susanville	5.0	Ceres, Modesto, Oakdale, and Turlock	5.0
Los Angeles	None	Sutter	None
Madera	—	Tehama	None
Chowchilla	8.0	Corning and Red Bluff	10.0
Madera City	6.0	Trinity	*
Marin	None	Tulare	5.0
Mariposa	*	Tuolumne	—
Mendocino	None	Sonora	13.0
Merced	None	Ventura	3.3
Merced City	7.5	Ojai	None
Los Banos	5.0	Yolo	None
Modoc	None	Yuba	None
Mono	None		

* The county has no incorporated cities.

** The city and county are consolidated.

— The county has no other cities.

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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, approving 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 (MVLFF), which 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
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 Phone: (916) 324-8907**

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