JOHN CHIANG

California State Controller

October 31, 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, 2007. This 97th 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, 2007:

- Total revenues increased from $51.6 billion in the 2005-06 fiscal year to $54.0 billion in the 2006-07 fiscal year, an increase of 4.61%. State government, the largest revenue source, increased by 2.26%, from $15.9 billion to $16.3 billion.
- Total expenditures increased from $48.8 billion in the 2005-06 fiscal year to $51.8 billion in the 2006-07 fiscal year, an increase of 6.14%. Public protection, the largest expenditure, increased by 9.69%, from $13.2 billion to $14.5 billion.
- Total outstanding long-term financial obligations decreased from $22.9 billion in the 2005-06 fiscal year to $22.3 billion in the 2006-07 fiscal year, a decrease of 2.97%, mainly due to a decrease of $363.3 million in long-term lease obligations and $312.5 million in pension obligation bonds.

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

Sincerely,

Original signed by,

JOHN CHIANG
California State Controller

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Introduction

Fifty-seven county governments (excluding the City and County of San Francisco) reported revenues of $54.0 billion for fiscal year 2006-07, a 4.61% 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, $16.3 billion (30.10%); property taxes, $10.5 billion (19.50%); federal government, $9.0 billion (16.70%); enterprise revenues, $5.8 billion (10.77%); and charges for current services, $5.5 billion (10.19%). These percentages are based on statewide total county revenues, other financing sources, and enterprise/activity revenues.

County expenditures totaled $51.8 billion, a 6.14% increase from the prior year. The four largest expenditures by dollar amount and percentage of total county expenditures were: public protection, $14.5 billion (27.99%); public assistance, $13.7 billion (26.46%); health and sanitation, $7.8 billion (15.15%); and enterprise expenses, $6.9 billion (13.28%). These percentages are based on statewide total county expenditures, other financing uses, and enterprise/activity expenses.

As of June 30, 2007, California's population (excluding the City and County of San Francisco) was estimated at 36.9 million people. The three most populous counties—Los Angeles, San Diego, and Orange, representing approximately 44.85% of the population—received 42.70% of the statewide total county revenues. Their respective percentages of population and statewide total county revenues were: Los Angeles County, 28.04% and 28.88%; San Diego County, 8.41% and 7.03%; and Orange County, 8.40% and 6.79%. These percentages are based on statewide total county revenues and other financing sources.

The three most populous counties accounted for 41.47% of the statewide total county expenditures, as follows: Los Angeles, 27.51%; San Diego, 7.13%; and Orange, 6.83%. These percentages are based on statewide total county expenditures and other financing uses.

The State's 57 counties reported long-term financial obligations totaling $22.3 billion, a 2.97% 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 2006-07 fiscal year were $54.0 billion, an increase of $2.4 billion (4.61%) from the prior year. County revenues (including other financing sources) of $48.2 billion accounted for 89.23% of the total, with the remaining $5.8 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.

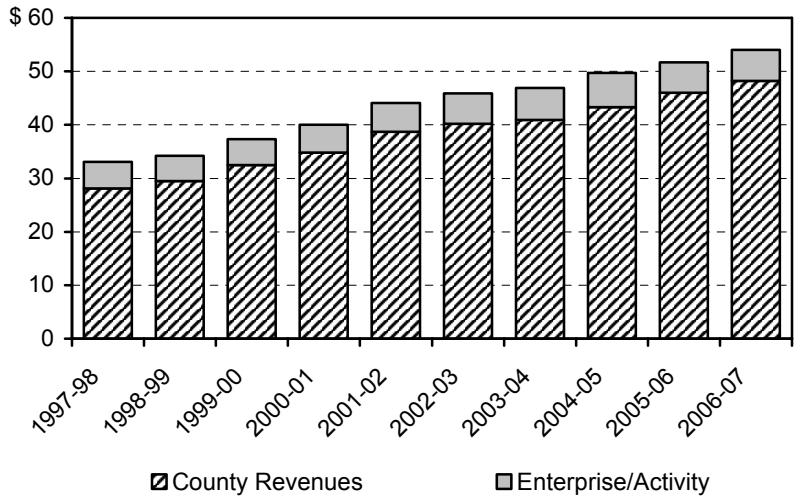
Figure 1

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) From Prior Year	Per Capita
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
2006-07	48,182,355	5,817,245	53,999,600	4.61	1,465.24

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 2006-07 fiscal year, county revenues (including other financing sources) of $48.2 billion represented an increase of $2.2 billion (4.86%) from the prior year. The combined property tax, sales and use tax, and other local taxes provided 25.32% of the total county revenues. The principal source of revenue was the state government at 33.73%. The federal government was also a major contributor at 18.72%.

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	2005-06	Percent of Total	2006-07	Percent of Total	Percentage Increase (Decrease) From Prior Year
Taxes					
Property	$ 9,426,069	20.51 %	$ 10,531,045	21.86 %	11.72 %
Sales and Use	586,500	1.28	636,903	1.32	8.59
Other	1,204,989	2.62	1,032,220 [1]	2.14	(14.34)
Total Taxes	11,217,558	24.41	12,200,168	25.32	8.76
Special Benefit Assessments	20,714	0.05	19,374	0.04	(6.47)
Licenses, Permits, and Franchises	574,591	1.25	612,818	1.27	6.65
Fines, Forfeitures, and Penalties	941,140	2.05	962,287	2.00	2.25
Use of Money and Property	910,162	1.98	1,243,147 [2]	2.58	36.59
Intergovernmental Revenues					
State Agencies	15,891,786	34.59	16,250,819	33.73	2.26
Federal Agencies	8,666,218	18.86	9,018,389	18.72	4.06
Other Agencies	755,139	1.64	936,493 [3]	1.94	24.02
Total Intergovernmental Revenues	25,313,143	55.09	26,205,701	54.39	3.53
Charges for Current Services	5,274,972	11.48	5,503,170	11.42	4.33
Miscellaneous Revenue	1,102,873	2.40	1,072,476	2.23	(2.76)
Other Financing Sources	594,891	1.29	363,214 [4]	0.75	(38.94)
Total	**$ 45,950,044**	**100.00 %**	**$ 48,182,355**	**100.00 %**	**4.86**

[1] The decrease in Other Taxes was mainly due to the County of Santa Clara reporting a decrease in Measure B Transportation Improvement Program funds.

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

[3] The increase in Intergovernmental Revenues, Other Agencies, was mainly due to the counties of Riverside and Santa Clara reporting increased revenues from redevelopment agencies and special districts.

[4] The decrease in Other Financing Sources was mainly due to the counties of Orange, Santa Clara, and Solano reporting proceeds from the issuance of construction bonds and pension obligation bonds in the 2005-06 fiscal year.

Figure 4

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

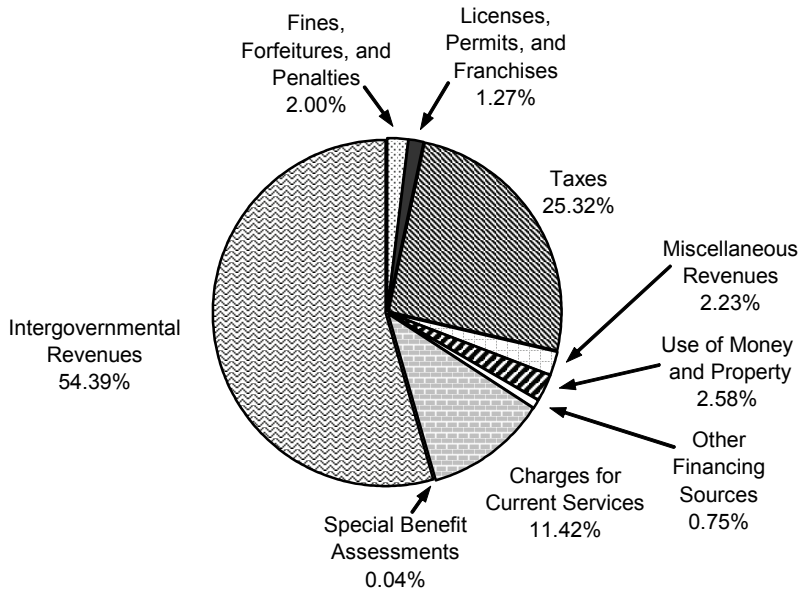
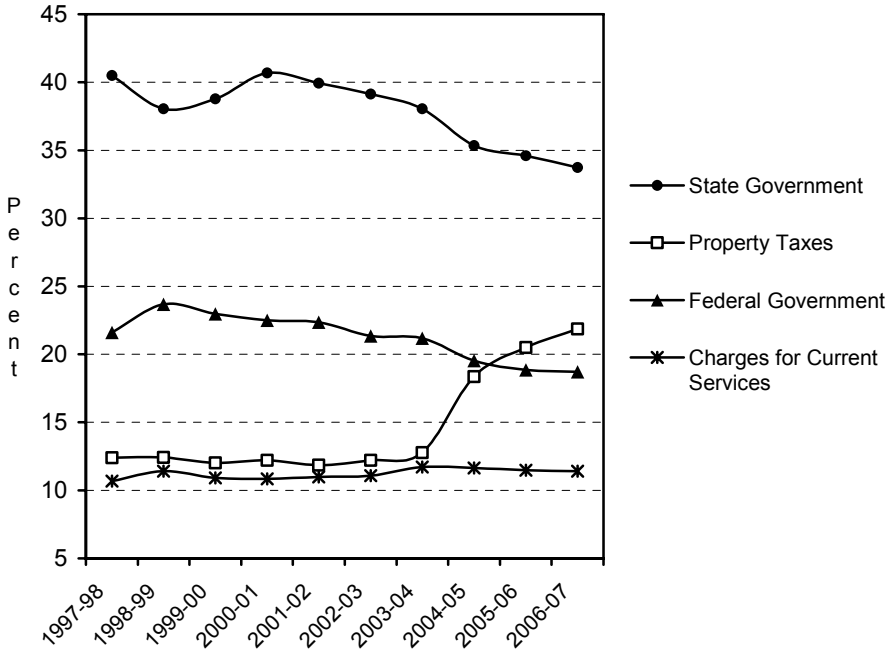


Figure 5

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 2006-07 fiscal year, property taxes generated $10.5 billion, an increase of $1.1 billion (11.72%) from the prior year. Included is $3.3 billion in property tax revenues counties received 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 2006-07 fiscal year, property taxes generated $7.1 billion from the 1% secured and unsecured tax rate; voter-approved debt provided $109.2 million.

Fifty-seven counties levied supplemental property taxes. Supplemental countywide secured and unsecured taxes totaled $512.7 million. The revenues generated by the supplemental tax roll for less than countywide secured and unsecured taxes totaled $26.2 million. Supplemental voter-approved debt and prior-year secured and unsecured taxes totaled $4.3 and $34.8 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]
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
2006-07	7,223,239	3,307,806	10,531,045	11.72	21.86

[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 $686.6 million in the 2006-07 fiscal year, an increase of $46.1 million (7.19%) 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 $148.9 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
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 [2]	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
2006-07	487,978	148,925	49,699	686,602	7.19

[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] 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 $857.7 million from a variety of other taxes in the 2006-07 fiscal year, a decrease of $198.7 million (18.81%) from the prior year. The property transfer tax on the sale of real estate accounted for 36.49% 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	2004-05	2005-06	Percentage Increase (Decrease) From Prior Year	2006-07	Percentage Increase (Decrease) From Prior Year
Property Transfer	$ 378,272	$ 384,757	1.71 %	$ 312,982	(18.65) %
Transient Lodging	107,184	113,591	5.98	124,347	9.47
Timber Yield	4,486	4,962	10.61	4,771	(3.85)
Aircraft	22,495	25,707	14.28	25,726	0.07
Utility Users	78,492	84,540	7.71	87,488	3.49
Other	440,697	442,776	0.47	302,366	(31.71)
Total	**$ 1,031,626**	**$ 1,056,333**	**2.39**	**$ 857,680**	**(18.81)**

Intergovernmental Revenue

County revenues derived from intergovernmental agencies during the 2006-07 fiscal year totaled $26.2 billion (54.39%) of county revenues. This was an increase of $892.6 million (3.53%) from the prior year. Subventions and allocations from the State accounted for $16.3 billion (33.73%), and federal funds and funds from other agencies amounted to $9.9 billion (20.66%) 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 $6.6 billion in federal funds were restricted to use in public assistance programs and administration.

Unrestricted revenue from intergovernmental agencies included $72.4 million in homeowners' property tax relief; $58.5 million in motor vehicle in-lieu tax revenues, also known as state motor vehicle license fee revenues (see Appendix C); 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)

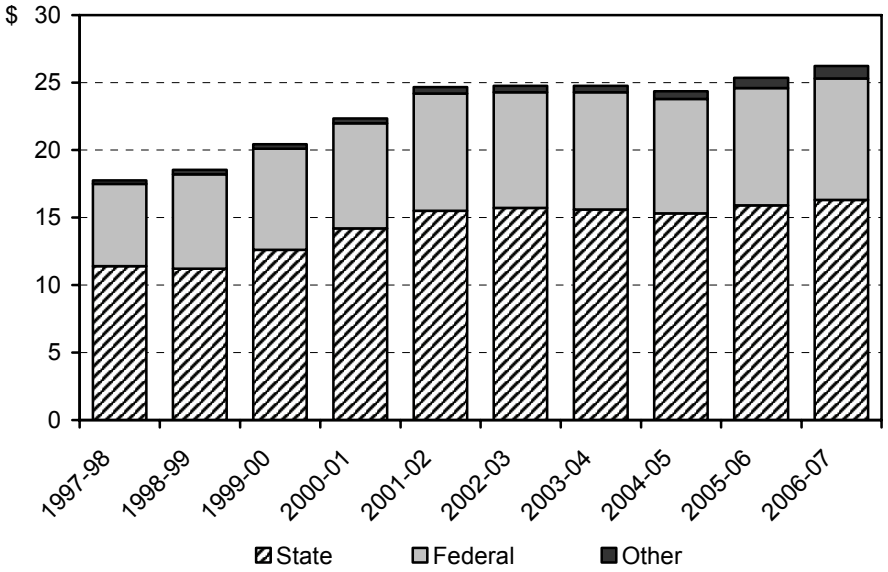


Figure 10

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

Year	State	Federal	Other	Total	Percentage Increase (Decrease) From Prior Year
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
2006-07	16,250,819	9,018,389	936,493	26,205,701	3.53

County Enterprise/Activity Revenues

During the 2006-07 fiscal year, county enterprises/activities generated revenues totaling $5.8 billion, an increase of $147.0 million (2.59%) 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	2004-05	2005-06	Percentage Increase (Decrease) From Prior Year	2006-07	Percentage Increase (Decrease) From Prior Year
Airports	$ 353,582	$ 375,764	6.27 %	$ 417,449	11.09 %
Hospitals	5,342,492	4,513,781 [1]	(15.51)	4,597,488	1.85
Refuse	542,984	601,613	10.80	598,896	(0.45)
Transportation	78,320	84,913	8.42	87,788	3.39
Other	88,377	94,170	6.55	115,624 [2]	22.78
Total	**$ 6,405,755**	**$ 5,670,241**	**(11.48)**	**$ 5,817,245**	**2.59**

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

[2] The increase in Other enterprise revenues was mainly due to the restructuring of a loan between the County of Sonoma and the Department of Boating and Waterways.

Figure 12

Number of County Enterprises/Activities by Type

Type of Enterprise/Activity	2004-05 Number of Enterprises/ Activities[1]	2005-06 Number of Enterprises/ Activities[2]	Percentage Increase (Decrease) From Prior Year	2006-07 Number of Enterprises/ Activities[3]	Percentage Increase (Decrease) From Prior Year
Airports	47	47	— %	47	— %
Hospitals	18	18	—	19	5.56
Refuse	33	33	—	33	—
Transportation	32	31	(3.13)	29	(6.45)
Other	25	24 [4]	(4.00)	24	—
Total	**155**	**153**	**(1.29)**	**152**	**(0.65)**

[1] 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.

[2] The County of Shasta ceased reporting a Transportation enterprise and the County of Yolo ceased reporting an Other enterprise, Managed Health Care.

[3] The County of Sonoma began reporting a Hospital enterprise and the counties of Butte and Del Norte transferred their Transportation enterprises to special districts.

[4] Restated

County Expenditures, Other Financing Uses, and Enterprise Expenses

Total expenditures for the 2006-07 fiscal year were $51.8 billion, an increase of $3.0 billion (6.14%) from the prior year. County expenditures (including other financing uses) of $44.9 billion comprised 86.72% of the total. The remaining $6.9 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.

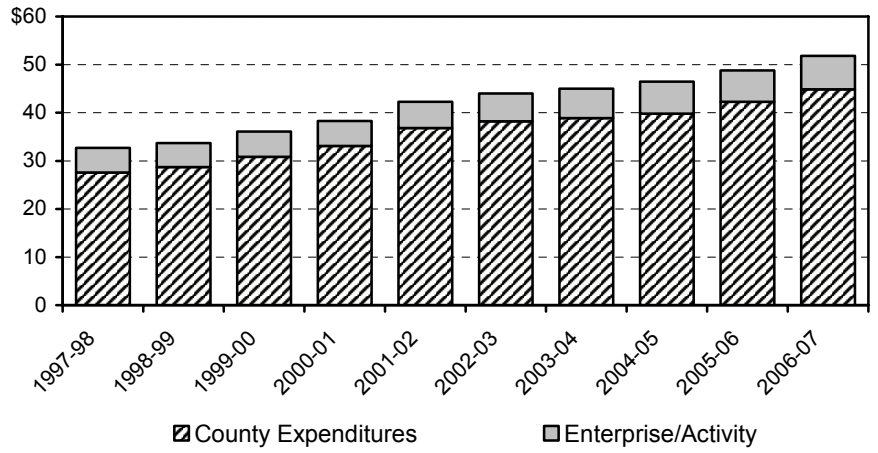
Figure 13

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
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
2006-07	44,924,672	6,876,965	51,801,637	6.14	1,405.60

Figure 14

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



County Expenditures and Other Financing Uses (Excluding Enterprises)

County expenditures (including other financing uses) amounted to $44.9 billion for the 2006-07 fiscal year (excluding enterprises), an increase of $2.6 billion (6.13%) from the prior year. The principal areas of expenditure were public protection, at 32.28%, and public assistance, at 30.50%. 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	2005-06	Percent of Total	2006-07	Percent of Total	Percentage Increase (Decrease) From Prior Year
Public Protection	$ 13,220,182	31.23 %	$ 14,501,200	32.28 %	9.69 %
Public Assistance	13,334,418	31.50	13,703,910	30.50	2.77
Health and Sanitation	7,379,007	17.43	7,848,968	17.47	6.37
General	4,404,685	10.41	4,597,428	10.23	4.38
Public Ways and Facilities	1,583,518	3.74	1,794,654	4.00	13.33
Debt Service	1,588,778	3.75	1,562,329	3.48	(1.66)
Education	420,068	0.99	465,558	1.04	10.83
Recreation and Cultural Services	400,806	0.95	450,625	1.00	12.43
Total	**$ 42,331,462**	**100.00 %**	**$ 44,924,672**	**100.00 %**	**6.13**

Figure 16

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

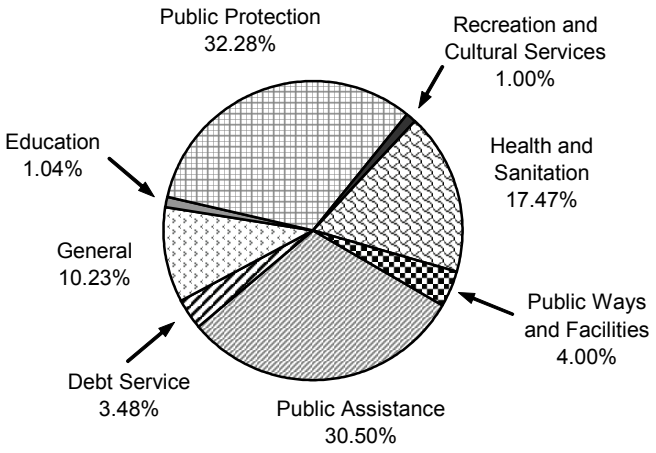
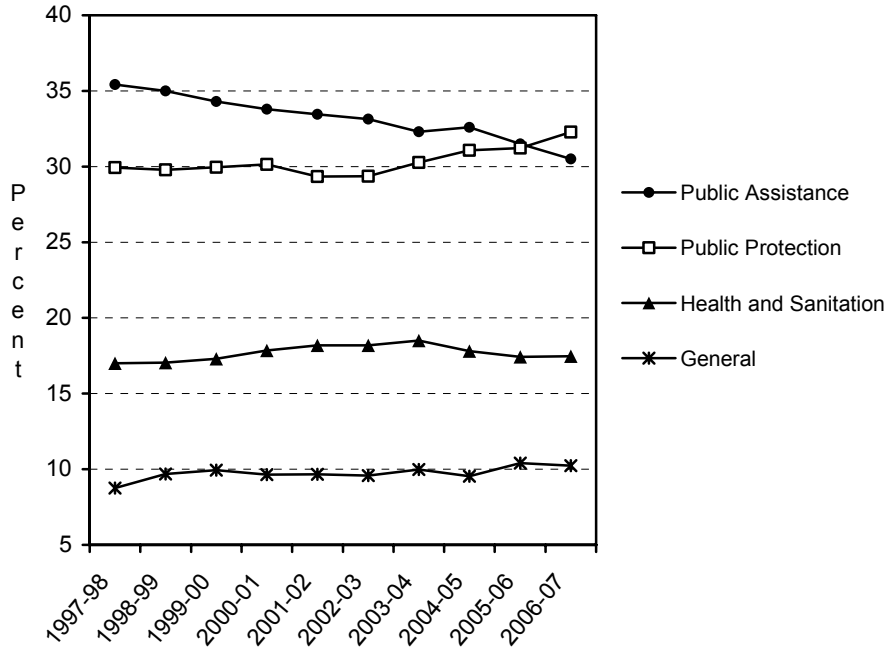


Figure 17

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 $13.7 billion in the 2006-07 fiscal year, an increase of $369.5 million (2.77%) 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	2004-05	2005-06	Percentage Increase (Decrease) From Prior Year	2006-07	Percentage Increase (Decrease) From Prior Year
Welfare	$ 8,941,888	$ 9,194,478	2.82 %	$ 9,380,954	2.03 %
Social Services	2,983,522	3,139,381	5.22	3,313,886	5.56
General Relief	279,044	259,546	(6.99)	255,668	(1.49)
Other					
Care of Court Wards	48,155	48,665	1.06	50,735	4.25
Veterans Services	12,585	13,816	9.78	14,865	7.59
Other Assistance	695,954	678,532	(2.50)	687,802	1.37
Total Other	756,694	741,013	(2.07)	753,402	1.67
Total	**$ 12,961,148**	**$ 13,334,418**	**2.88**	**$ 13,703,910**	**2.77**

Figure 19

Public Assistance
Ten-Year Comparison
(Amounts in thousands)

Year	Welfare	Social Services	General Relief	Other	Total	Per Capita
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
2006-07	9,380,954	3,313,886	255,668	753,402	13,703,910	371.85

Public Protection

County expenditures for public protection totaled $14.5 billion in the 2006-07 fiscal year, an increase of $1.3 billion (9.69%) from the prior year. See Figure 20 for detail on public protection expenditures and Figure 21 for a 10-year comparison.

Figure 20

Public Protection
(Amounts in thousands)

Public Protection	2004-05	2005-06	Percentage Increase (Decrease) From Prior Year	2006-07	Percentage Increase (Decrease) From Prior Year
Judicial	$ 3,764,747	$ 3,805,944	1.09 %	$ 4,031,606	5.93 %
Police Protection	3,371,539	3,666,997	8.76	4,069,187	10.97
Detention and Correction	3,701,475	4,101,811	10.82	4,554,057	11.03
Other					
Fire Protection	351,565	380,121	8.12	419,674	10.41
Flood Control and Soil and Water Conservation	9,333	13,915 [1]	49.09	10,760	(22.67)
Protective Inspection	286,173	306,852	7.23	331,742	8.11
Other Protection	866,414	944,542	9.02	1,084,174	14.78
Total Other	1,513,485	1,645,430	8.72	1,846,350	12.21
Total	**$ 12,351,246**	**$ 13,220,182**	**7.04**	**$ 14,501,200**	**9.69**

[1] The increase in Flood Control and Soil and Water Conservation was 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
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
2006-07	4,031,606	4,069,187	4,554,057	1,846,350	14,501,200	393.48

County Enterprise/Activity Expenses

County enterprise/activity expenses totaled $6.9 billion in the 2006-07 fiscal year, an increase of $402.6 million (6.22%) 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	2004-05	2005-06	Percentage Increase (Decrease) From Prior Year	2006-07	Percentage Increase (Decrease) From Prior Year
Airports	$ 244,840	$ 261,688	6.88 %	$ 287,267	9.77 %
Hospitals	5,857,749	5,442,102	(7.10)	5,867,576	7.82
Refuse	442,508	596,488 [1]	34.80	527,935	(11.49)
Transportation	78,173	81,040	3.67	85,622	5.65
Other	95,080	93,044	(2.14)	108,565	16.68
Total	**$ 6,718,350**	**$ 6,474,362**	**(3.63)**	**$ 6,876,965**	**6.22**

[1] The increase in Refuse was 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, 2007, were $22.3 billion, a decrease of $680.8 million (2.97%) from the prior year. Of the total, lease-purchase obligations of $10.2 billion accounted for 45.96%, bonded indebtedness of $8.5 billion accounted for 38.04%, other long-term debt of $3.2 billion accounted for 14.19%, special assessment act bonds of approximately $381.9 million accounted for 1.72%, and state and federal construction loans of $20.3 million accounted for the remaining 0.09%. Debt service expenditures as a percentage of total county expenditures decreased to 3.48% in the 2006-07 fiscal year, compared to 3.75% in the prior year. See Figure 23 for a two-year comparison.

Figure 23

Long-Term Financial Obligations
(Amounts in thousands)

Type of Debt	2005-06	Percent of Total	2006-07	Percent of Total	Percentage Increase (Decrease) From Prior Year
Lease-Purchase Obligations	$ 10,592,990	46.18 %	$ 10,229,719	45.96 %	(3.43) %
Pension Obligation Bonds	8,297,168	36.17	7,984,692	35.87	(3.77)
Other Long-Term Debt	3,107,127	13.54	3,159,576	14.19	1.69
Revenue Bonds[1]	508,950	2.22	482,415	2.17	(5.21)
Special Assessment Act Bonds	394,692	1.72	381,870	1.72	(3.25)
State Construction Loans	27,522	0.12	18,154 [2]	0.08	(34.04)
Federal Construction Loans	2,439	0.01	2,119	0.01	(13.12)
Improvement District Bonds	1,019	0.00	937	0.00	(8.05)
General Obligation Bonds	8,395	0.04	0 [3]	0.00	(100.00)
Total	**$ 22,940,302**	**100.00 %**	**$ 22,259,482**	**100.00 %**	**(2.97)**

1 Revenue Bonds included Judgment Obligation Bonds issued by the County of Monterey and Mine Liability Bonds issued by the County of Tuolumne. On June 30, 2007, the outstanding principal balances were $5.4 million and $6.6 million, respectively.

2 The decrease in State Construction Loans was mainly due to the restructuring of a loan between the County of Sonoma and the Department of Boating and Waterways.

3 The decrease was due to the repayment of General Obligation Bonds, resulting in a zero balance.

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, 2007, 53 counties were involved in lease-purchase agreements. If continued to term, these agreements carry a total obligation of $10.2 billion, a decrease of $363.3 million (3.43%) 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

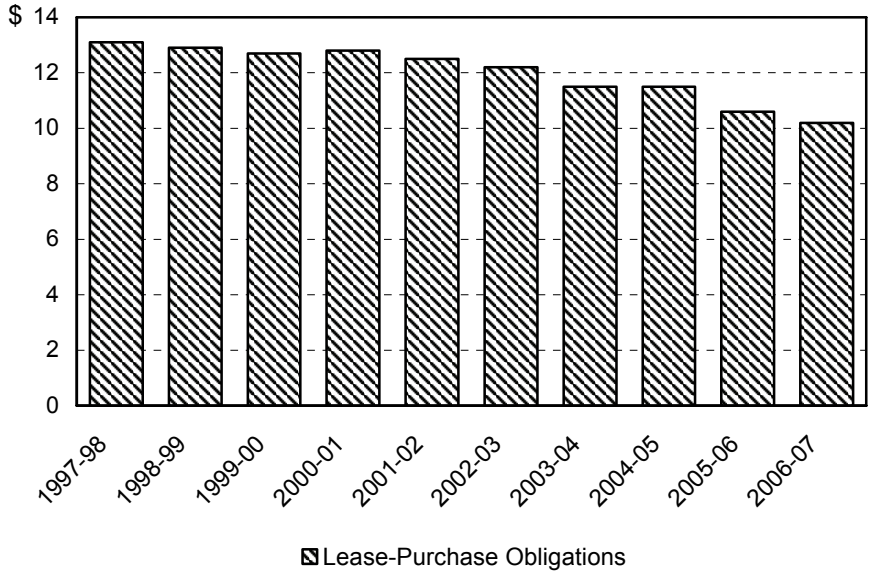
Lease-Purchase Obligations
Ten-Year Comparison
(Amounts in thousands)

Year	Number of Counties	Amount	Percentage Increase (Decrease) From Prior Year
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)
2006-07	53	10,229,719	(3.43)

[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 $8.5 billion as of June 30, 2007, a decrease of $347.5 million (3.94%) from the prior year. The total consisted of $8.0 billion in pension obligation bonds, $482.4 million in revenue bonds, and $0.9 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]	Improvement District Bonds	General Obligation Bonds	Certificates of Participation	Total
1997-98	$ 5,640,957	$ 1,031,329	$ 1,612	$ 57,997	$ 164,085	$ 6,895,980
1998-99	5,570,737	998,998	1,394	53,092	44,480 [7]	6,668,701
1999-00	5,218,175	926,279	1,077	47,865	41,524	6,234,920
2000-01	4,999,556	740,428	799	48,194	57,950 [8]	5,846,927
2001-02	4,764,097	712,208	514	41,485	— [9]	5,518,304
2002-03	6,074,224 [2]	691,932	320	30,225	—	6,796,701
2003-04	7,361,004 [3]	665,619	260	23,470	—	8,050,353
2004-05	8,197,313	607,700	204	33,833	—	8,839,050
2005-06	8,297,168	508,950	1,019 [4]	8,395 [5]	—	8,815,532
2006-07	7,984,692	482,415	937	— [6]	—	8,468,044

1 Beginning in the 2003-04 fiscal year, Revenue Bonds included Judgment Obligation Bonds issued by the County of Monterey and, in the 2006-07 fiscal year, included Mine Liability Bonds issued by the County of Tuolumne. On June 30, 2007, the outstanding principal balances were $5.4 million and $6.6 million, respectively.

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

5 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.

6 The decrease was due to the repayment of General Obligation Bonds, resulting in a zero balance.

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 $381.9 million on June 30, 2007. 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
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
2006-07	21	379,679	2,170	381,870

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 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 was due to increased principal payments by the County of Sacramento.

4 The decrease 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 2007-08 fiscal year grew by 9.65% from the prior year. For the past 5 and 10 years, net assessed values have grown by an average of 9.69% and 8.48%, 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
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
2007-08	4,464,069,772	151,227,015	4,312,842,757	9.65

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 2006-07
Summary of General County Statistics

Counties	2000 Federal Census	Estimated Population as of June 30, 2007 *	Class	Area in Square Miles **	Activity Enterprises Reported by Each County ***
Alameda	1,443,741	1,526,148	Chartered	825	
Alpine	1,208	1,261	General Law	727	A
Amador	35,100	38,435	General Law	601	A,R
Butte	203,171	218,069	Chartered	1,665	R
Calaveras	40,554	46,028	General Law	1,036	A,R,T
Colusa	18,804	21,951	General Law	1,156	A,R,T
Contra Costa	948,816	1,042,341	General Law	798	A,H,O
Del Norte	27,507	29,341	General Law	1,003	A
El Dorado	156,299	178,674	General Law	1,805	A,T
Fresno	799,407	917,515	Chartered	5,998	R
Glenn	26,453	28,915	General Law	1,319	A,H,R,T
Humboldt	126,518	131,959	General Law	3,600	A,R
Imperial	142,361	172,672	General Law	4,598	A,R,T
Inyo	17,945	18,383	General Law	10,097	A,R,T,O
Kern	661,645	801,648	General Law	8,170	A,H,R,T,O
Kings	129,461	151,381	General Law	1,436	
Lake	58,309	64,276	General Law	1,327	A,R
Lassen	33,828	36,375	General Law	4,690	A,T
Los Angeles	9,519,338	10,331,939	Chartered	4,079	A,H,T
Madera	123,109	148,721	General Law	2,147	R,O
Marin	247,289	255,982	General Law	588	A,O
Mariposa	17,130	18,254	General Law	1,461	A,R,T
Mendocino	86,265	90,291	General Law	3,510	A,R
Merced	210,554	251,510	General Law	2,008	A,H,R,T
Modoc	9,449	9,721	General Law	4,340	A,H,R
Mono	12,853	13,985	General Law	3,103	A,H,R,T
Monterey	401,762	425,960	General Law	3,324	H
Napa	124,279	135,969	General Law	797	A
Nevada	92,033	99,766	General Law	992	A,T,O
Orange	2,846,289	3,098,121	General Law	785	A,R
Placer	248,399	324,495	Chartered	1,507	A,R,T,O
Plumas	20,824	21,128	General Law	2,618	A,T,O
Riverside	1,545,387	2,031,625	General Law	7,243	A,H,R
Sacramento	1,223,499	1,406,804	Chartered	1,015	A,R,T,O
San Benito	53,234	57,803	General Law	1,397	R,T
San Bernardino	1,709,434	2,028,013	Chartered	20,164	A,H,R
San Diego	2,813,833	3,098,269	Chartered	4,281	A
San Francisco	776,733	808,844	Chartered	91	
San Joaquin	563,598	679,687	General Law	1,436	A,H,R
San Luis Obispo	246,681	264,900	General Law	3,326	A,T,O
San Mateo	707,161	733,496	Chartered	531	A,H,T,O
Santa Barbara	399,347	424,425	General Law	2,745	A,R,T
Santa Clara	1,682,585	1,808,056	Chartered	1,316	A,H
Santa Cruz	255,602	264,125	General Law	440	
Shasta	163,256	181,401	General Law	3,850	A,R
Sierra	3,555	3,485	General Law	959	A,R,T
Siskiyou	44,301	45,953	General Law	6,318	A,R,T
Solano	394,542	424,823	General Law	872	A,O
Sonoma	458,614	481,765	General Law	1,598	A,H,R,T,O
Stanislaus	446,997	521,497	General Law	1,521	H,R,T,O
Sutter	78,930	93,919	General Law	607	A
Tehama	56,039	61,774	Chartered	2,976	H,T
Trinity	13,022	14,171	General Law	3,223	A,H,R,T,O
Tulare	368,021	429,006	General Law	4,844	A,R,T
Tuolumne	54,501	57,223	General Law	2,293	A,H,T,O
Ventura	753,197	825,512	General Law	1,864	A,H,T,O
Yolo	168,660	193,983	General Law	1,034	A,R
Yuba	60,219	70,745	General Law	639	A
Totals	**33,871,648**	**37,662,518**		**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 2006-07
* Summary of Assessed Valuation for Counties, Applicable to Fiscal Year Ended 2007-08

Counties	Gross Total Locally Assessed Valuation	Exemptions	**Net Total Locally Assessed Valuation**	State Assessed Valuation	**Grand Total State and County Assessed Valuation**
Alameda	$ 197,587,296,973	$ 6,632,511,997	**$ 190,954,784,976**	$ 2,788,292,549	**$ 193,743,077,525**
Alpine	697,933,378	1,940,457	**695,992,921**	26,585,239	**722,578,160**
Amador	4,590,078,383	180,849,337	**4,409,229,046**	170,860,472	**4,580,089,518**
Butte	18,262,917,113	854,079,823	**17,408,837,290**	635,186,057	**18,044,023,347**
Calaveras	7,122,049,928	133,823,146	**6,988,226,782**	100,303,152	**7,088,529,934**
Colusa	2,442,064,134	55,342,073	**2,386,722,061**	164,259,496	**2,550,981,557**
Contra Costa	159,970,634,543	4,764,310,826	**155,206,323,717**	2,714,010,312	**157,920,334,029**
Del Norte	1,712,267,970	105,699,268	**1,606,568,702**	40,442,860	**1,647,011,562**
El Dorado	27,389,914,172	683,377,431	**26,706,536,741**	261,670,707	**26,968,207,448**
Fresno	62,064,155,354	2,748,215,411	**59,315,939,943**	2,433,414,640	**61,749,354,583**
Glenn	2,390,516,823	70,225,190	**2,320,291,633**	99,603,447	**2,419,895,080**
Humboldt	10,307,174,364	540,007,009	**9,767,167,355**	227,686,022	**9,994,853,377**
Imperial	10,298,232,143	348,599,864	**9,949,632,279**	283,811,940	**10,233,444,219**
Inyo	3,506,436,136	92,642,405	**3,413,793,731**	86,358,523	**3,500,152,254**
Kern	77,947,004,453	1,941,856,907	**76,005,147,546**	3,193,839,392	**79,198,986,938**
Kings	7,817,345,903	316,661,451	**7,500,684,452**	352,324,039	**7,853,008,491**
Lake	6,829,425,931	245,526,816	**6,583,899,115**	94,113,572	**6,678,012,687**
Lassen	2,038,836,257	92,487,708	**1,946,348,549**	147,454,936	**2,093,803,485**
Los Angeles	1,037,683,428,723	39,936,141,207	**997,747,287,516**	12,272,426,223	**1,010,019,713,739**
Madera	11,706,920,268	543,538,117	**11,163,382,151**	335,000,166	**11,498,382,317**
Marin	53,851,122,579	1,666,909,451	**52,184,213,128**	369,792,230	**52,554,005,358**
Mariposa	1,935,500,029	51,375,502	**1,884,124,527**	70,967,093	**1,955,091,620**
Mendocino	9,443,759,761	333,556,889	**9,110,202,872**	199,543,115	**9,309,745,987**
Merced	20,534,065,510	581,021,081	**19,953,044,429**	403,992,706	**20,357,037,135**
Modoc	867,622,133	29,495,703	**838,126,430**	151,381,072	**989,507,502**
Mono	5,333,604,725	36,105,305	**5,297,499,420**	69,460,375	**5,366,959,795**
Monterey	52,112,890,351	1,786,134,939	**50,326,755,412**	1,253,077,862	**51,579,833,274**
Napa	26,100,168,409	857,734,399	**25,242,434,010**	212,599,881	**25,455,033,891**
Nevada	16,147,370,645	429,377,178	**15,717,993,467**	255,944,939	**15,973,938,406**
Orange	415,575,859,070	10,048,830,401	**405,527,028,669**	4,489,611,911	**410,016,640,580**
Placer	58,518,769,832	1,738,054,706	**56,780,715,126**	874,198,997	**57,654,914,123**
Plumas	3,652,375,091	81,458,942	**3,570,916,149**	388,249,978	**3,959,166,127**
Riverside	239,508,199,710	5,529,546,142	**233,978,653,568**	3,409,833,630	**237,388,487,198**
Sacramento	137,707,020,735	5,668,327,256	**132,038,693,479**	1,681,926,946	**133,720,620,425**
San Benito	6,782,553,606	136,711,594	**6,645,842,012**	98,051,867	**6,743,893,879**
San Bernardino	176,785,961,588	5,644,874,386	**171,141,087,202**	4,994,182,083	**176,135,269,285**
San Diego	392,059,069,686	13,178,611,361	**378,880,458,325**	8,044,951,900	**386,925,410,225**
San Francisco	133,382,922,836	5,509,176,849	**127,873,745,987**	2,130,732,556	**130,004,478,543**
San Joaquin	64,912,815,149	2,286,622,437	**62,626,192,712**	1,457,350,596	**64,083,543,308**
San Luis Obispo	39,133,478,323	830,205,464	**38,303,272,859**	2,640,717,239	**40,943,990,098**
San Mateo	135,712,350,287	4,138,460,128	**131,573,890,159**	1,364,213,541	**132,938,103,700**
Santa Barbara	59,640,457,752	2,210,563,307	**57,429,894,445**	833,438,464	**58,263,332,909**
Santa Clara	295,778,912,213	14,258,833,003	**281,520,079,210**	3,450,391,779	**284,970,470,989**
Santa Cruz	34,100,569,159	1,042,732,111	**33,057,837,048**	285,512,945	**33,343,349,993**
Shasta	15,805,342,115	880,723,444	**14,924,618,671**	702,773,815	**15,627,392,486**
Sierra	526,435,986	10,911,480	**515,524,506**	43,990,887	**559,515,393**
Siskiyou	3,982,342,899	207,340,102	**3,775,002,797**	248,726,882	**4,023,729,679**
Solano	47,692,394,936	2,003,687,924	**45,688,707,012**	726,949,362	**46,415,656,374**
Sonoma	68,809,903,336	2,035,597,769	**66,774,305,567**	704,621,438	**67,478,927,005**
Stanislaus	44,490,683,732	2,085,174,548	**42,405,509,184**	376,862,057	**42,782,371,241**
Sutter	8,452,607,728	273,178,163	**8,179,429,565**	377,656,654	**8,557,086,219**
Tehama	4,848,771,167	198,909,729	**4,649,861,438**	193,143,758	**4,843,005,196**
Trinity	1,085,732,106	37,084,263	**1,048,647,843**	25,034,433	**1,073,682,276**
Tulare	26,632,346,023	816,975,466	**25,815,370,557**	560,338,567	**26,375,709,124**
Tuolumne	6,468,227,340	257,171,119	**6,211,056,221**	108,584,062	**6,319,640,283**
Ventura	105,472,365,155	2,908,623,815	**102,563,741,340**	1,379,796,533	**103,943,537,873**
Yolo	20,541,431,424	871,055,334	**19,670,376,090**	444,804,978	**20,115,181,068**
Yuba	5,643,031,163	278,027,430	**5,365,003,733**	225,054,242	**5,590,057,975**
Totals	**$ 4,392,393,667,238**	**$ 151,227,015,563**	**$ 4,241,166,651,675**	**$ 71,676,105,117**	**$ 4,312,842,756,792**

* For Details of Assessed Valuation, see Controller's Annual Report of Assessed Valuations for Fiscal Year 2007-08

Table 3. Counties Annual Report — Fiscal Year 2006-07
Summary of Property Taxes Allocated and Voter Approved Taxes Levied, Applicable to the Fiscal Year Ended 2007-08

Counties	Secured and Unsecured	Less Than County Wide	Homeowners	Voter Approved	Voter Approved Homeowners	Unitary and Non-Unitary	**Total Taxes Allocated and Levied**	2006-07 PropertyTax Delinquency Rate*
Alameda	$ 290,584,473	$ 15,086,111	$ 3,295,998	$ —	$ —	$ —	**$ 308,966,582**	3.510
Alpine	4,463,449	—	8,044	—	—	—	**4,471,493**	3.000
Amador	14,710,827	—	200,977	—	—	—	**14,911,804**	2.260
Butte	12,267,856	9,915,743	220,076	—	—	—	**22,403,675**	3.210
Calaveras	12,220,770	1,266,493	148,075	—	—	—	**13,635,338**	3.650
Colusa	6,761,753	—	64,623	—	—	—	**6,826,376**	3.465
Contra Costa	182,448,693	20,640,950	2,285,429	—	—	—	**205,375,072**	4.109
Del Norte	2,861,274	—	62,270	44,202	934	1,657	**2,970,337**	3.340
El Dorado	57,056,317	5,237,307	653,626	—	—	—	**62,947,250**	3.490
Fresno	78,249,535	8,398,834	1,214,545	—	—	—	**87,862,914**	2.394
Glenn	4,983,537	—	68,986	—	—	—	**5,052,523**	2.660
Humboldt	15,672,573	4,069,861	375,713	—	—	—	**20,118,147**	2.670
Imperial	11,982,085	3,403,503	187,968	—	—	—	**15,573,556**	11.400
Inyo	10,367,850	—	82,200	—	—	—	**10,450,050**	1.300
Kern	147,982,562	66,654,494	1,947,763	—	—	—	**216,584,819**	3.480
Kings	12,911,369	5,854,034	283,014	—	—	—	**19,048,417**	3.400
Lake	14,978,412	—	221,407	—	—	—	**15,199,819**	5.087
Lassen	4,127,573	—	81,252	—	—	—	**4,208,825**	4.200
Los Angeles	2,355,756,463	63,537,950	21,495,052	227,081	13	—	**2,441,016,559**	3.710
Madera	16,732,619	140,594	217,737	—	—	—	**17,090,950**	9.121
Marin	88,983,762	9,500,165	731,519	—	—	—	**99,215,446**	1.780
Mariposa	4,993,766	—	76,421	—	—	—	**5,070,187**	3.270
Mendocino	26,728,027	—	316,877	—	—	—	**27,044,904**	3.616
Merced	33,094,692	14,567,086	522,544	—	—	—	**48,184,322**	6.250
Modoc	2,692,182	—	43,068	—	—	—	**2,735,250**	4.140
Mono	16,009,818	—	43,812	—	—	—	**16,053,630**	3.000
Monterey	74,139,551	5,796,080	400,582	—	—	—	**80,336,213**	3.000
Napa	46,413,512	3,433,962	321,575	—	—	—	**50,169,049**	2.280
Nevada	22,250,342	—	244,109	—	—	707,383	**23,201,834**	2.710
Orange	225,547,791	36,670,354	2,251,865	—	—	—	**264,470,010**	2.597
Placer	100,616,248	5,066,015	977,754	—	—	—	**106,660,017**	2.650
Plumas	8,615,083	—	77,388	—	—	—	**8,692,471**	3.000
Riverside	225,287,257	66,186,491	3,641,239	—	—	—	**295,114,987**	2.500
Sacramento	219,984,835	20,653,498	3,079,694	—	—	—	**243,718,027**	3.700
San Benito	7,782,771	2,315,059	100,041	—	—	—	**10,197,871**	3.000
San Bernardino	186,644,197	10,630,174	2,291,912	—	—	—	**199,566,283**	5.610
San Diego	504,855,529	28,167,526	5,187,598	—	—	—	**538,210,653**	2.800
San Francisco	779,148,723	—	4,130,884	121,658,741	661,968	2,054,705	**907,655,021**	6.400
San Joaquin	120,211,329	11,781,667	1,427,669	—	—	—	**133,420,665**	5.943
San Luis Obispo	91,090,779	7,912,612	841,465	832,546	7,429	11,167	**100,695,998**	2.290
San Mateo	174,048,778	19,081,062	1,451,096	—	—	—	**194,580,936**	1.914
Santa Barbara	113,549,204	—	890,529	—	—	—	**114,439,733**	2.100
Santa Clara	343,805,539	18,499,097	3,130,218	99,515,733	787,678	6,724,646	**472,462,911**	2.366
Santa Cruz	37,980,045	5,136,325	362,808	—	—	—	**43,479,178**	2.567
Shasta	21,410,939	—	364,389	—	—	—	**21,775,328**	4.735
Sierra	2,982,055	—	34,258	—	—	—	**3,016,313**	1.500
Siskiyou	8,521,107	193,504	163,072	—	—	—	**8,877,683**	3.100
Solano	74,431,926	7,983,744	1,146,273	—	—	—	**83,561,943**	4.718
Sonoma	149,773,960	—	1,433,556	—	—	—	**151,207,516**	2.900
Stanislaus	45,919,921	1,229,802	626,999	—	—	—	**47,776,722**	6.590
Sutter	13,659,119	344,341	187,397	—	—	—	**14,190,857**	3.050
Tehama	9,265,055	2,802,576	230,966	—	—	—	**12,298,597**	4.280
Trinity	3,128,232	—	56,731	—	—	—	**3,184,963**	3.700
Tulare	44,866,164	9,419,554	656,625	—	—	—	**54,942,343**	4.319
Tuolumne	16,315,284	2,200,790	275,227	—	—	—	**18,791,301**	4.700
Ventura	169,352,859	8,746,553	1,782,692	—	—	—	**179,882,104**	2.910
Yolo	16,391,634	2,803,875	211,639	—	—	—	**19,407,148**	2.360
Yuba	11,466,755	—	150,512	2,609,802	—	—	**14,227,069**	5.190
Totals	**$ 7,299,078,760**	**$ 505,327,786**	**$ 72,977,758**	**$ 224,888,105**	**$ 1,458,022**	**$ 9,499,558**	**$ 8,113,229,989**	

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

Table 4. Counties Annual Report — Fiscal Year 2006-07
Summary of General County Financing Sources

Counties	Taxes: Property	Taxes: Other	Special Benefit Assessments	Licenses Permits and Franchises	Fines Forfeitures and Penalties	From Use of Money and Property	From Other Governmental Agencies: State
Alameda	$ 449,671,803	$ 81,138,470	$ —	$ 7,120,875	$ 11,356,470	$ 56,054,942	$ 700,203,305
Alpine	4,515,871	934,949	—	366,793	146,781	542,414	4,155,242
Amador	17,703,180	3,527,057	—	2,308,112	2,542,632	1,345,091	22,246,062
Butte	42,767,034	8,497,359	—	4,250,362	5,067,815	3,318,287	148,319,599
Calaveras	17,685,084	4,254,145	—	4,280,248	2,317,820	1,328,506	21,446,531
Colusa	8,867,903	1,508,212	—	1,473,452	1,570,326	667,690	17,686,541
Contra Costa	297,806,504	25,898,028	—	37,035,679	18,278,266	31,716,146	381,550,573
Del Norte	5,816,084	1,609,114	—	989,341	2,659,436	688,682	25,887,712
El Dorado	77,616,548	15,108,391	—	46,584,456	4,594,223	9,602,868	70,880,191
Fresno	171,748,348	50,553,152	—	9,307,456	13,092,834	15,317,484	488,491,565
Glenn	7,677,391	1,578,044	—	1,075,777	1,871,336	862,732	25,861,980
Humboldt	32,733,333	8,602,969	—	3,095,953	2,965,856	1,222,606	94,200,662
Imperial	35,710,860	4,697,524	—	4,398,839	6,714,443	2,613,459	110,043,170
Inyo	11,620,925	3,238,379	—	471,946	1,735,822	2,188,834	18,429,466
Kern	288,700,275	47,664,841	—	15,051,930	23,212,634	31,119,325	395,895,028
Kings	33,168,099	5,434,961	—	1,473,184	1,104,630	3,421,438	73,312,689
Lake	24,581,829	4,308,357	—	2,103,719	1,663,947	2,695,082	45,641,787
Lassen	7,347,243	1,343,267	—	596,808	1,666,170	2,140,440	25,590,682
Los Angeles	3,396,374,925	475,784,860	6,296,769	52,125,614	310,917,375	345,484,190	4,636,967,252
Madera	31,423,684	12,932,179	—	3,891,241	2,375,653	3,901,095	60,349,917
Marin	147,268,482	9,316,147	1,703,132	6,646,100	7,462,239	7,683,306	112,272,643
Mariposa	6,412,482	11,586,979	—	703,455	515,683	445,986	16,071,200
Mendocino	37,333,054	9,984,830	—	3,215,383	3,472,188	2,451,124	68,197,641
Merced	72,861,720	12,452,168	—	4,624,002	11,128,453	10,740,278	126,850,009
Modoc	3,548,367	484,737	393,832	205,160	256,617	252,237	10,517,374
Mono	17,623,094	3,107,274	—	387,468	722,882	1,312,805	12,072,465
Monterey	120,759,272	29,930,835	—	20,353,228	10,930,024	12,150,410	205,891,388
Napa	61,649,806	17,183,264	—	7,747,594	4,544,369	3,755,298	67,605,927
Nevada	31,492,793	6,960,409	—	2,680,314	2,667,363	1,952,942	40,111,115
Orange	468,224,600	71,994,800	137,587	22,232,964	119,669,003	125,219,272	1,116,815,200
Placer	136,179,451	38,244,270	22,644	9,522,231	9,673,550	18,770,747	129,841,084
Plumas	10,458,036	3,891,612	—	2,172,107	957,605	1,462,668	19,580,461
Riverside	497,145,065	91,615,486	—	68,864,992	79,640,195	89,500,920	742,711,939
Sacramento	379,171,102	167,613,878	348,528	38,426,457	25,558,218	64,032,531	802,939,026
San Benito	13,652,189	1,811,308	404,214	1,057,156	1,340,116	2,277,889	29,762,586
San Bernardino	419,344,995	51,915,443	3,228,458	25,010,339	25,759,213	57,696,741	917,882,414
San Diego	815,638,055	53,644,607	—	36,676,850	56,100,053	107,846,832	1,113,483,094
San Francisco	—	—	—	—	—	—	—
San Joaquin	204,376,639	33,348,660	—	7,563,754	11,459,902	13,531,835	299,090,996
San Luis Obispo	121,068,865	19,591,161	—	7,339,348	7,918,423	8,127,618	122,204,410
San Mateo	239,217,712	28,258,362	—	14,139,468	10,574,045	33,221,840	328,203,898
Santa Barbara	149,387,920	32,485,812	—	15,018,343	11,192,886	9,624,901	167,262,696
Santa Clara	615,206,977	35,489,492	5,925,132	25,041,890	51,791,553	52,464,321	676,309,518
Santa Cruz	73,041,647	14,529,724	—	10,237,493	8,809,140	6,179,081	137,897,945
Shasta	37,281,226	8,543,105	2,029	3,857,687	4,688,316	5,357,067	114,563,636
Sierra	3,385,324	522,654	—	191,645	448,066	233,282	7,384,240
Siskiyou	13,577,170	2,361,339	—	1,164,834	2,425,568	1,690,870	36,885,826
Solano	120,547,446	10,357,376	—	13,466,724	13,866,108	14,538,106	191,999,105
Sonoma	178,289,966	27,883,871	—	17,477,406	11,294,784	21,045,493	261,336,764
Stanislaus	99,024,565	50,425,453	—	5,634,967	13,331,741	22,451,807	259,912,195
Sutter	22,962,264	6,583,893	—	2,744,399	2,702,900	2,430,462	55,406,097
Tehama	18,814,751	3,163,373	—	2,220,665	1,603,475	1,976,744	40,326,377
Trinity	5,111,584	1,472,823	—	623,842	196,705	587,451	15,841,088
Tulare	87,967,131	16,853,222	—	9,060,129	7,030,370	4,057,091	233,204,747
Tuolumne	23,525,153	6,889,292	227,424	2,353,455	1,924,056	738,854	29,051,837
Ventura	255,623,485	18,361,756	—	17,053,811	14,849,481	13,421,098	249,591,057
Yolo	38,601,612	6,106,437	684,600	5,490,603	7,447,884	4,873,293	82,611,927
Yuba	21,733,472	5,543,019	—	3,609,753	2,479,401	2,812,548	41,969,487
Totals	**$ 10,531,044,395**	**$ 1,669,123,129**	**$ 19,374,349**	**$ 612,817,801**	**$ 962,287,044**	**$ 1,243,147,059**	**$ 16,250,819,366**

* San Francisco data is located in Appendix A

Table 4. Counties Annual Report — Fiscal Year 2006-07 --- (continued)
Summary of General County Financing Sources

Counties	-- From Other Governmental Agencies- - (continued) Federal	Other	Charges for Current Services	Miscellaneous Revenue	Other Financing Sources	Transfers In	Total Financing Sources and Transfers In
Alameda	$ 309,438,580	$ 36,010,775	$ 252,355,641	$ 65,408,786	$ 11,713,214	$ 22,207,836	**$ 2,002,680,697**
Alpine	2,481,643	83,281	1,198,603	141,750	—	—	**14,567,327**
Amador	6,693,375	147,978	4,975,782	1,019,444	—	—	**62,508,713**
Butte	81,594,525	5,321,725	18,759,722	9,628,537	24,014	219,090	**327,768,069**
Calaveras	7,815,237	86,610	5,682,426	1,639,713	7,560	—	**66,543,880**
Colusa	3,550,142	51,132	2,784,592	1,194,038	41,141	1,515	**39,396,684**
Contra Costa	233,806,766	55,507,754	247,994,026	27,132,234	24,044,728	—	**1,380,770,704**
Del Norte	11,334,571	217,690	3,875,762	873,233	—	—	**53,951,625**
El Dorado	36,241,448	582,250	27,737,945	3,393,840	2,515	910,790	**293,255,465**
Fresno	274,776,447	3,869,393	106,571,097	5,035,266	2,509,096	—	**1,141,272,138**
Glenn	16,188,538	90,623	4,753,172	447,947	10,960	692,928	**61,111,428**
Humboldt	56,827,378	—	14,095,136	5,674,150	—	—	**219,418,043**
Imperial	50,387,878	618,850	20,614,884	2,982,303	264,298	782,023	**239,828,531**
Inyo	7,909,492	5,075,647	4,274,923	82,827	17,071	—	**55,045,332**
Kern	240,904,837	4,477,005	110,652,900	12,537,284	279,291	—	**1,170,495,350**
Kings	35,110,078	3,707,465	10,465,263	6,831,734	15,962	—	**174,045,503**
Lake	19,450,250	237,954	10,315,841	1,901,546	11,810	—	**112,912,122**
Lassen	10,667,025	157,592	7,624,084	1,257,220	—	—	**58,390,531**
Los Angeles	2,732,700,587	100,789,252	1,637,282,736	219,104,416	2,859,968	8,979,267	**13,925,667,211**
Madera	34,030,220	3,360,951	11,775,544	2,319,579	28,295	551,302	**166,939,660**
Marin	45,114,130	16,857,880	37,457,359	5,490,103	—	—	**397,271,521**
Mariposa	6,320,724	—	2,776,752	423,999	—	—	**45,257,260**
Mendocino	34,228,728	254,479	12,651,189	1,878,045	35,348	—	**173,702,009**
Merced	97,196,934	519,206	28,206,040	4,671,577	5,370,306	127,568	**374,748,261**
Modoc	5,906,343	2,023,496	1,158,182	71,300	—	—	**24,817,645**
Mono	3,814,178	—	4,610,129	1,023,768	—	—	**44,674,063**
Monterey	88,205,283	7,337,731	65,097,811	10,504,979	53,641,932	5,651,857	**630,454,750**
Napa	12,921,727	2,407,693	25,513,002	3,370,601	1,013,846	—	**207,713,127**
Nevada	19,076,978	493,331	12,045,587	2,764,787	544	—	**120,246,163**
Orange	403,614,645	47,107,301	370,650,348	312,586,104	211,880,464	14,130,390	**3,284,262,678**
Placer	65,229,051	4,337,143	60,131,042	2,711,175	281,657	1,377,014	**476,321,059**
Plumas	9,019,943	—	5,863,472	977,021	36,807	10,000	**54,429,732**
Riverside	487,779,855	159,787,058	378,872,690	34,321,717	1,306,179	239,028	**2,631,785,124**
Sacramento	554,985,151	22,945,304	188,460,926	78,661,780	3,738,450	—	**2,326,881,351**
San Benito	11,146,168	—	6,619,906	—	2,902	—	**68,074,434**
San Bernardino	505,058,419	—	308,272,452	47,697,161	1,762,423	9,977,000	**2,373,605,058**
San Diego	722,975,636	75,783,803	377,706,059	26,582,826	1,594,930	327,000	**3,388,359,745**
San Francisco	—	—	—	—	—	—	**—**
San Joaquin	203,125,166	6,938,599	79,855,829	13,212,077	—	—	**872,503,457**
San Luis Obispo	57,827,228	2,725,650	39,677,906	12,109,829	284,215	1,292,413	**400,167,066**
San Mateo	113,619,801	9,147,806	124,427,572	26,532,196	1,768	10,559,812	**937,904,280**
Santa Barbara	94,611,767	26,632,413	137,359,647	8,980,231	3,668,340	238,950	**656,463,906**
Santa Clara	410,792,647	211,858,683	189,909,736	25,218,284	4,982,471	101,293,538	**2,406,284,242**
Santa Cruz	65,939,180	9,359,861	49,055,759	5,420,851	500	—	**380,471,181**
Shasta	56,610,508	680,839	18,348,665	4,241,864	66,117	281,271	**254,522,330**
Sierra	3,439,537	—	959,549	244,068	—	227,556	**17,035,921**
Siskiyou	23,527,328	251,990	5,470,652	1,065,291	15,600	381,107	**88,817,575**
Solano	93,741,730	19,973,518	72,548,405	3,812,383	3,711,294	—	**558,562,195**
Sonoma	61,231,479	19,235,645	54,655,912	12,140,999	—	71,333	**664,663,652**
Stanislaus	137,805,238	2,872,646	65,552,936	7,123,262	336,164	2,093,876	**666,564,850**
Sutter	26,793,363	1,923,120	7,106,783	2,055,809	17,320	—	**130,726,410**
Tehama	18,630,619	454,750	8,444,939	1,112,989	28,185	—	**96,776,867**
Trinity	13,308,979	470,512	2,356,931	1,545,847	800	—	**41,516,562**
Tulare	146,675,733	8,997,362	64,410,008	16,908,890	1,468,157	4,340,775	**600,973,615**
Tuolumne	15,564,300	850,984	16,556,948	901,217	6,570,230	—	**105,153,750**
Ventura	156,991,438	37,026,266	147,325,916	14,730,345	8,896,694	—	**933,871,347**
Yolo	50,545,665	14,426,341	17,105,696	2,867,802	10,661,288	—	**241,423,148**
Yuba	23,103,841	2,417,444	12,157,495	9,909,293	9,004	474,342	**126,219,099**
Totals	**$ 9,018,388,457**	**$ 936,492,781**	**$ 5,503,170,309**	**$ 1,072,476,317**	**$ 363,213,858**	**$ 187,439,581**	**$ 48,369,794,446**

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2006-07
Summary of County Expenditures by Function and Activity

Counties	General Function: Legislative and Administrative	Finance	Counsel	Personnel	Elections	Communications	Property Management
Alameda	$ 9,612,530	$ 59,890,314	$ 3,852,123	$ 9,708,252	$ 20,138,971	$ —	$ 6,359,940
Alpine	737,273	1,614,196	238,232	—	140,601	68,375	452,380
Amador	1,199,557	2,089,108	943,553	177,989	917,776	—	490,981
Butte	3,974,880	8,962,007	2,317,715	1,179,898	2,492,308	—	7,760
Calaveras	1,346,577	3,779,495	670,126	338,935	343,351	25,576	635,464
Colusa	694,393	1,632,183	163,031	55,169	394,223	—	909,542
Contra Costa	8,541,512	30,034,557	3,662,979	6,620,660	8,261,203	1,754,523	27,693,628
Del Norte	767,935	1,673,985	345,619	346,668	194,057	—	1,152,016
El Dorado	3,095,219	10,681,429	2,664,226	1,002,258	3,652,042	3,620,930	4,347,478
Fresno	6,064,946	21,043,516	3,076,353	1,896,237	4,763,523	—	15,603,223
Glenn	783,615	1,781,180	149,150	133,375	365,119	—	811,536
Humboldt	1,552,240	4,618,233	1,927,959	548,850	1,631,396	140,886	2,088,718
Imperial	2,485,206	4,865,184	1,527,121	948,272	560,723	—	5,791,576
Inyo	1,226,447	1,923,434	654,202	287,816	241,829	—	1,101,832
Kern	11,207,846	16,586,889	3,980,681	2,246,694	2,670,774	1,119,171	19,108,708
Kings	1,444,998	4,061,147	823,209	981,526	751,820	1,154,691	1,518,631
Lake	1,099,030	2,917,934	588,211	533,046	860,369	27,527	1,248,436
Lassen	734,115	1,735,456	329,069	233,674	364,994	629,465	936,409
Los Angeles	97,697,596	239,486,171	14,245,780	18,314,369	67,003,673	1,307,529	104,124,898
Madera	1,975,928	5,074,991	1,641,728	736,225	1,010,269	—	6,949,140
Marin	4,981,324	14,191,740	3,936,313	4,359,474	2,242,555	5,750,148	66,442
Mariposa	1,301,360	1,835,534	239,990	189,677	210,033	—	1,550,953
Mendocino	1,563,288	3,314,589	653,332	698,555	917,275	—	2,370,319
Merced	4,510,679	9,452,774	1,356,397	1,437,584	2,061,900	—	1,791,899
Modoc	586,406	1,217,026	72,836	18,240	153,279	—	370,435
Mono	1,528,649	2,398,205	587,584	—	53,905	179,044	793,753
Monterey	6,381,139	17,492,717	2,887,646	2,980,334	3,064,351	8,593,137	9,330,561
Napa	3,010,432	6,139,017	2,853,073	1,668,260	1,372,637	1,059,331	4,770,947
Nevada	1,271,280	4,015,691	378,578	311,216	1,162,282	—	992,124
Orange	28,328,818	121,760,752	7,910,031	1,839,959	25,664,263	—	20,053,525
Placer	8,920,721	17,562,620	2,895,998	6,045,496	4,114,806	—	8,022,484
Plumas	2,313,200	2,191,446	480,942	392,455	270,072	—	1,471,580
Riverside	25,063,718	45,880,018	4,790,453	7,516,169	10,486,360	3,802,733	53,248,150
Sacramento	7,161,835	37,209,505	5,788,892	18,471,288	14,000,081	—	16,368
San Benito	1,437,496	3,033,336	735,432	458,649	546,991	1,294,685	1,502,171
San Bernardino	12,509,252	57,972,568	9,343,277	12,690,263	7,810,165	—	31,125,735
San Diego	30,758,236	97,597,783	19,395,093	18,550,577	28,664,229	93,441,858	66,367,299
San Francisco	—	—	—	—	—	—	—
San Joaquin	8,059,774	17,297,275	1,022,583	2,468,708	9,483,965	—	25,229,178
San Luis Obispo	3,653,973	15,074,185	3,728,988	1,981,879	1,427,479	989,722	14,188,107
San Mateo	7,399,181	22,998,135	5,990,623	6,804,164	14,948,240	7,913,856	6,730,574
Santa Barbara	7,250,343	18,898,569	6,275,158	3,954,835	3,209,358	370,251	8,293,839
Santa Clara	17,322,407	64,093,602	6,541,221	12,960,552	12,245,325	11,913,327	38,469,525
Santa Cruz	4,000,691	7,537,691	1,884,352	1,932,877	4,640,041	3,167,439	65,018
Shasta	906,113	6,197,162	193,960	(34,083)	1,671,924	—	—
Sierra	484,594	1,343,352	392,819	—	10,671	321,443	195,923
Siskiyou	1,136,237	3,531,725	985,656	—	492,348	—	627,285
Solano	5,811,718	11,247,923	2,852,798	2,278,134	3,010,015	—	297,985
Sonoma	6,028,997	26,277,273	4,447,448	4,381,548	4,615,670	1,774,580	10,106,056
Stanislaus	6,842,050	12,677,409	2,181,113	—	2,337,409	—	6,898,611
Sutter	2,155,554	4,203,314	952,651	705,798	610,317	2,561,026	2,915,684
Tehama	613,576	2,815,651	493,928	318,911	326,685	—	1,051,255
Trinity	587,069	1,863,190	178,474	219,531	119,179	—	874,304
Tulare	2,653,858	8,883,905	1,799,855	568,444	2,165,174	1,032,173	6,403,173
Tuolumne	1,625,751	3,267,552	961,294	746,942	507,311	1,331,098	3,440,695
Ventura	14,841,894	27,978,059	4,901,809	3,483,042	3,705,825	—	7,472,892
Yolo	3,608,428	5,230,083	864,364	2,943,279	3,859,509	1,207,012	4,627,218
Yuba	3,797,518	2,436,063	426,843	653,315	787,510	—	525,051
Totals	**$ 396,649,402**	**$ 1,131,568,848**	**$ 155,182,871**	**$ 170,285,985**	**$ 289,728,160**	**$ 156,551,536**	**$ 543,589,414**

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2006-07 --- (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	$ 50,666,198	$ 1,260,787	$ 8,098,158	**$ 169,587,273**	$ 172,780,460	$ 106,867,280	$ 209,435,300
Alpine	563,314	60,000	1,130,814	**5,005,185**	226,405	2,106,032	398,055
Amador	8,989,100	47,077	2,195,672	**17,050,813**	4,873,496	7,431,677	5,440,614
Butte	1,300,947	—	882,864	**21,118,379**	24,138,086	15,391,145	28,148,868
Calaveras	1,178,953	92,324	3,536,953	**11,947,754**	2,303,162	8,163,738	3,460,548
Colusa	—	9,581	379,411	**4,237,533**	2,615,340	4,289,296	4,171,302
Contra Costa	33,645,220	45,642	26,821,029	**147,080,953**	94,354,703	95,772,659	126,575,256
Del Norte	406,720	103,942	1,465,761	**6,456,703**	4,319,343	3,283,621	6,118,634
El Dorado	4,202,965	652,607	7,843,593	**41,762,747**	19,964,758	29,867,660	23,989,819
Fresno	2,622,419	481,399	5,550,816	**61,102,432**	85,965,473	82,596,573	104,964,456
Glenn	256,934	7,436	1,026,776	**5,315,121**	2,975,244	5,422,948	5,256,016
Humboldt	4,080,685	180,896	1,374,395	**18,144,258**	13,486,302	12,464,901	17,300,543
Imperial	2,236,126	—	432,639	**18,846,847**	12,319,643	18,726,350	18,717,569
Inyo	100,000	316,680	3,411,410	**9,263,650**	3,648,283	4,857,341	6,250,302
Kern	5,749,837	740,704	10,191,405	**73,602,709**	81,271,617	73,304,055	109,731,413
Kings	3,413,926	134,883	1,033,400	**15,318,231**	12,792,220	12,777,546	19,006,584
Lake	1,186,677	2,026,248	3,436,078	**13,923,556**	7,522,687	9,715,320	11,168,109
Lassen	432,277	781,358	1,837,549	**8,014,366**	2,918,967	3,459,167	7,683,318
Los Angeles	175,287,788	—	85,088,316	**802,556,120**	1,190,319,269	1,328,392,241	1,262,890,270
Madera	20,292,609	258,980	3,655,242	**41,595,112**	9,467,758	11,565,693	19,684,457
Marin	25,391,316	—	30,684,906	**91,604,218**	30,640,055	25,234,289	29,647,166
Mariposa	1,303,597	242,835	1,146,449	**8,020,428**	2,831,408	4,312,447	3,294,137
Mendocino	1,880,582	606,917	4,176,983	**16,181,840**	11,816,375	9,725,087	12,773,501
Merced	14,130,612	2,344,120	6,090,253	**43,176,218**	24,577,422	16,255,620	30,593,420
Modoc	—	—	657,204	**3,075,426**	1,414,329	1,856,875	1,214,185
Mono	977,085	323,799	3,625,704	**10,467,728**	3,134,960	4,175,425	2,081,050
Monterey	18,809,733	1,249,170	4,590,450	**75,379,238**	40,278,187	35,138,888	60,198,133
Napa	8,765,589	—	11,428,801	**41,068,087**	16,700,796	20,716,983	20,735,159
Nevada	383,879	340,734	1,079,025	**9,934,809**	10,952,227	12,287,428	15,223,310
Orange	43,244,708	—	284,471,537	**533,273,593**	318,213,575	278,462,392	316,723,145
Placer	20,186,557	3,494,701	13,526,625	**84,770,008**	30,931,929	49,480,035	41,353,385
Plumas	1,419,268	1,299,876	1,229,309	**11,068,148**	2,823,283	6,364,509	2,944,424
Riverside	58,838,299	26,051,461	14,810,385	**250,487,746**	213,594,282	296,604,555	199,246,333
Sacramento	51,861,325	19,289,649	6,013,955	**159,812,898**	177,917,595	220,250,701	220,853,445
San Benito	—	—	—	**9,008,760**	3,951,817	5,190,539	7,429,735
San Bernardino	50,043,768	—	13,362,198	**194,857,226**	168,563,200	256,031,670	227,366,505
San Diego	55,403,707	2,285,408	—	**412,464,190**	341,867,899	250,188,676	309,969,636
San Francisco	—	—	—	**—**	—	—	—
San Joaquin	—	129,625	970,437	**64,661,545**	73,620,665	51,194,918	84,829,149
San Luis Obispo	8,943,108	—	1,870,357	**51,857,798**	26,255,504	29,172,858	26,733,772
San Mateo	9,766,896	—	21,265,262	**103,816,931**	74,136,005	77,047,693	109,119,190
Santa Barbara	13,163,725	—	13,388,807	**74,804,885**	58,242,293	54,333,545	63,034,083
Santa Clara	162,885,657	—	14,431,278	**340,862,894**	229,505,038	105,519,509	277,175,717
Santa Cruz	10,430,548	—	4,817,985	**38,476,642**	26,629,349	23,293,455	36,048,061
Shasta	7,140,228	659,467	1,502,587	**18,237,358**	22,846,053	19,296,559	23,659,403
Sierra	—	32,607	100,463	**2,881,872**	417,242	3,306,237	504,953
Siskiyou	475,200	220,156	1,148,217	**8,616,824**	7,601,308	7,960,962	7,181,243
Solano	8,546,127	363,704	13,082,266	**47,490,670**	58,316,800	58,724,863	35,100,757
Sonoma	20,181,505	2,931,624	24,194,841	**104,939,542**	57,218,981	59,580,509	90,122,175
Stanislaus	16,278,295	752,432	13,446,410	**61,413,729**	53,343,150	43,315,957	51,284,930
Sutter	1,662,957	—	5,674,548	**21,441,849**	8,211,337	6,934,528	9,795,282
Tehama	5,877,727	55,986	249,258	**11,802,977**	5,176,416	7,233,462	7,804,606
Trinity	273,963	165,000	1,804,521	**6,085,231**	2,413,885	2,421,861	3,606,898
Tulare	942,338	—	3,925,900	**28,374,820**	48,176,575	35,003,135	52,324,697
Tuolumne	814,344	450,831	9,776,301	**22,922,119**	5,998,174	9,999,780	6,580,188
Ventura	19,803,803	—	3,330,946	**85,518,270**	91,495,216	126,800,606	139,659,494
Yolo	20,608,379	—	1,607,158	**44,555,430**	25,408,835	8,953,185	21,653,326
Yuba	1,655,066	1,805,288	—	**12,086,654**	8,120,790	10,361,637	15,801,148
Totals	**$ 978,702,586**	**$ 72,295,934**	**$ 702,873,607**	**$ 4,597,428,343**	**$ 4,031,606,171**	**$ 4,069,186,621**	**$ 4,554,057,174**

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2006-07 --- (continued)
Summary of County Expenditures by Function and Activity

	Public Protection Function--(continued)					Public Ways and Facilities Function	
Counties	Fire Protection	Flood Control and Soil and Water Conservation	Protective Inspection	Other Protection	**Total**	Roads	Transportation Terminals
Alameda	$ —	$ —	$ 5,142,497	$ 65,320,041	**$ 559,545,578**	$ 27,840,216	$ —
Alpine	183,929	—	417,540	1,128,072	**4,460,033**	2,112,156	—
Amador	490,270	—	1,669,593	4,991,037	**24,896,687**	9,183,901	—
Butte	14,749,979	811,427	1,973,910	9,509,901	**94,723,316**	15,523,067	—
Calaveras	546,203	—	2,909,416	3,152,589	**20,535,656**	9,271,644	—
Colusa	60,000	9,581	1,141,949	1,236,547	**13,524,015**	6,439,384	301,235
Contra Costa	—	695,555	19,770,167	41,328,605	**378,496,945**	125,035,339	—
Del Norte	—	—	628,297	1,484,707	**15,834,602**	3,159,145	—
El Dorado	—	6,842,611	8,519,345	13,316,521	**102,500,714**	48,882,876	—
Fresno	—	—	9,711,510	29,965,896	**313,203,908**	50,277,740	—
Glenn	—	10,460	2,127,246	2,300,110	**18,092,024**	4,657,858	—
Humboldt	—	150,319	1,940,876	10,106,130	**55,449,071**	12,337,720	—
Imperial	4,813,188	—	4,270,264	8,757,866	**67,604,880**	11,007,348	—
Inyo	—	—	661,448	5,470,257	**20,887,631**	4,180,200	—
Kern	105,197,267	—	12,444,517	13,176,252	**395,125,121**	41,974,123	—
Kings	9,751,290	—	2,612,822	2,008,216	**58,948,678**	5,475,403	—
Lake	—	—	2,520,030	2,772,703	**33,698,849**	7,903,467	—
Lassen	—	—	860,883	3,136,940	**18,059,275**	7,492,828	—
Los Angeles	5,643,507	—	29,339,432	229,274,751	**4,045,859,470**	231,728,145	—
Madera	6,442,272	374,099	2,552,028	3,098,268	**53,184,575**	12,897,433	—
Marin	11,404,932	—	3,633,863	18,621,063	**119,181,368**	10,370,133	—
Mariposa	1,376,212	—	1,033,006	2,796,708	**15,643,918**	4,880,879	—
Mendocino	—	599,827	2,023,960	5,358,178	**42,296,928**	12,446,355	—
Merced	10,507,796	119,461	4,688,734	7,860,940	**94,603,393**	14,480,209	—
Modoc	—	—	694,464	844,885	**6,024,738**	5,819,341	—
Mono	—	—	541,062	2,156,276	**12,088,773**	4,639,708	—
Monterey	—	—	12,347,576	16,633,669	**164,596,453**	69,770,833	—
Napa	8,680,722	—	5,315,437	10,960,882	**83,109,979**	7,610,172	—
Nevada	—	—	2,807,588	6,517,177	**47,787,730**	11,077,800	—
Orange	—	—	8,724,438	95,855,047	**1,017,978,597**	43,856,793	—
Placer	5,513,600	—	7,423,887	16,357,286	**151,060,122**	47,513,856	—
Plumas	—	—	2,952,391	631,737	**15,716,344**	8,175,481	—
Riverside	149,150,986	—	28,141,482	40,038,839	**926,776,477**	139,810,098	—
Sacramento	—	—	20,673,228	44,827,962	**684,522,931**	96,256,584	—
San Benito	918,444	—	1,007,439	2,884,090	**21,382,064**	9,501,091	—
San Bernardino	2,353,861	—	13,858,829	21,415,631	**689,589,696**	66,611,776	—
San Diego	—	—	13,631,401	86,755,638	**1,002,413,250**	102,449,032	—
San Francisco	—	—	—	—	**—**	—	—
San Joaquin	—	—	12,897,500	15,557,518	**238,099,750**	43,894,269	—
San Luis Obispo	13,194,695	—	4,723,992	15,029,111	**115,109,932**	32,725,398	—
San Mateo	4,976,525	—	3,447,871	20,081,258	**288,808,542**	18,607,026	—
Santa Barbara	38,551,680	53	7,859,910	25,071,152	**247,092,716**	27,425,037	—
Santa Clara	1,552,397	1,099,636	9,665,296	31,590,719	**656,108,312**	88,935,037	—
Santa Cruz	2,442,385	—	5,276,254	11,399,263	**105,088,767**	14,186,193	—
Shasta	—	—	3,337,523	5,997,544	**75,137,082**	17,928,973	1,000
Sierra	73,478	—	203,614	718,014	**5,223,538**	3,495,353	—
Siskiyou	49,982	—	1,695,298	3,182,130	**27,670,923**	11,543,208	—
Solano	—	—	3,646,769	18,005,623	**173,794,812**	16,385,561	—
Sonoma	—	—	3,789,891	30,626,296	**241,337,852**	45,984,105	—
Stanislaus	1,294,460	—	6,573,009	19,132,781	**174,944,287**	19,541,918	224,532
Sutter	585,924	—	2,201,519	728,324	**28,456,914**	5,826,628	—
Tehama	3,269,777	—	1,710,330	2,158,294	**27,352,885**	6,731,048	—
Trinity	9,080	—	869,471	2,054,502	**11,375,697**	8,312,262	—
Tulare	12,657,509	—	6,765,590	14,187,403	**169,114,909**	28,915,504	—
Tuolumne	3,232,026	—	556,152	5,044,079	**31,410,399**	7,901,417	—
Ventura	—	—	10,140,091	19,221,275	**387,316,682**	42,315,438	—
Yolo	—	—	2,044,818	8,191,224	**66,251,388**	10,136,131	—
Yuba	—	46,741	3,624,272	4,145,913	**42,100,501**	13,224,450	—
Totals	**$ 419,674,376**	**$ 10,759,770**	**$ 331,741,725**	**$ 1,084,173,840**	**$ 14,501,199,677**	**$ 1,756,665,090**	**$ 526,767**

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2006-07 --- (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	$ —	$ 1,332,069	**$ 29,172,285**	$ 112,326,726	$ 108,779,902	$ 194,606,813	$ 24,112,330
Alpine	—	—	**2,112,156**	1,052,660	21,864	310,739	305,294
Amador	—	—	**9,183,901**	3,018,276	—	2,703,316	1,205,738
Butte	—	—	**15,523,067**	15,968,594	6,734,496	33,997,468	3,902,183
Calaveras	—	—	**9,271,644**	3,858,585	—	2,791,232	1,097,360
Colusa	—	—	**6,740,619**	2,078,765	87,886	3,265,062	805,161
Contra Costa	1,696,589	—	**126,731,928**	62,702,880	2,569,955	101,190,853	15,536,002
Del Norte	—	—	**3,159,145**	2,485,816	—	4,668,141	640,795
El Dorado	—	—	**48,882,876**	16,957,545	—	13,514,400	2,578,307
Fresno	2,341,047	—	**52,618,787**	88,815,496	3,392,095	53,864,848	17,818,677
Glenn	—	—	**4,657,858**	4,465,497	335,694	5,946,544	1,407,862
Humboldt	—	—	**12,337,720**	24,576,759	2,477,129	25,214,433	2,608,901
Imperial	—	—	**11,007,348**	20,731,417	—	16,039,196	2,224,116
Inyo	—	—	**4,180,200**	4,955,089	—	2,890,385	636,906
Kern	—	—	**41,974,123**	35,245,675	1,834,795	78,475,385	11,790,292
Kings	—	—	**5,475,403**	10,275,648	3,362,068	9,625,666	1,868,082
Lake	—	—	**7,903,467**	4,818,150	—	9,048,057	3,390,897
Lassen	245,851	—	**7,738,679**	2,206,814	—	3,821,704	1,574,138
Los Angeles	—	6,024,028	**237,752,173**	736,549,906	176,891,864	1,121,004,634	175,719,160
Madera	—	—	**12,897,433**	4,167,842	6,595,571	10,615,874	1,824,946
Marin	55,000	—	**10,425,133**	35,642,624	6,637,388	29,708,867	7,853,078
Mariposa	—	—	**4,880,879**	2,315,020	—	1,806,708	875,420
Mendocino	—	—	**12,446,355**	6,230,385	2,046,921	17,063,663	2,579,412
Merced	—	—	**14,480,209**	15,437,939	6,132,537	18,180,676	3,593,347
Modoc	3,864	—	**5,823,205**	2,138,266	—	1,521,050	942,567
Mono	—	—	**4,639,708**	3,188,969	2,851,441	1,690,390	1,013,639
Monterey	—	—	**69,770,833**	55,615,438	2,359,530	46,697,746	5,570,329
Napa	—	—	**7,610,172**	14,974,745	—	15,717,963	4,894,634
Nevada	—	—	**11,077,800**	7,044,760	1,924,171	7,047,587	1,642,874
Orange	—	4,760,899	**48,617,692**	147,006,735	134,612,482	178,682,044	41,615,689
Placer	—	—	**47,513,856**	16,075,504	4,977,380	27,663,695	—
Plumas	—	—	**8,175,481**	5,589,439	—	3,049,018	953,050
Riverside	—	1,374,805	**141,184,903**	159,959,717	36,549,590	120,431,365	24,555,592
Sacramento	66,600	—	**96,323,184**	399,072,840	147,519,854	46,225,012	23,623,610
San Benito	—	—	**9,501,091**	3,555,661	—	3,192,646	853,955
San Bernardino	16,651,337	—	**83,263,113**	93,864,413	35,776,774	129,467,081	22,017,512
San Diego	—	—	**102,449,032**	133,268,727	118,213,630	214,385,289	44,328,928
San Francisco	—	—	**—**	—	—	—	—
San Joaquin	—	—	**43,894,269**	34,228,602	—	61,244,430	10,506,031
San Luis Obispo	—	—	**32,725,398**	25,617,358	6,020,907	25,889,871	5,988,817
San Mateo	1,062,233	—	**19,669,259**	67,438,206	2,669,694	91,304,189	15,597,465
Santa Barbara	—	—	**27,425,037**	31,079,238	47,113,666	59,076,278	10,965,294
Santa Clara	—	321,550	**89,256,587**	121,849,635	5,624,971	218,474,504	43,350,256
Santa Cruz	—	179,300	**14,365,493**	25,929,081	22,400,575	49,398,520	6,814,833
Shasta	108,125	—	**18,038,098**	18,174,588	6,471,762	20,918,142	3,852,300
Sierra	—	—	**3,495,353**	1,190,426	—	739,537	542,670
Siskiyou	3,783	—	**11,546,991**	4,742,470	—	12,105,530	891,615
Solano	—	—	**16,385,561**	39,326,497	8,862,309	45,492,064	5,410,927
Sonoma	—	—	**45,984,105**	56,667,000	—	45,464,922	15,904,893
Stanislaus	—	—	**19,766,450**	23,945,419	27,429,040	53,163,944	5,860,047
Sutter	—	—	**5,826,628**	10,393,129	—	22,110,970	—
Tehama	1,118,916	—	**7,849,964**	3,274,346	1,700,744	6,979,833	1,612,383
Trinity	116,668	—	**8,428,930**	2,455,813	385,429	2,437,690	955,721
Tulare	—	—	**28,915,504**	30,022,156	39,451,113	43,573,791	8,348,173
Tuolumne	—	—	**7,901,417**	5,209,580	—	4,791,271	794,913
Ventura	—	—	**42,315,438**	54,969,385	—	50,961,790	13,128,002
Yolo	—	—	**10,136,131**	12,443,608	8,525,247	20,248,848	3,313,737
Yuba	—	—	**13,224,450**	6,924,386	—	—	—
Totals	**$ 23,470,013**	**$ 13,992,651**	**$ 1,794,654,521**	**$ 2,834,120,245**	**$ 989,340,474**	**$ 3,390,501,674**	**$ 611,798,860**

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2006-07 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	---Health Function--- (continued) Total	-------Sanitation------- Refuse Collection Total	----------Public Assistance Function---------- Welfare	Social Services	General Relief	Care of Court Wards	Veteran's Services
Alameda	$ 439,825,771	$ —	$ 303,972,076	$ 128,169,387	$ 27,126,493	$ 1,654,027	$ —
Alpine	1,690,557	6,713	1,083,890	242,959	972	—	—
Amador	6,927,330	—	5,559,687	1,905,250	19,351	—	92,382
Butte	60,602,741	—	73,352,441	50,896,097	726,478	201,287	175,080
Calaveras	7,747,177	—	11,639,178	387,997	51,101	237,600	—
Colusa	6,236,874	—	6,849,597	73,443	4,986	3,600	62,825
Contra Costa	181,999,690	—	222,232,534	110,223,092	5,169,441	—	674,567
Del Norte	7,794,752	—	12,322,744	5,610,622	46,805	—	91,497
El Dorado	33,050,252	—	23,244,346	13,467,212	160,194	—	433,577
Fresno	163,891,116	—	392,670,427	85,337,277	4,540,537	—	192,413
Glenn	12,155,597	—	14,064,464	5,266,694	95,712	—	38,514
Humboldt	54,877,222	—	52,919,043	8,222,588	1,527,033	—	121,426
Imperial	38,994,729	—	56,368,234	14,412,537	46,170	—	85,344
Inyo	8,482,380	24,659	5,935,681	—	185,931	—	128,347
Kern	127,346,147	—	312,570,861	3,903,319	234,503	—	529,707
Kings	25,131,464	—	48,353,441	613,250	49,495	—	466,811
Lake	17,257,104	—	28,901,903	1,141,318	194,960	—	152,044
Lassen	7,602,656	—	12,325,332	1,327,655	363,749	—	90,236
Los Angeles	2,210,165,564	—	2,921,917,938	1,275,132,464	147,998,527	5,653,890	1,988,082
Madera	23,204,233	1,080,520	45,547,595	2,103,438	968,616	—	247,327
Marin	79,841,957	—	26,944,723	16,577,383	2,948,255	—	90,454
Mariposa	4,997,148	—	3,566,145	3,415,427	32,027	—	43,508
Mendocino	27,920,381	—	25,163,981	26,020,320	828,696	—	255,913
Merced	43,344,499	—	103,114,612	26,258,273	514,440	—	202,013
Modoc	4,601,883	—	4,325,004	669,230	100,986	64,211	38,546
Mono	8,744,439	—	2,176,425	780,087	13,509	—	29,500
Monterey	110,243,043	143,209	121,560,898	3,640,192	490,353	—	462,154
Napa	35,587,342	—	16,262,908	8,093,966	569,241	507,064	90,330
Nevada	17,659,392	—	16,346,013	3,431,790	161,761	1,249,357	228,271
Orange	501,916,950	—	454,880,298	189,862,381	6,747,952	—	—
Placer	48,716,579	—	52,087,759	33,249,353	833,834	—	357,979
Plumas	9,591,507	—	7,692,590	137,417	—	194,882	183,631
Riverside	341,496,264	—	455,978,845	240,589,683	488,393	1,216,102	876,607
Sacramento	616,441,316	—	551,467,621	54,835,511	14,300,849	—	—
San Benito	7,602,262	—	11,599,177	2,621,783	525	85,813	69,060
San Bernardino	281,125,780	—	724,327,321	1,626,479	1,070,106	—	1,326,019
San Diego	510,196,574	9,572,958	491,323,157	357,942,902	1,818,815	9,871,417	740,813
San Francisco	—	—	—	—	—	—	—
San Joaquin	105,979,063	53,971	264,184,022	32,863,416	1,906,280	6,696,607	344,501
San Luis Obispo	63,516,953	509,868	52,986,128	21,414,176	4,388,444	7,962,905	363,570
San Mateo	177,009,554	7,794,258	61,842,165	76,812,277	6,281,715	—	—
Santa Barbara	148,234,476	—	84,616,481	21,058,552	1,124,630	2,365,058	253,343
Santa Clara	389,299,366	1,306,035	350,547,249	229,911,235	5,175,220	9,493,851	536,226
Santa Cruz	104,543,009	—	90,294,723	4,917,210	713,205	139,926	415,510
Shasta	49,416,792	—	77,829,006	—	594,986	—	266,279
Sierra	2,472,633	—	1,899,700	572,126	—	—	—
Siskiyou	17,739,615	—	16,031,731	1,351,602	103,130	61,572	160,077
Solano	99,091,797	—	114,217,081	14,717,539	10,487,157	295,322	571,104
Sonoma	118,036,815	—	102,118,776	22,970,943	902,753	—	419,600
Stanislaus	110,398,450	—	128,728,948	83,294,811	—	—	—
Sutter	32,504,099	—	22,817,439	4,879,349	40,702	—	81,425
Tehama	13,567,306	12,605	31,022,400	330,774	319,280	200,418	34,582
Trinity	6,234,653	—	5,930,029	—	33,213	—	56,427
Tulare	121,395,233	—	139,316,514	61,586,339	2,288,586	468,498	212,944
Tuolumne	10,795,764	2,702,086	17,373,834	—	—	303,899	135,017
Ventura	119,059,177	—	105,895,499	36,963,879	459,154	—	—
Yolo	44,531,440	—	53,412,634	14,415,837	409,964	1,807,929	225,468
Yuba	6,924,386	—	39,240,229	7,637,100	8,989	—	223,865
Totals	$7,825,761,253	$ 23,206,882	$ 9,380,953,477	$ 3,313,885,941	$ 255,668,204	$ 50,735,235	$ 14,864,915

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2006-07 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	Public Assistance Function (continued): Other Public Assistance	Public Assistance Function (continued): Total	Education Function: School Administration	Education Function: Library Services	Education Function: Agricultural Education	Education Function: Other Education	Education Function: Total
Alameda	$ 82,509,567	**$ 543,431,550**	$ —	$ 18,733,271	$ 186,036	$ —	**$ 18,919,307**
Alpine	12,127	**1,339,948**	48,242	313,508	—	147,063	**508,813**
Amador	—	**7,576,670**	—	817,891	152,878	—	**970,769**
Butte	2,051,456	**127,402,839**	—	2,714,130	247,228	—	**2,961,358**
Calaveras	867,532	**13,183,408**	—	631,675	200,495	—	**832,170**
Colusa	232,738	**7,227,189**	721	673,037	205,098	—	**878,856**
Contra Costa	52,559,034	**390,858,668**	—	25,456,630	240,611	—	**25,697,241**
Del Norte	663,994	**18,735,662**	—	—	25,508	41,212	**66,720**
El Dorado	3,071,349	**40,376,678**	—	2,929,170	319,903	—	**3,249,073**
Fresno	7,800,888	**490,541,542**	—	28,588,679	527,972	—	**29,116,651**
Glenn	1,416,351	**20,881,735**	—	132,672	230,697	—	**363,369**
Humboldt	2,274,067	**65,064,157**	—	2,771,318	125,108	—	**2,896,426**
Imperial	13,655,122	**84,567,407**	—	766,406	303,482	149,694	**1,219,582**
Inyo	53,113	**6,303,072**	—	675,785	89,669	—	**765,454**
Kern	48,053,101	**365,291,491**	—	9,446,812	431,185	—	**9,877,997**
Kings	10,565,556	**60,048,553**	—	1,527,860	219,501	—	**1,747,361**
Lake	1,811,043	**32,201,268**	—	1,236,444	162,109	—	**1,398,553**
Lassen	385,024	**14,491,996**	—	—	85,001	—	**85,001**
Los Angeles	75,846,106	**4,428,537,007**	—	99,518,564	—	—	**99,518,564**
Madera	405,794	**49,272,770**	—	1,534,440	136,160	—	**1,670,600**
Marin	9,555,434	**56,116,249**	—	11,222,813	248,560	—	**11,471,373**
Mariposa	1,606,168	**8,663,275**	168,400	409,538	121,970	—	**699,908**
Mendocino	—	**52,268,910**	—	1,546,200	219,290	—	**1,765,490**
Merced	7,407,472	**137,496,810**	—	2,283,451	332,029	—	**2,615,480**
Modoc	19,400	**5,217,377**	—	406,524	106,252	4,048	**516,824**
Mono	—	**2,999,521**	—	—	27,328	—	**27,328**
Monterey	10,194,377	**136,347,974**	—	6,277,426	533,505	—	**6,810,931**
Napa	4,195,956	**29,719,465**	—	—	350,201	—	**350,201**
Nevada	3,087,316	**24,504,508**	—	2,427,744	94,378	—	**2,522,122**
Orange	25,348,789	**676,839,420**	—	35,026,904	—	—	**35,026,904**
Placer	3,257,621	**89,786,546**	—	5,002,982	282,329	—	**5,285,311**
Plumas	1,003,164	**9,211,684**	—	684,678	97,151	—	**781,829**
Riverside	—	**699,149,630**	—	14,429,050	393,485	—	**14,822,535**
Sacramento	—	**620,603,981**	—	19,788,238	391,102	—	**20,179,340**
San Benito	2,494,302	**16,870,660**	—	602,704	88,231	—	**690,935**
San Bernardino	52,529,467	**780,879,392**	2,719,313	15,582,230	—	—	**18,301,543**
San Diego	71,247,479	**932,944,583**	—	27,740,828	773,034	—	**28,513,862**
San Francisco	—	**—**	—	—	—	—	**—**
San Joaquin	12,267,599	**318,262,425**	—	5,840,542	344,480	—	**6,185,022**
San Luis Obispo	5,704,893	**92,820,116**	—	7,277,831	354,622	1,213,560	**8,846,013**
San Mateo	55,492,716	**200,428,873**	—	—	138,344	—	**138,344**
Santa Barbara	13,834,614	**123,252,678**	—	2,699,463	194,820	—	**2,894,283**
Santa Clara	6,913,276	**602,577,057**	—	30,586,374	118,458	—	**30,704,832**
Santa Cruz	1,530,846	**98,011,420**	—	4,558,456	152,066	—	**4,710,522**
Shasta	6,166,832	**84,857,103**	—	1,529,955	228,624	—	**1,758,579**
Sierra	73,853	**2,545,679**	—	23,011	16,050	—	**39,061**
Siskiyou	8,560	**17,716,672**	—	878,513	125,313	—	**1,003,826**
Solano	5,563,205	**145,851,408**	—	20,798,768	274,903	—	**21,073,671**
Sonoma	8,166,965	**134,579,037**	—	—	1,006,730	—	**1,006,730**
Stanislaus	9,004,250	**221,028,009**	—	9,863,180	407,495	—	**10,270,675**
Sutter	—	**27,818,915**	—	1,254,088	177,934	—	**1,432,022**
Tehama	714,781	**32,622,235**	—	548,315	114,942	—	**663,257**
Trinity	5,134	**6,024,803**	—	214,580	63,068	—	**277,648**
Tulare	18,521,211	**222,394,092**	—	3,105,410	870,590	—	**3,976,000**
Tuolumne	—	**17,812,750**	—	1,187,480	167,224	—	**1,354,704**
Ventura	43,779,729	**187,098,261**	—	10,627,385	441,146	—	**11,068,531**
Yolo	2,773,903	**73,045,735**	—	3,962,237	336,154	—	**4,298,391**
Yuba	1,098,651	**48,208,834**	—	665,971	63,776	—	**729,747**
Totals	**$ 687,801,925**	**$ 13,703,909,697**	**$ 2,936,676**	**$ 447,521,161**	**$ 13,544,225**	**$ 1,555,577**	**$ 465,557,639**

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2006-07 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	Recreation and Cultural Services: Recreation Facilities	Cultural Services	Veteran's Memorial Building	Small Craft Harbors	Total	Debt Service Function: Retirement of Long-Term Debt
Alameda	$ —	$ —	$ 545,562	$ —	**$ 545,562**	$ 63,856,549
Alpine	617,014	—	—	—	**617,014**	30,000
Amador	159,502	194,162	—	—	**353,664**	—
Butte	28,626	—	413,959	—	**442,585**	2,769,436
Calaveras	636,654	45,353	—	—	**682,007**	791,230
Colusa	28,336	—	12,374	—	**40,710**	453,315
Contra Costa	—	—	—	—	**—**	27,115,776
Del Norte	293,410	12,792	—	—	**306,202**	541,483
El Dorado	940,641	130,914	—	—	**1,071,555**	1,859,731
Fresno	3,331,118	—	—	—	**3,331,118**	9,940,000
Glenn	—	—	—	—	**—**	275,867
Humboldt	739,833	—	31,834	—	**771,667**	1,051,051
Imperial	476,478	—	—	—	**476,478**	2,693,407
Inyo	1,534,829	151,475	—	—	**1,686,304**	835,899
Kern	13,179,804	—	173,698	—	**13,353,502**	15,641,055
Kings	1,559,113	—	—	—	**1,559,113**	411,733
Lake	1,985,284	336,774	—	—	**2,322,058**	—
Lassen	109,536	—	—	—	**109,536**	555,000
Los Angeles	155,743,444	66,574,457	—	—	**222,317,901**	149,579,000
Madera	—	—	—	—	**—**	959,900
Marin	4,848,791	4,043,556	—	—	**8,892,347**	3,858,421
Mariposa	304,154	393,942	—	—	**698,096**	196,772
Mendocino	—	322,874	—	—	**322,874**	6,231,931
Merced	2,133,662	—	—	—	**2,133,662**	4,100,923
Modoc	156,351	74,900	—	—	**231,251**	85,000
Mono	767,625	19,840	—	—	**787,465**	371,963
Monterey	7,041,525	—	—	—	**7,041,525**	2,875,000
Napa	220,599	—	—	—	**220,599**	2,366,641
Nevada	—	—	—	—	**—**	1,065,375
Orange	721,911	—	—	17,513,334	**18,235,245**	188,578,753
Placer	3,550,529	724,508	—	—	**4,275,037**	1,260,794
Plumas	259,094	221,579	81,746	—	**562,419**	465,262
Riverside	—	196,969	—	—	**196,969**	23,594,685
Sacramento	18,642,794	—	—	—	**18,642,794**	23,842,933
San Benito	199,923	—	—	—	**199,923**	185,000
San Bernardino	15,182,187	4,434,095	—	—	**19,616,282**	29,951,772
San Diego	20,523,984	—	—	—	**20,523,984**	71,872,221
San Francisco	—	—	—	—	**—**	—
San Joaquin	4,600,156	240,000	—	—	**4,840,156**	5,737,618
San Luis Obispo	6,361,618	—	—	—	**6,361,618**	5,766,744
San Mateo	8,582,490	—	—	—	**8,582,490**	8,199,658
Santa Barbara	8,712,245	783,717	—	—	**9,495,962**	7,605,943
Santa Clara	33,580,279	—	—	—	**33,580,279**	83,147,371
Santa Cruz	6,172,727	353,765	66,002	—	**6,592,494**	3,702,042
Shasta	21,553	—	181,983	—	**203,536**	1,700,443
Sierra	144,613	—	—	—	**144,613**	278,524
Siskiyou	—	100,022	—	—	**100,022**	122,110
Solano	1,353,512	—	19,929	—	**1,373,441**	10,512,505
Sonoma	11,307,790	—	1,597,580	—	**12,905,370**	13,801,177
Stanislaus	8,430,190	—	—	—	**8,430,190**	17,462,191
Sutter	254,908	264,256	192,780	—	**711,944**	195,665
Tehama	157,643	—	102,759	—	**260,402**	950,399
Trinity	—	—	—	—	**—**	539,984
Tulare	1,741,562	119,582	—	—	**1,861,144**	8,867,174
Tuolumne	1,185,297	44,333	—	—	**1,229,630**	—
Ventura	—	—	—	—	**—**	31,578,046
Yolo	1,374,649	10,000	—	—	**1,384,649**	671,349
Yuba	—	—	—	—	**—**	245,000
Totals	**$ 349,897,983**	**$ 79,793,865**	**$ 3,420,206**	**$ 17,513,334**	**$ 450,625,388**	**$ 841,347,821**

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2006-07 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	Debt Service Function---(continued)---: Interest on Long-Term Debt	Interest on Short-Term Notes and Warrants	Total	Total of Financing Uses	Transfers Out	Total Financing Uses and Transfers Out
Alameda	$ 15,628,518	$ —	$ 79,485,067	$ 1,840,512,393	$ 16,057,210	$ 1,856,569,603
Alpine	37,571	—	67,571	15,807,990	—	15,807,990
Amador	607,390	—	607,390	67,567,224	32,390	67,599,614
Butte	3,617,449	—	6,386,885	329,161,170	—	329,161,170
Calaveras	42,172	—	833,402	65,033,218	—	65,033,218
Colusa	246,457	9,690	709,462	39,595,258	291	39,595,549
Contra Costa	27,045,896	5,261,479	59,423,151	1,310,288,576	59,165,220	1,369,453,796
Del Norte	520,592	—	1,062,075	53,415,861	—	53,415,861
El Dorado	437,701	—	2,297,432	273,191,327	1,333,229	274,524,556
Fresno	20,245,477	—	30,185,477	1,143,991,031	—	1,143,991,031
Glenn	150,378	9,444	435,689	61,901,393	186,017	62,087,410
Humboldt	947,000	—	1,998,051	211,538,572	—	211,538,572
Imperial	4,204,373	—	6,897,780	229,615,051	866,203	230,481,254
Inyo	125,072	—	960,971	52,554,321	400,609	52,954,930
Kern	22,819,094	—	38,460,149	1,065,031,239	34,379,018	1,099,410,257
Kings	503,537	—	915,270	169,144,073	—	169,144,073
Lake	—	—	—	108,704,855	72,145	108,777,000
Lassen	60,839	—	615,839	56,717,348	—	56,717,348
Los Angeles	142,407,085	17,682,414	309,668,499	12,356,375,298	1,062,384,672	13,418,759,970
Madera	960,773	—	1,920,673	184,825,916	522,623	185,348,539
Marin	8,057,364	—	11,915,785	389,448,430	104,514	389,552,944
Mariposa	107,851	—	304,623	43,908,275	2,138	43,910,413
Mendocino	7,378,459	4,465,949	18,076,339	171,279,117	—	171,279,117
Merced	4,878,053	—	8,978,976	346,829,247	198,000	347,027,247
Modoc	8,745	—	93,745	25,584,449	—	25,584,449
Mono	98,166	—	470,129	40,225,091	175,000	40,400,091
Monterey	4,238,128	1,612,663	8,725,791	579,058,997	3,534,417	582,593,414
Napa	1,653,918	—	4,020,559	201,686,404	—	201,686,404
Nevada	869,974	—	1,935,349	115,421,710	71,691	115,493,401
Orange	49,550,832	—	238,129,585	3,070,017,986	275,000	3,070,292,986
Placer	1,124,013	—	2,384,807	433,792,266	3,615,729	437,407,995
Plumas	881,802	—	1,347,064	56,454,476	68,174	56,522,650
Riverside	40,639,442	2,683,000	66,917,127	2,441,031,651	763,400	2,441,795,051
Sacramento	46,988,682	21,270,379	92,101,994	2,308,628,438	161,091	2,308,789,529
San Benito	50,165	—	235,165	65,490,860	—	65,490,860
San Bernardino	38,751,435	3,844,419	72,547,626	2,140,180,658	96,030,353	2,236,211,011
San Diego	100,223,029	10,884,849	182,980,099	3,202,058,532	—	3,202,058,532
San Francisco	—	—	—	—	—	—
San Joaquin	3,435,090	—	9,172,708	791,148,909	20,981,928	812,130,837
San Luis Obispo	3,988,578	—	9,755,322	381,503,018	2,662,317	384,165,335
San Mateo	13,203,608	—	21,403,266	827,651,517	116,312,262	943,963,779
Santa Barbara	2,726,139	130,556	10,462,638	643,662,675	871,545	644,534,220
Santa Clara	14,267,554	1,303,813	98,718,738	2,242,414,100	379,719,889	2,622,133,989
Santa Cruz	3,098,215	—	6,800,257	378,588,604	—	378,588,604
Shasta	2,694,178	—	4,394,621	252,043,169	1,297,454	253,340,623
Sierra	26,657	—	305,181	17,107,930	26,400	17,134,330
Siskiyou	61,926	—	184,036	84,578,909	57,653	84,636,562
Solano	14,719,832	1,806,177	27,038,514	532,099,874	1,546,159	533,646,033
Sonoma	16,671,747	—	30,472,924	689,262,375	2,672,565	691,934,940
Stanislaus	9,938,127	—	27,400,318	633,652,108	16,284,973	649,937,081
Sutter	176,210	—	371,875	118,564,246	—	118,564,246
Tehama	444,975	47,748	1,443,122	95,574,753	576,666	96,151,419
Trinity	1,109,597	—	1,649,581	40,076,543	213,460	40,290,003
Tulare	4,555,661	—	13,422,835	589,454,537	1,202,172	590,656,709
Tuolumne	—	—	—	96,128,869	10,239,624	106,368,493
Ventura	4,702,961	6,970,336	43,251,343	875,627,702	46,395,777	922,023,479
Yolo	1,017,422	—	1,688,771	245,891,935	339,190	246,231,125
Yuba	51,971	—	296,971	123,571,543	1,800	123,573,343
Totals	**$ 642,997,880**	**$ 77,982,916**	**$ 1,562,328,617**	**$ 44,924,672,017**	**$ 1,881,800,968**	**$ 46,806,472,985**

* San Francisco data is located in Appendix A

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Alameda

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 296,255,290
Less Than County Wide Funds - Secured and Unsecured	14,844,764
Property Tax In-Lieu of Vehicle License Fees	138,384,583
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	187,166
Total Property Taxes	**449,671,803**
Other Taxes	
Sales and Use Taxes	23,307,017
Transportation Tax (Non-Transit)	2,876,841
Property Transfer	15,661,949
Transient Lodging	557,267
Timber Yield	—
Aircraft	2,219,427
Construction Development Taxes	—
Utility Users Tax	9,157,082
Other	27,358,887
Total Other Taxes	**81,138,470**
Total Taxes	**530,810,273**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	19,552
Business Licenses	95,584
Construction Permits	2,980,287
Road Privileges and Permits	572,761
Zoning Permits	139,836
Franchises	1,972,812
Other	1,340,043
Total Licenses Permits and Franchises	**7,120,875**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	5,498,544
Other Court Fines	2,149,668
Forfeitures and Penalties	2,281,429
Penalties and Cost on Delinquent Taxes	1,426,829
Total Fines, Forfeitures and Penalties	**11,356,470**
Revenue from Use of Money and Property	
Interest	52,215,832
Rents and Concessions	3,839,110
Royalties	—
Total Revenue from the Use of Money and Property	**56,054,942**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	19,949,415
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	64,561,755
Public Assistance Administration	65,379,414
Public Assistance Programs	150,879,264
Realignment for Social Services	78,013,597
Health:	
Aid for Mental Health	16,290,787
Realignment for Mental Health	42,872,041
Medically Indigent Adults	—
Alcohol and Drug Abuse	6,435,533
Other Aid for Health	58,884,412
Realignment for Health Services	17,997,383
Homeowners' Property Tax Relief	3,496,129
Open Space Tax Relief	162,845
SB90 Mandated Costs	10,898,223
Public Safety Fund	121,027,510
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	5,480,283
Office of Criminal Justice and Planning Programs	807,895
Library	—
District Attorney Programs	3,321,360
Law Enforcement	—
Other	33,745,459
Total State	**700,203,305**
Federal	
Public Assistance Administration	143,544,824
Public Assistance Programs	65,386,219
Health Administration	13,636,349
Workforce Investment Act (WIA)	8,109,033
Community Development Block Grant	3,341,047
Health Grants	41,779,170
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	351,421
DEA Programs/Drug and Alcohol Programs	9,456,532
District Attorney Programs	441,500
Aging Programs	—
Senior Citizens Programs	—
Road Projects	2,026,043
Law Enforcement	—
Other	21,366,442
Total Federal	**309,438,580**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	36,010,775
Total Other Aid	**36,010,775**
Charges for Current Services	
Assessments and Tax Collection Fees	7,322,637
Property Tax Administrative Fees	10,104,347
Auditing and Accounting Fees	583,209
Communication Services	97,693
Election Services	4,155,161
Legal Services	5,322,126
Planning and Engineering Services	407,731
Agricultural Services	176,425
Civil Process Services	533,683
Court Fees and Costs	8,001,573
Booking Fees	2,491,919
Estate Fees	785,548
Human Services	620,622
Law Enforcement Services	54,872,514
Recording Fees	11,642,294
Road and Street Services	88,764
Health Fees	19,416,274
Mental Health Services	65,388,456
California Children Services	4,062
Sanitation Services	—
Institutional Care and Services	29,422,677
Library Services	2,369,795
Park and Recreation Fees	—
Other:	
Personnel Services	1,071,735
Building Maintenance and Grounds	2,015,119
Administrative Services	3,909,372
Other	21,551,905
Total Charges for Current Services	**252,355,641**
Miscellaneous Revenue	
Other Sales	337,836
Tobacco Settlement	50,910,133
Welfare Repayments	—
Cancelled Warrants	—
Other	14,160,817
Total Miscellaneous Revenue	**65,408,786**
Other Financing Sources	
Sale of Fixed Assets	8,713,214
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	3,000,000
Total Other Financing Sources	**11,713,214**
Total General County Revenues Before Transfers	**1,980,472,861**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	22,207,836
Total General County Revenues and Transfers In	**$ 2,002,680,697**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Alameda

General	
Board of Supervisors	$ 4,455,942
Clerk of the Board	1,266,699
Administrative Officer	3,889,889
Other	—
Total Legislative and Administrative	**9,612,530**
Finance	
Auditor-Controller	11,385,295
Treasurer-Tax Collector	7,873,178
Assessor	17,872,078
Other	22,759,763
Total Finance	**59,890,314**
Counsel	
County Counsel	3,852,123
Other	—
Total Counsel	**3,852,123**
Total Personnel	**9,708,252**
Total Elections	**20,138,971**
Total Communications	**—**
Total Property Management	**6,359,940**
Plant Acquisition	
Jails	38,555,740
Courts	239,441
Other	11,871,017
Total Plant Acquisition	**50,666,198**
Total Promotion	**1,260,787**
Total Other General	**8,098,158**
Total General	**169,587,273**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	30,039,719
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	16,805,143
County Clerk	—
Grand Jury (Including Audit)	241,365
District Attorney-Prosecution	51,426,844
District Attorney-Family Support	25,065,393
Public Defender	32,329,730
Court Appointed Counsel	4,915,166
Other	11,957,100
Total Judicial	**172,780,460**
Total Police Protection	**106,867,280**
Detention and Correction	
Adult Detention	124,952,805
Juvenile Detention	35,301,765
Probation	49,180,730
Total Detention and Correction	**209,435,300**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	1,590,236
Building Inspector	2,861,951
Other	690,310
Total Protective Inspection	**5,142,497**
Other Protection	
Local Agency Formation Commission (LAFCO)	104,427
Recorder	7,669,079
Coroner	5,662,229
Emergency Services	2,413,218
Planning and Zoning	29,639,542
Pound	2,107,989
Other	17,723,557
Total Other Protection	**65,320,041**
Total Public Protection	**559,545,578**

Public Ways and Facilities	
Total Roads	27,840,216
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	1,332,069
Total Public Ways and Facilities	**29,172,285**
Health	
Total Public Health	112,326,726
Total Medical Care	108,779,902
Total Mental Health	194,606,813
Total Drug and Alcohol Abuse Services	24,112,330
Total Health	**439,825,771**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	50,673,412
Aid Programs - Cash (Grants)	253,298,664
Total Welfare	**303,972,076**
Social Services	
Administration and Programs	128,169,387
Other	—
Total Social Services	**128,169,387**
General Relief	
Aid to Indigents	27,083,725
Indigent Burial	42,768
Total General Relief	**27,126,493**
Total Care of Court Wards	**1,654,027**
Total Veteran Services	**—**
Other Public Assistance	
Workforce Investment Act (WIA)	75,686,168
Other	6,823,399
Total Other Public Assistance	**82,509,567**
Total Public Assistance	**543,431,550**
Education	
Total School Administration	—
Total Library Services	18,733,271
Total Agricultural Education	186,036
Total Other Education	—
Total Education	**18,919,307**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	—
Total Veteran Memorial Building	545,562
Total Small Craft Harbors	—
Total Recreation and Cultural	**545,562**
Debt Service	
Total Retirement of Long-Term Debt	63,856,549
Total Interest on Long-Term Debt	15,628,518
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**79,485,067**
Total General County Expenditures Before Transfers	**1,840,512,393**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	16,057,210
Total General County Expenditures and Transfers Out	**$ 1,856,569,603**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 1,516,701,000	$ 517,233,000	$ 999,468,000

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Alameda

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
1996 Pension Obligation Bonds	1996	2005	2018	$ 935,505,000	$ 935,505,000	$ 100,560,000	$ 834,945,000
Total Pension Obligation Bonds				**935,505,000**	**935,505,000**	**100,560,000**	**834,945,000**
Special Assessment Bonds							
1915 Act - Tennyson-Alquire A.D.	1999	1999	2012	1,435,000	1,435,000	795,900	639,100
1915 Act - West Happyland A.D.	1999	1999	2011	395,000	395,000	220,000	175,000
Total Special Assessment Bonds				**1,830,000**	**1,830,000**	**1,015,900**	**814,100**
Other Long-Term Debt Schedule							
ABAG 40 2004B Refunding	—	—	—	—	—	—	3,910,000
Broom sweeper	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	50,865,709
Fuel Cell Energy Center	—	—	—	—	—	—	2,689,971
Juv Justice Ctr Solar Power Project	—	—	—	—	—	—	3,000,000
Office Furnishings	—	—	—	—	—	—	—
Solar II Power Project	—	—	—	—	—	—	2,298,520
Solar Panels ECA	—	—	—	—	—	—	369,643
Solar Panels ECX	—	—	—	—	—	—	628,338
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**63,762,181**
County Total Bonds and Other Long-Term Debt				**$ 937,335,000**	**$ 937,335,000**	**$ 101,575,900**	**$ 899,521,281**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 486,233,479**

* 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 2006-07
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 $24.0 million in the current fiscal year.
   Reference: Table 6, Statement of County Revenues

2. 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 $67.9 million, of which $40.9 million was recognized in the current fiscal year.
   Reference: Table 6, Statement of County Revenues

3. Informational Note: The Pension Obligation Bonds reported constitute a contingent liability for the county. Although employees of 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 2006-07
Statement of County Revenues
County of Alpine

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 3,878,949
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	122,015
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	514,907
Total Property Taxes	**4,515,871**
Other Taxes	
Sales and Use Taxes	312,727
Transportation Tax (Non-Transit)	—
Property Transfer	56,449
Transient Lodging	565,773
Timber Yield	—
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**934,949**
Total Taxes	**5,450,820**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	343
Business Licenses	3,600
Construction Permits	332,122
Road Privileges and Permits	3,200
Zoning Permits	—
Franchises	27,083
Other	445
Total Licenses Permits and Franchises	**366,793**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	—
Other Court Fines	50,030
Forfeitures and Penalties	—
Penalties and Cost on Delinquent Taxes	96,751
Total Fines, Forfeitures and Penalties	**146,781**
Revenue from Use of Money and Property	
Interest	334,461
Rents and Concessions	207,953
Royalties	—
Total Revenue from the Use of Money and Property	**542,414**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	560,653
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	—
Public Assistance Administration	544,780
Public Assistance Programs	31,951
Realignment for Social Services	100,562
Health:	
Aid for Mental Health	18,432
Realignment for Mental Health	280,000
Medically Indigent Adults	—
Alcohol and Drug Abuse	—
Other Aid for Health	249,328
Realignment for Health Services	111,000
Homeowners' Property Tax Relief	7,807
Open Space Tax Relief	—
SB90 Mandated Costs	—
Public Safety Fund	128,412
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	104,782
Office of Criminal Justice and Planning Programs	—
Library	2,646
District Attorney Programs	—
Law Enforcement	500,000
Other	1,514,889
Total State	**4,155,242**
Federal	
Public Assistance Administration	560,583
Public Assistance Programs	54,588
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	—
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	9,270
DEA Programs/Drug and Alcohol Programs	252,513
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	590,436
Law Enforcement	10,600
Other	1,003,653
Total Federal	**2,481,643**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	83,281
Total Other Aid	**83,281**
Charges for Current Services	
Assessments and Tax Collection Fees	—
Property Tax Administrative Fees	—
Auditing and Accounting Fees	—
Communication Services	—
Election Services	1,001
Legal Services	1,669
Planning and Engineering Services	9,120
Agricultural Services	—
Civil Process Services	558
Court Fees and Costs	—
Booking Fees	3,198
Estate Fees	—
Human Services	—
Law Enforcement Services	16,087
Recording Fees	13,546
Road and Street Services	440,645
Health Fees	28,782
Mental Health Services	—
California Children Services	—
Sanitation Services	15,483
Institutional Care and Services	—
Library Services	2,761
Park and Recreation Fees	6,941
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	173,160
Other	485,652
Total Charges for Current Services	**1,198,603**
Miscellaneous Revenue	
Other Sales	709
Tobacco Settlement	—
Welfare Repayments	—
Cancelled Warrants	—
Other	141,041
Total Miscellaneous Revenue	**141,750**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**14,567,327**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 14,567,327**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Alpine

General	
Board of Supervisors	$ 321,361
Clerk of the Board	202,899
Administrative Officer	213,013
Other	—
Total Legislative and Administrative	**737,273**
Finance	
Auditor-Controller	328,190
Treasurer-Tax Collector	237,613
Assessor	267,341
Other	781,052
Total Finance	**1,614,196**
Counsel	
County Counsel	122,237
Other	115,995
Total Counsel	**238,232**
Total Personnel	**—**
Total Elections	**140,601**
Total Communications	**68,375**
Total Property Management	**452,380**
Plant Acquisition	
Jails	—
Courts	—
Other	563,314
Total Plant Acquisition	**563,314**
Total Promotion	**60,000**
Total Other General	**1,130,814**
Total General	**5,005,185**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	58,757
Fifty Percent Excess Revenue Calculation	13,924
Other Trial Court	—
County Clerk	—
Grand Jury (Including Audit)	2,630
District Attorney-Prosecution	77,330
District Attorney-Family Support	—
Public Defender	53,434
Court Appointed Counsel	—
Other	20,330
Total Judicial	**226,405**
Total Police Protection	**2,106,032**
Detention and Correction	
Adult Detention	154,336
Juvenile Detention	32,768
Probation	210,951
Total Detention and Correction	**398,055**
Total Fire Protection	**183,929**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	6,226
Building Inspector	411,314
Other	—
Total Protective Inspection	**417,540**
Other Protection	
Local Agency Formation Commission (LAFCO)	2,549
Recorder	—
Coroner	—
Emergency Services	419,342
Planning and Zoning	288,856
Pound	—
Other	417,325
Total Other Protection	**1,128,072**
Total Public Protection	**4,460,033**

Public Ways and Facilities	
Total Roads	2,112,156
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**2,112,156**
Health	
Total Public Health	1,052,660
Total Medical Care	21,864
Total Mental Health	310,739
Total Drug and Alcohol Abuse Services	305,294
Total Health	**1,690,557**
Sanitation	
Total Refuse Collection and Disposal	6,713
Total Sanitation	**6,713**
Public Assistance	
Welfare	
Administration	971,834
Aid Programs - Cash (Grants)	112,056
Total Welfare	**1,083,890**
Social Services	
Administration and Programs	242,959
Other	—
Total Social Services	**242,959**
General Relief	
Aid to Indigents	972
Indigent Burial	—
Total General Relief	**972**
Total Care of Court Wards	**—**
Total Veteran Services	**—**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	12,127
Total Other Public Assistance	**12,127**
Total Public Assistance	**1,339,948**
Education	
Total School Administration	48,242
Total Library Services	313,508
Total Agricultural Education	—
Total Other Education	147,063
Total Education	**508,813**
Recreation and Cultural Services	
Total Recreation Facilities	617,014
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**617,014**
Debt Service	
Total Retirement of Long-Term Debt	30,000
Total Interest on Long-Term Debt	37,571
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**67,571**
Total General County Expenditures Before Transfers	**15,807,990**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 15,807,990**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 4,470,121	$ 3,910,557	$ 559,564

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Alpine

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	$ 380,114
Total Other Long-Term Debt Schedule				—	—	—	**380,114**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 380,114**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 788,978**

* 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 2006-07
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		20,522
Net Operating Income (Loss)		**(20,522)**
Total Non-Operating Revenue		15,228
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(5,294)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(5,294)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Amador

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 14,059,724
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	3,609,411
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	34,045
Total Property Taxes	**17,703,180**
Other Taxes	
Sales and Use Taxes	2,842,030
Transportation Tax (Non-Transit)	178,972
Property Transfer	370,784
Transient Lodging	102,114
Timber Yield	33,157
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**3,527,057**
Total Taxes	**21,230,237**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	49,642
Business Licenses	—
Construction Permits	1,681,039
Road Privileges and Permits	109,566
Zoning Permits	90,482
Franchises	365,258
Other	12,125
Total Licenses Permits and Franchises	**2,308,112**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	68,780
Other Court Fines	2,473,852
Forfeitures and Penalties	—
Penalties and Cost on Delinquent Taxes	—
Total Fines, Forfeitures and Penalties	**2,542,632**
Revenue from Use of Money and Property	
Interest	1,345,091
Rents and Concessions	—
Royalties	—
Total Revenue from the Use of Money and Property	**1,345,091**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,365,687
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	1,936,893
Public Assistance Administration	2,037,021
Public Assistance Programs	1,297,800
Realignment for Social Services	1,358,552
Health:	
Aid for Mental Health	775,047
Realignment for Mental Health	1,785,770
Medically Indigent Adults	75,651
Alcohol and Drug Abuse	1,043,223
Other Aid for Health	675,325
Realignment for Health Services	1,713,247
Homeowners' Property Tax Relief	208,514
Open Space Tax Relief	110,257
SB90 Mandated Costs	776,410
Public Safety Fund	2,336,490
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	637,748
Office of Criminal Justice and Planning Programs	150,414
Library	22,014
District Attorney Programs	—
Law Enforcement	765,876
Other	3,174,123
Total State	**22,246,062**
Federal	
Public Assistance Administration	1,670,475
Public Assistance Programs	1,124,036
Health Administration	204,274
Workforce Investment Act (WIA)	—
Community Development Block Grant	601,087
Health Grants	28,468
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	640,206
Law Enforcement	410,699
Other	2,014,130
Total Federal	**6,693,375**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	147,978
Total Other Aid	**147,978**
Charges for Current Services	
Assessments and Tax Collection Fees	163,647
Property Tax Administrative Fees	22,899
Auditing and Accounting Fees	—
Communication Services	—
Election Services	106,651
Legal Services	41,162
Planning and Engineering Services	355,571
Agricultural Services	53,848
Civil Process Services	—
Court Fees and Costs	46,168
Booking Fees	15,262
Estate Fees	—
Human Services	35,852
Law Enforcement Services	1,380,448
Recording Fees	263,619
Road and Street Services	1,805,197
Health Fees	224,648
Mental Health Services	34,184
California Children Services	—
Sanitation Services	388,880
Institutional Care and Services	—
Library Services	13,063
Park and Recreation Fees	6,018
Other:	
Personnel Services	—
Building Maintenance and Grounds	18,665
Administrative Services	—
Other	—
Total Charges for Current Services	**4,975,782**
Miscellaneous Revenue	
Other Sales	19,388
Tobacco Settlement	385,505
Welfare Repayments	48,124
Cancelled Warrants	—
Other	566,427
Total Miscellaneous Revenue	**1,019,444**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**62,508,713**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 62,508,713**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Amador

General	
Board of Supervisors	$ 1,017,097
Clerk of the Board	—
Administrative Officer	182,460
Other	—
Total Legislative and Administrative	**1,199,557**
Finance	
Auditor-Controller	461,403
Treasurer-Tax Collector	594,527
Assessor	1,033,178
Other	—
Total Finance	**2,089,108**
Counsel	
County Counsel	943,553
Other	—
Total Counsel	**943,553**
Total Personnel	**177,989**
Total Elections	**917,776**
Total Communications	**—**
Total Property Management	**490,981**
Plant Acquisition	
Jails	—
Courts	7,425,437
Other	1,563,663
Total Plant Acquisition	**8,989,100**
Total Promotion	**47,077**
Total Other General	**2,195,672**
Total General	**17,050,813**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	259,576
Fifty Percent Excess Revenue Calculation	51,780
Other Trial Court	—
County Clerk	—
Grand Jury (Including Audit)	29,952
District Attorney-Prosecution	3,748,779
District Attorney-Family Support	—
Public Defender	643,948
Court Appointed Counsel	—
Other	139,461
Total Judicial	**4,873,496**
Total Police Protection	**7,431,677**
Detention and Correction	
Adult Detention	3,330,244
Juvenile Detention	114,309
Probation	1,996,061
Total Detention and Correction	**5,440,614**
Total Fire Protection	**490,270**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	619,154
Building Inspector	1,050,439
Other	—
Total Protective Inspection	**1,669,593**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	502,604
Coroner	238,233
Emergency Services	307,478
Planning and Zoning	763,777
Pound	793,831
Other	2,385,114
Total Other Protection	**4,991,037**
Total Public Protection	**24,896,687**

Public Ways and Facilities	
Total Roads	9,183,901
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**9,183,901**
Health	
Total Public Health	3,018,276
Total Medical Care	—
Total Mental Health	2,703,316
Total Drug and Alcohol Abuse Services	1,205,738
Total Health	**6,927,330**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	2,284,823
Aid Programs - Cash (Grants)	3,274,864
Total Welfare	**5,559,687**
Social Services	
Administration and Programs	1,905,250
Other	—
Total Social Services	**1,905,250**
General Relief	
Aid to Indigents	16,789
Indigent Burial	2,562
Total General Relief	**19,351**
Total Care of Court Wards	**—**
Total Veteran Services	**92,382**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	—
Total Other Public Assistance	**—**
Total Public Assistance	**7,576,670**
Education	
Total School Administration	—
Total Library Services	817,891
Total Agricultural Education	152,878
Total Other Education	—
Total Education	**970,769**
Recreation and Cultural Services	
Total Recreation Facilities	159,502
Total Cultural Services	194,162
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**353,664**
Debt Service	
Total Retirement of Long-Term Debt	—
Total Interest on Long-Term Debt	607,390
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**607,390**
Total General County Expenditures Before Transfers	**67,567,224**
Transfers Out	
Total Transfers Out to Enterprises	32,390
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 67,599,614**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 28,301,108	$ 21,793,113	$ 6,507,995

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Amador

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	$ 1,727,320
Postclosure Landfill Liability	—	—	—	—	—	—	40,000
Total Other Long-Term Debt Schedule				—	—	—	**1,767,320**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 1,767,320**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 13,150,185**

* 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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Amador

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	125,283
Total Operating Expenses		319,216
Net Operating Income (Loss)		**(193,933)**
Total Non-Operating Revenue		182,734
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(11,199)**
Transfers In from the County		32,390
Transfers Out to the County		—
Net Transfers In (Out)		**32,390**
Net Income (Loss)	**$**	**21,191**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	735,305
Total Operating Expenses		1,584,529
Net Operating Income (Loss)		**(849,224)**
Total Non-Operating Revenues		5,621
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(843,603)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(843,603)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

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 2006-07
Statement of County Revenues
County of Butte

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 21,988,123
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	20,724,967
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	53,944
Total Property Taxes	**42,767,034**
Other Taxes	
Sales and Use Taxes	4,551,967
Transportation Tax (Non-Transit)	2,588,913
Property Transfer	1,128,291
Transient Lodging	39,240
Timber Yield	139,937
Aircraft	49,011
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**8,497,359**
Total Taxes	**51,264,393**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	97,328
Business Licenses	341,240
Construction Permits	1,614,849
Road Privileges and Permits	61,330
Zoning Permits	513,473
Franchises	1,373,350
Other	248,792
Total Licenses Permits and Franchises	**4,250,362**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	—
Other Court Fines	1,220,358
Forfeitures and Penalties	1,039,078
Penalties and Cost on Delinquent Taxes	2,808,379
Total Fines, Forfeitures and Penalties	**5,067,815**
Revenue from Use of Money and Property	
Interest	3,243,962
Rents and Concessions	74,325
Royalties	—
Total Revenue from the Use of Money and Property	**3,318,287**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	4,936,159
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	12,971,574
Public Assistance Administration	23,026,678
Public Assistance Programs	24,055,209
Realignment for Social Services	18,100,548
Health:	
Aid for Mental Health	18,749,504
Realignment for Mental Health	5,111,944
Medically Indigent Adults	—
Alcohol and Drug Abuse	1,466,523
Other Aid for Health	4,549,505
Realignment for Health Services	3,304,400
Homeowners' Property Tax Relief	260,408
Open Space Tax Relief	649,390
SB90 Mandated Costs	942,032
Public Safety Fund	14,321,105
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	1,012,797
Office of Criminal Justice and Planning Programs	798,141
Library	197,371
District Attorney Programs	2,038,245
Law Enforcement	651,065
Other	11,177,001
Total State	**148,319,599**
Federal	
Public Assistance Administration	23,329,691
Public Assistance Programs	42,252,841
Health Administration	1,805,929
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	3,264,330
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	506,577
DEA Programs/Drug and Alcohol Programs	1,623,647
District Attorney Programs	5,591,467
Aging Programs	—
Senior Citizens Programs	—
Road Projects	540,365
Law Enforcement	931,461
Other	1,748,217
Total Federal	**81,594,525**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	5,321,725
Total Other Aid	**5,321,725**
Charges for Current Services	
Assessments and Tax Collection Fees	841,792
Property Tax Administrative Fees	1,111,908
Auditing and Accounting Fees	712,001
Communication Services	—
Election Services	576,204
Legal Services	758,260
Planning and Engineering Services	584,140
Agricultural Services	224,546
Civil Process Services	88,949
Court Fees and Costs	1,562,316
Booking Fees	106,729
Estate Fees	97,749
Human Services	235,068
Law Enforcement Services	2,322,425
Recording Fees	1,043,109
Road and Street Services	26,758
Health Fees	1,823,404
Mental Health Services	541,869
California Children Services	467
Sanitation Services	—
Institutional Care and Services	212,573
Library Services	135,005
Park and Recreation Fees	—
Other:	
Personnel Services	382,297
Building Maintenance and Grounds	129,016
Administrative Services	434,594
Other	4,808,543
Total Charges for Current Services	**18,759,722**
Miscellaneous Revenue	
Other Sales	34,848
Tobacco Settlement	2,109,727
Welfare Repayments	—
Cancelled Warrants	—
Other	7,483,962
Total Miscellaneous Revenue	**9,628,537**
Other Financing Sources	
Sale of Fixed Assets	24,014
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**24,014**
Total General County Revenues Before Transfers	**327,548,979**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	219,090
Total General County Revenues and Transfers In	**$ 327,768,069**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Butte

General	
Board of Supervisors	$ 838,405
Clerk of the Board	175,809
Administrative Officer	2,420,569
Other	540,097
Total Legislative and Administrative	**3,974,880**
Finance	
Auditor-Controller	2,656,038
Treasurer-Tax Collector	2,541,746
Assessor	3,475,458
Other	288,765
Total Finance	**8,962,007**
Counsel	
County Counsel	2,317,715
Other	—
Total Counsel	**2,317,715**
Total Personnel	**1,179,898**
Total Elections	**2,492,308**
Total Communications	**—**
Total Property Management	**7,760**
Plant Acquisition	
Jails	—
Courts	6,049
Other	1,294,898
Total Plant Acquisition	**1,300,947**
Total Promotion	**—**
Total Other General	**882,864**
Total General	**21,118,379**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	691,084
Fifty Percent Excess Revenue Calculation	691,084
Other Trial Court	2,263,156
County Clerk	—
Grand Jury (Including Audit)	142,686
District Attorney-Prosecution	10,524,217
District Attorney-Family Support	7,483,998
Public Defender	2,340,266
Court Appointed Counsel	—
Other	1,595
Total Judicial	**24,138,086**
Total Police Protection	**15,391,145**
Detention and Correction	
Adult Detention	13,950,322
Juvenile Detention	4,445,921
Probation	9,752,625
Total Detention and Correction	**28,148,868**
Total Fire Protection	**14,749,979**
Total Flood Control - Soil and Water Conservation	**811,427**
Protective Inspection	
Agricultural Commissioner	1,973,910
Building Inspector	—
Other	—
Total Protective Inspection	**1,973,910**
Other Protection	
Local Agency Formation Commission (LAFCO)	202,068
Recorder	1,327,424
Coroner	—
Emergency Services	581,529
Planning and Zoning	5,799,275
Pound	813,066
Other	786,539
Total Other Protection	**9,509,901**
Total Public Protection	**94,723,316**

Public Ways and Facilities	
Total Roads	15,523,067
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**15,523,067**
Health	
Total Public Health	15,968,594
Total Medical Care	6,734,496
Total Mental Health	33,997,468
Total Drug and Alcohol Abuse Services	3,902,183
Total Health	**60,602,741**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	27,608,513
Aid Programs - Cash (Grants)	45,743,928
Total Welfare	**73,352,441**
Social Services	
Administration and Programs	50,896,097
Other	—
Total Social Services	**50,896,097**
General Relief	
Aid to Indigents	726,478
Indigent Burial	—
Total General Relief	**726,478**
Total Care of Court Wards	**201,287**
Total Veteran Services	**175,080**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	2,051,456
Total Other Public Assistance	**2,051,456**
Total Public Assistance	**127,402,839**
Education	
Total School Administration	—
Total Library Services	2,714,130
Total Agricultural Education	247,228
Total Other Education	—
Total Education	**2,961,358**
Recreation and Cultural Services	
Total Recreation Facilities	28,626
Total Cultural Services	—
Total Veteran Memorial Building	413,959
Total Small Craft Harbors	—
Total Recreation and Cultural	**442,585**
Debt Service	
Total Retirement of Long-Term Debt	2,769,436
Total Interest on Long-Term Debt	3,617,449
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**6,386,885**
Total General County Expenditures Before Transfers	**329,161,170**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 329,161,170**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 124,937,451	$ 42,363,501	$ 82,573,950

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Butte

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Unfunded Pension Liability	2004	2005	2034	$ 49,895,000	$ 49,895,000	$ —	$ 49,895,000
Unfunded Pension Liability 2005	2005	2005	2014	7,865,000	7,865,000	2,100,000	5,765,000
Total Pension Obligation Bonds				**57,760,000**	**57,760,000**	**2,100,000**	**55,660,000**
State Construction Loans							
Solar Energy Project	2003	—	—	3,167,000	—	264,435	2,902,565
Total State Construction Loans				**3,167,000**	**—**	**264,435**	**2,902,565**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	12,088,588
Landfill Equipment Lease	—	—	—	—	—	—	264,819
Landfill Liability	—	—	—	—	—	—	719,948
Solar Project Gap funding	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**13,073,355**
County Total Bonds and Other Long-Term Debt				**$ 60,927,000**	**$ 57,760,000**	**$ 2,364,435**	**$ 71,635,920**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 21,527,220**

* 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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Butte

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	6,651,619
Total Operating Expenses		4,927,496
Net Operating Income (Loss)		**1,724,123**
Total Non-Operating Revenues		290,741
Total Non-Operating Expenses		310,287
Income (Loss) Before Operating Transfers		**1,704,577**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**1,704,577**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

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 2006-07
Statement of County Revenues
County of Calaveras

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 12,194,088
Less Than County Wide Funds - Secured and Unsecured	1,185,799
Property Tax In-Lieu of Vehicle License Fees	4,212,976
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	92,221
Total Property Taxes	**17,685,084**
Other Taxes	
Sales and Use Taxes	2,912,492
Transportation Tax (Non-Transit)	237,151
Property Transfer	617,080
Transient Lodging	412,458
Timber Yield	74,941
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	23
Total Other Taxes	**4,254,145**
Total Taxes	**21,939,229**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	73,869
Business Licenses	89,095
Construction Permits	3,153,223
Road Privileges and Permits	112,790
Zoning Permits	—
Franchises	718,014
Other	133,257
Total Licenses Permits and Franchises	**4,280,248**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	223,946
Other Court Fines	962,940
Forfeitures and Penalties	—
Penalties and Cost on Delinquent Taxes	1,130,934
Total Fines, Forfeitures and Penalties	**2,317,820**
Revenue from Use of Money and Property	
Interest	1,327,306
Rents and Concessions	1,200
Royalties	—
Total Revenue from the Use of Money and Property	**1,328,506**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	2,000,087
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	2,153,929
Public Assistance Administration	3,161,975
Public Assistance Programs	1,735,747
Realignment for Social Services	2,016,002
Health:	
Aid for Mental Health	2,000,634
Realignment for Mental Health	712,246
Medically Indigent Adults	—
Alcohol and Drug Abuse	176,030
Other Aid for Health	393,679
Realignment for Health Services	818,549
Homeowners' Property Tax Relief	153,590
Open Space Tax Relief	196,299
SB90 Mandated Costs	169,370
Public Safety Fund	1,785,621
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	260,647
Office of Criminal Justice and Planning Programs	170,921
Library	26,389
District Attorney Programs	—
Law Enforcement	550,827
Other	2,963,989
Total State	**21,446,531**
Federal	
Public Assistance Administration	2,980,748
Public Assistance Programs	2,084,080
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	1,066,937
Health Grants	200,054
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	44,674
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	275,176
Law Enforcement	—
Other	1,163,568
Total Federal	**7,815,237**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	86,610
Total Other Aid	**86,610**
Charges for Current Services	
Assessments and Tax Collection Fees	341,601
Property Tax Administrative Fees	322,128
Auditing and Accounting Fees	546
Communication Services	—
Election Services	54,191
Legal Services	7,461
Planning and Engineering Services	754,499
Agricultural Services	5,115
Civil Process Services	1,320
Court Fees and Costs	280,105
Booking Fees	9,192
Estate Fees	—
Human Services	19,695
Law Enforcement Services	468,520
Recording Fees	477,358
Road and Street Services	391,610
Health Fees	180,484
Mental Health Services	217,763
California Children Services	—
Sanitation Services	223,046
Institutional Care and Services	329
Library Services	16,509
Park and Recreation Fees	—
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	1,910,954
Total Charges for Current Services	**5,682,426**
Miscellaneous Revenue	
Other Sales	41,580
Tobacco Settlement	425,613
Welfare Repayments	70,529
Cancelled Warrants	3,427
Other	1,098,564
Total Miscellaneous Revenue	**1,639,713**
Other Financing Sources	
Sale of Fixed Assets	7,560
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**7,560**
Total General County Revenues Before Transfers	**66,543,880**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 66,543,880**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Calaveras

General	
Board of Supervisors	$ 381,304
Clerk of the Board	203,318
Administrative Officer	761,955
Other	—
Total Legislative and Administrative	**1,346,577**
Finance	
Auditor-Controller	893,776
Treasurer-Tax Collector	444,172
Assessor	1,225,250
Other	1,216,297
Total Finance	**3,779,495**
Counsel	
County Counsel	670,126
Other	—
Total Counsel	**670,126**
Total Personnel	**338,935**
Total Elections	**343,351**
Total Communications	**25,576**
Total Property Management	**635,464**
Plant Acquisition	
Jails	—
Courts	—
Other	1,178,953
Total Plant Acquisition	**1,178,953**
Total Promotion	**92,324**
Total Other General	**3,536,953**
Total General	**11,947,754**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	298,247
Fifty Percent Excess Revenue Calculation	128,735
Other Trial Court	3,720
County Clerk	—
Grand Jury (Including Audit)	64,994
District Attorney-Prosecution	1,296,637
District Attorney-Family Support	—
Public Defender	403,322
Court Appointed Counsel	—
Other	107,507
Total Judicial	**2,303,162**
Total Police Protection	**8,163,738**
Detention and Correction	
Adult Detention	1,943,147
Juvenile Detention	—
Probation	1,517,401
Total Detention and Correction	**3,460,548**
Total Fire Protection	**546,203**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	665,530
Building Inspector	2,243,886
Other	—
Total Protective Inspection	**2,909,416**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	390,300
Coroner	151,827
Emergency Services	911,337
Planning and Zoning	1,040,836
Pound	559,649
Other	98,640
Total Other Protection	**3,152,589**
Total Public Protection	**20,535,656**

Public Ways and Facilities	
Total Roads	9,271,644
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**9,271,644**
Health	
Total Public Health	3,858,585
Total Medical Care	—
Total Mental Health	2,791,232
Total Drug and Alcohol Abuse Services	1,097,360
Total Health	**7,747,177**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	6,250,697
Aid Programs - Cash (Grants)	5,388,481
Total Welfare	**11,639,178**
Social Services	
Administration and Programs	387,997
Other	—
Total Social Services	**387,997**
General Relief	
Aid to Indigents	41,646
Indigent Burial	9,455
Total General Relief	**51,101**
Total Care of Court Wards	**237,600**
Total Veteran Services	**—**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	867,532
Total Other Public Assistance	**867,532**
Total Public Assistance	**13,183,408**
Education	
Total School Administration	—
Total Library Services	631,675
Total Agricultural Education	200,495
Total Other Education	—
Total Education	**832,170**
Recreation and Cultural Services	
Total Recreation Facilities	636,654
Total Cultural Services	45,353
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**682,007**
Debt Service	
Total Retirement of Long-Term Debt	791,230
Total Interest on Long-Term Debt	42,172
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**833,402**
Total General County Expenditures Before Transfers	**65,033,218**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 65,033,218**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 36,280,547	$ 22,486,782	$ 13,793,765

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Calaveras

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
State Construction Loans							
Airport Ent. - Electric	1999	—	—	$ 154,168	$ —	$ 57,610	$ 49,271
Airport Ent. - Hangars	1999	—	—	391,554	—	86,025	163,575
Total State Construction Loans				**545,722**	**—**	**143,635**	**212,846**
Other Long-Term Debt Schedule							
Citizens Bank - 6 Police Vehicles	—	—	—	—	—	—	139,041
CWHS Building Operating Lease	—	—	—	—	—	—	5,089,141
General Motors Accept Corp	—	—	—	—	—	—	—
General Motors Accept Corp-Vehicle	—	—	—	—	—	—	26,392
Modular Furniture	—	—	—	—	—	—	—
Mun Serv Group #11- 5 Police Veh	—	—	—	—	—	—	38,495
Mun Serv Grp #10-5 Police Veh	—	—	—	—	—	—	—
Mun Serv Group #12-4 Police Veh	—	—	—	—	—	—	139,599
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**5,432,668**
County Total Bonds and Other Long-Term Debt				**$ 545,722**	**$ —**	**$ 143,635**	**$ 5,645,514**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 317,563**

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 59,645
Local Cash Grants	384,084
State Cash Grants	350,137
Federal Cash Grants	69,799
Other Revenues	25,207
Total Revenues	**888,872**
Purchased Transportation	587,281
Other Expenses	152,760
Total Expenses	**740,041**
Net Transit Income (Loss)	**148,831**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ 148,831**
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 2006-07
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	$	196,587
Total Operating Expenses		187,436
Net Operating Income (Loss)		**9,151**
Total Non-Operating Revenue		92,759
Total Non-Operating Expenses		78,002
Income (Loss) Before Operating Transfers		**23,908**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**23,908**
Current Year Capital Outlay (Enterprise Activity)	**$**	**37,438**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	4,396,621
Total Operating Expenses		5,480,100
Net Operating Income (Loss)		**(1,083,479)**
Total Non-Operating Revenues		1,582,736
Total Non-Operating Expenses		1,713,148
Income (Loss) Before Operating Transfers		**(1,213,891)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(1,213,891)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

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 2006-07
Statement of County Revenues
County of Colusa

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 6,883,742
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	1,987,316
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	(3,155)
Total Property Taxes	**8,867,903**
Other Taxes	
Sales and Use Taxes	1,173,062
Transportation Tax (Non-Transit)	—
Property Transfer	—
Transient Lodging	—
Timber Yield	—
Aircraft	—
Construction Development Taxes	332,735
Utility Users Tax	—
Other	2,415
Total Other Taxes	**1,508,212**
Total Taxes	**10,376,115**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	31,355
Business Licenses	19,492
Construction Permits	273,769
Road Privileges and Permits	74,415
Zoning Permits	23,586
Franchises	497,287
Other	553,548
Total Licenses Permits and Franchises	**1,473,452**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	69,552
Other Court Fines	1,019,822
Forfeitures and Penalties	195,927
Penalties and Cost on Delinquent Taxes	285,025
Total Fines, Forfeitures and Penalties	**1,570,326**
Revenue from Use of Money and Property	
Interest	628,225
Rents and Concessions	39,376
Royalties	89
Total Revenue from the Use of Money and Property	**667,690**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,296,406
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	1,026,210
Public Assistance Administration	1,978,473
Public Assistance Programs	986,827
Realignment for Social Services	1,005,137
Health:	
Aid for Mental Health	1,772,881
Realignment for Mental Health	532,386
Medically Indigent Adults	—
Alcohol and Drug Abuse	753,281
Other Aid for Health	537,262
Realignment for Health Services	237,281
Homeowners' Property Tax Relief	71,229
Open Space Tax Relief	843,054
SB90 Mandated Costs	120,053
Public Safety Fund	1,352,665
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	186,056
Office of Criminal Justice and Planning Programs	652,709
Library	65,189
District Attorney Programs	36,761
Law Enforcement	115,593
Other	4,117,088
Total State	**17,686,541**
Federal	
Public Assistance Administration	902,607
Public Assistance Programs	1,273,856
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	—
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	25,000
District Attorney Programs	613,181
Aging Programs	—
Senior Citizens Programs	47,327
Road Projects	—
Law Enforcement	71,915
Other	616,256
Total Federal	**3,550,142**
Other Aid	
Other In-Lieu Taxes	20,053
Other Governmental Agencies	31,079
Total Other Aid	**51,132**
Charges for Current Services	
Assessments and Tax Collection Fees	128,617
Property Tax Administrative Fees	228,537
Auditing and Accounting Fees	7,827
Communication Services	—
Election Services	75,705
Legal Services	49,908
Planning and Engineering Services	294,526
Agricultural Services	157,512
Civil Process Services	6,631
Court Fees and Costs	126,368
Booking Fees	14,960
Estate Fees	19,627
Human Services	65,361
Law Enforcement Services	253,472
Recording Fees	365,096
Road and Street Services	347,079
Health Fees	45,901
Mental Health Services	18,781
California Children Services	260
Sanitation Services	6,441
Institutional Care and Services	110,060
Library Services	25,162
Park and Recreation Fees	—
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	21,232
Other	415,529
Total Charges for Current Services	**2,784,592**
Miscellaneous Revenue	
Other Sales	17,371
Tobacco Settlement	—
Welfare Repayments	—
Cancelled Warrants	13,827
Other	1,162,840
Total Miscellaneous Revenue	**1,194,038**
Other Financing Sources	
Sale of Fixed Assets	41,141
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**41,141**
Total General County Revenues Before Transfers	**39,395,169**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	1,515
Total General County Revenues and Transfers In	**$ 39,396,684**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Colusa

General	
Board of Supervisors	$ 505,523
Clerk of the Board	188,870
Administrative Officer	—
Other	—
Total Legislative and Administrative	**694,393**
Finance	
Auditor-Controller	565,772
Treasurer-Tax Collector	188,301
Assessor	877,685
Other	425
Total Finance	**1,632,183**
Counsel	
County Counsel	163,031
Other	—
Total Counsel	**163,031**
Total Personnel	**55,169**
Total Elections	**394,223**
Total Communications	**—**
Total Property Management	**909,542**
Plant Acquisition	
Jails	—
Courts	—
Other	—
Total Plant Acquisition	**—**
Total Promotion	**9,581**
Total Other General	**379,411**
Total General	**4,237,533**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	394,004
Fifty Percent Excess Revenue Calculation	149,205
Other Trial Court	190,745
County Clerk	—
Grand Jury (Including Audit)	14,321
District Attorney-Prosecution	736,887
District Attorney-Family Support	610,940
Public Defender	290,744
Court Appointed Counsel	17,822
Other	210,672
Total Judicial	**2,615,340**
Total Police Protection	**4,289,296**
Detention and Correction	
Adult Detention	2,306,275
Juvenile Detention	349,432
Probation	1,515,595
Total Detention and Correction	**4,171,302**
Total Fire Protection	**60,000**
Total Flood Control - Soil and Water Conservation	**9,581**
Protective Inspection	
Agricultural Commissioner	893,017
Building Inspector	248,932
Other	—
Total Protective Inspection	**1,141,949**
Other Protection	
Local Agency Formation Commission (LAFCO)	45,060
Recorder	188,870
Coroner	126,945
Emergency Services	212,447
Planning and Zoning	248,932
Pound	157,851
Other	256,442
Total Other Protection	**1,236,547**
Total Public Protection	**13,524,015**

Public Ways and Facilities	
Total Roads	6,439,384
Total Transportation Terminals	301,235
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**6,740,619**
Health	
Total Public Health	2,078,765
Total Medical Care	87,886
Total Mental Health	3,265,062
Total Drug and Alcohol Abuse Services	805,161
Total Health	**6,236,874**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	3,415,220
Aid Programs - Cash (Grants)	3,434,377
Total Welfare	**6,849,597**
Social Services	
Administration and Programs	65,097
Other	8,346
Total Social Services	**73,443**
General Relief	
Aid to Indigents	—
Indigent Burial	4,986
Total General Relief	**4,986**
Total Care of Court Wards	**3,600**
Total Veteran Services	**62,825**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	232,738
Total Other Public Assistance	**232,738**
Total Public Assistance	**7,227,189**
Education	
Total School Administration	721
Total Library Services	673,037
Total Agricultural Education	205,098
Total Other Education	—
Total Education	**878,856**
Recreation and Cultural Services	
Total Recreation Facilities	28,336
Total Cultural Services	—
Total Veteran Memorial Building	12,374
Total Small Craft Harbors	—
Total Recreation and Cultural	**40,710**
Debt Service	
Total Retirement of Long-Term Debt	453,315
Total Interest on Long-Term Debt	246,457
Total Interest on Short-Term Notes and Warrants	9,690
Total Debt Service	**709,462**
Total General County Expenditures Before Transfers	**39,595,258**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	291
Total General County Expenditures and Transfers Out	**$ 39,595,549**

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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Colusa

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	$ 283,630
Compensated Absences	—	—	—	—	—	—	2,062,650
Postclosure Landfill Liability	—	—	—	—	—	—	996,599
Total Other Long-Term Debt Schedule				—	—	—	**3,342,879**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 3,342,879**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 4,828,111**

* 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	$ 72,319
Local Cash Grants	435,053
State Cash Grants	12,560
Federal Cash Grants	83,329
Other Revenues	43,447
Total Revenues	**646,708**
Purchased Transportation	—
Other Expenses	646,708
Total Expenses	**646,708**
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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Colusa

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	428,760
Total Operating Expenses		413,744
Net Operating Income (Loss)		**15,016**
Total Non-Operating Revenue		37,584
Total Non-Operating Expenses		52,950
Income (Loss) Before Operating Transfers		**(350)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(350)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	1,146,263
Total Operating Expenses		1,157,559
Net Operating Income (Loss)		**(11,296)**
Total Non-Operating Revenues		30,023
Total Non-Operating Expenses		56,925
Income (Loss) Before Operating Transfers		**(38,198)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(38,198)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: The county did not provide Appropriation Limit data.
   Reference: Table 6, Statement of County Expenditures and Appropriation Limits

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Contra Costa

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 185,660,439
Less Than County Wide Funds - Secured and Unsecured	20,059,388
Property Tax In-Lieu of Vehicle License Fees	92,410,150
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	(323,473)
Total Property Taxes	**297,806,504**
Other Taxes	
Sales and Use Taxes	13,063,825
Transportation Tax (Non-Transit)	—
Property Transfer	10,426,722
Transient Lodging	1,872,714
Timber Yield	—
Aircraft	534,767
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**25,898,028**
Total Taxes	**323,704,532**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	1,594,135
Business Licenses	805,790
Construction Permits	18,120,059
Road Privileges and Permits	695,520
Zoning Permits	457,131
Franchises	13,668,704
Other	1,694,340
Total Licenses Permits and Franchises	**37,035,679**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	2,626,399
Other Court Fines	4,265,107
Forfeitures and Penalties	2,170,097
Penalties and Cost on Delinquent Taxes	9,216,663
Total Fines, Forfeitures and Penalties	**18,278,266**
Revenue from Use of Money and Property	
Interest	30,224,708
Rents and Concessions	1,491,438
Royalties	—
Total Revenue from the Use of Money and Property	**31,716,146**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	15,980,386
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	10,382,961
Public Assistance Administration	90,945,690
Public Assistance Programs	35,725,538
Realignment for Social Services	39,120,203
Health:	
Aid for Mental Health	15,626,579
Realignment for Mental Health	21,267,025
Medically Indigent Adults	—
Alcohol and Drug Abuse	11,703,860
Other Aid for Health	15,233,883
Realignment for Health Services	—
Homeowners' Property Tax Relief	2,323,670
Open Space Tax Relief	83,321
SB90 Mandated Costs	5,494,150
Public Safety Fund	67,318,904
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	4,284,079
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Law Enforcement	—
Other	46,060,324
Total State	**381,550,573**
Federal	
Public Assistance Administration	104,901,168
Public Assistance Programs	86,656,349
Health Administration	10,920,832
Workforce Investment Act (WIA)	5,132,022
Community Development Block Grant	11,308,702
Health Grants	1,720,086
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	1,601,847
Other	11,565,760
Total Federal	**233,806,766**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	55,507,754
Total Other Aid	**55,507,754**
Charges for Current Services	
Assessments and Tax Collection Fees	11,567,027
Property Tax Administrative Fees	908,785
Auditing and Accounting Fees	2,000,444
Communication Services	3,074,382
Election Services	2,478,024
Legal Services	2,991,719
Planning and Engineering Services	10,180,107
Agricultural Services	96,854
Civil Process Services	450,510
Court Fees and Costs	6,687,793
Booking Fees	—
Estate Fees	313,274
Human Services	3,795,110
Law Enforcement Services	51,976,499
Recording Fees	10,788,010
Road and Street Services	47,410,267
Health Fees	16,546,067
Mental Health Services	41,389,728
California Children Services	—
Sanitation Services	2,131,609
Institutional Care and Services	1,652,173
Library Services	960,730
Park and Recreation Fees	—
Other:	
Personnel Services	2,444,379
Building Maintenance and Grounds	13,421,296
Administrative Services	—
Other	14,729,239
Total Charges for Current Services	**247,994,026**
Miscellaneous Revenue	
Other Sales	322,634
Tobacco Settlement	—
Welfare Repayments	—
Cancelled Warrants	—
Other	26,809,600
Total Miscellaneous Revenue	**27,132,234**
Other Financing Sources	
Sale of Fixed Assets	335,214
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	23,709,514
Total Other Financing Sources	**24,044,728**
Total General County Revenues Before Transfers	**1,380,770,704**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 1,380,770,704**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Contra Costa

General	
Board of Supervisors	$ 3,730,174
Clerk of the Board	571,947
Administrative Officer	3,660,208
Other	579,183
Total Legislative and Administrative	**8,541,512**
Finance	
Auditor-Controller	6,804,242
Treasurer-Tax Collector	4,875,171
Assessor	14,989,976
Other	3,365,168
Total Finance	**30,034,557**
Counsel	
County Counsel	3,662,979
Other	—
Total Counsel	**3,662,979**
Total Personnel	**6,620,660**
Total Elections	**8,261,203**
Total Communications	**1,754,523**
Total Property Management	**27,693,628**
Plant Acquisition	
Jails	—
Courts	608
Other	33,644,612
Total Plant Acquisition	**33,645,220**
Total Promotion	**45,642**
Total Other General	**26,821,029**
Total General	**147,080,953**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	15,110,942
Fifty Percent Excess Revenue Calculation	1,486,579
Other Trial Court	14,951,226
County Clerk	—
Grand Jury (Including Audit)	135,021
District Attorney-Prosecution	23,460,234
District Attorney-Family Support	17,579,488
Public Defender	18,952,116
Court Appointed Counsel	2,075,778
Other	603,319
Total Judicial	**94,354,703**
Total Police Protection	**95,772,659**
Detention and Correction	
Adult Detention	72,107,722
Juvenile Detention	22,859,180
Probation	31,608,354
Total Detention and Correction	**126,575,256**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**695,555**
Protective Inspection	
Agricultural Commissioner	4,212,059
Building Inspector	15,558,108
Other	—
Total Protective Inspection	**19,770,167**
Other Protection	
Local Agency Formation Commission (LAFCO)	205,401
Recorder	10,951,392
Coroner	2,488,409
Emergency Services	8,200,461
Planning and Zoning	10,789,057
Pound	8,662,573
Other	31,312
Total Other Protection	**41,328,605**
Total Public Protection	**378,496,945**

Public Ways and Facilities	
Total Roads	125,035,339
Total Transportation Terminals	—
Total Transportation Systems	1,696,589
Total Parking Facilities	—
Total Public Ways and Facilities	**126,731,928**
Health	
Total Public Health	62,702,880
Total Medical Care	2,569,955
Total Mental Health	101,190,853
Total Drug and Alcohol Abuse Services	15,536,002
Total Health	**181,999,690**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	118,195,863
Aid Programs - Cash (Grants)	104,036,671
Total Welfare	**222,232,534**
Social Services	
Administration and Programs	108,038,192
Other	2,184,900
Total Social Services	**110,223,092**
General Relief	
Aid to Indigents	5,102,728
Indigent Burial	66,713
Total General Relief	**5,169,441**
Total Care of Court Wards	**—**
Total Veteran Services	**674,567**
Other Public Assistance	
Workforce Investment Act (WIA)	5,168,948
Other	47,390,086
Total Other Public Assistance	**52,559,034**
Total Public Assistance	**390,858,668**
Education	
Total School Administration	—
Total Library Services	25,456,630
Total Agricultural Education	240,611
Total Other Education	—
Total Education	**25,697,241**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**—**
Debt Service	
Total Retirement of Long-Term Debt	27,115,776
Total Interest on Long-Term Debt	27,045,896
Total Interest on Short-Term Notes and Warrants	5,261,479
Total Debt Service	**59,423,151**
Total General County Expenditures Before Transfers	**1,310,288,576**
Transfers Out	
Total Transfers Out to Enterprises	59,165,220
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 1,369,453,796**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 6,192,765,567	$ 311,499,207	$ 5,881,266,360

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Contra Costa

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Obligation Bonds	1994	1994	2011	$ 337,365,000	$ 337,365,000	$ 220,814,207	$ 116,550,793
Pension Obligation Bonds 2	2001	2001	2014	107,005,000	107,005,000	1,950,000	105,055,000
Pension Obligation Bonds 3	2002	2002	2022	322,710,000	322,710,000	—	322,710,000
Total Pension Obligation Bonds				**767,080,000**	**767,080,000**	**222,764,207**	**544,315,793**
Special Assessment Bonds							
1915 Act Bonds	1987	1987	2016	31,741,119	31,741,119	29,887,903	1,853,216
1915 Act Bonds	2001	2002	2017	6,575,000	6,575,000	2,560,000	4,015,000
Total Special Assessment Bonds				**38,316,119**	**38,316,119**	**32,447,903**	**5,868,216**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	33,952,886
Compensated Absences (Ent)	—	—	—	—	—	—	9,654,260
Other Leases - Equipment	—	—	—	—	—	—	7,954,710
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**51,561,856**
County Total Bonds and Other Long-Term Debt				**$ 805,396,119**	**$ 805,396,119**	**$ 255,212,110**	**$ 601,745,865**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 622,668,540**

* 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	$ 437,727,177
Total Deductions from Revenues	240,921,212
Net Patient Revenue	**196,805,965**
Total Other Operating Revenues	167,532,194
Total Operating Revenue	**364,338,159**
Total Operating Expenses	461,600,580
Net Operating Income (Loss)	**(97,262,421)**
Total Non-Operating Revenue	108,960,715
Total Non-Operating Expenses	15,179,866
Net Non-Operating Income	**93,780,849**
Net Income Before Extraordinary Items	**(3,481,572)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(3,481,572)**
Transfers In from the County	59,165,220
Transfers Out to the County	—
Net Transfers In (Out)	**59,165,220**
Net Income (Loss)	**$ 55,683,648**
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 2006-07
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	$	3,703,489
Total Operating Expenses		5,043,104
Net Operating Income (Loss)		**(1,339,615)**
Total Non-Operating Revenue		1,860,924
Total Non-Operating Expenses		145,988
Income (Loss) Before Operating Transfers		**375,321**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**375,321**
Current Year Capital Outlay (Enterprise Activity)	**$**	**757,551**

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:		**Medical Insurance**
Total Operating Revenue	$	1,383,000
Total Operating Expense		1,892,000
Net Operating Income (Loss)		**(509,000)**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(509,000)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(509,000)**
Current Year Capital Outlay	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:		**Sheriff Training Ctr**
Total Operating Revenue	$	942,000
Total Operating Expense		1,504,000
Net Operating Income (Loss)		**(562,000)**
Total Non-Operating Revenue		391,000
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(171,000)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(171,000)**
Current Year Capital Outlay	**$**	**—**

Comments

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

1. Informational Note: Revenues for Realignment from Vehicle License Fees of $23,800,150, Realignment for Health Services of $7,859,438, and Tobacco Settlement of $10,647,637 are reported on the Hospital Enterprise Statement of Revenues and Expenses as State Subventions or Grants and Other Non-Operating Revenues, included in Total Non-Operating Revenues in lieu of being reported in the Statement of County Revenues, State and Miscellaneous revenue sources.
   Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Del Norte

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 2,971,906
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	2,844,178
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	—
Total Property Taxes	**5,816,084**
Other Taxes	
Sales and Use Taxes	1,147,206
Transportation Tax (Non-Transit)	—
Property Transfer	119,952
Transient Lodging	276,855
Timber Yield	65,101
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**1,609,114**
Total Taxes	**7,425,198**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	62,959
Business Licenses	—
Construction Permits	426,535
Road Privileges and Permits	7,039
Zoning Permits	31,817
Franchises	451,730
Other	9,261
Total Licenses Permits and Franchises	**989,341**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	—
Other Court Fines	708,721
Forfeitures and Penalties	129,614
Penalties and Cost on Delinquent Taxes	1,821,101
Total Fines, Forfeitures and Penalties	**2,659,436**
Revenue from Use of Money and Property	
Interest	585,221
Rents and Concessions	103,461
Royalties	—
Total Revenue from the Use of Money and Property	**688,682**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	787,963
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	1,658,843
Public Assistance Administration	5,975,011
Public Assistance Programs	5,443,102
Realignment for Social Services	1,870,332
Health:	
Aid for Mental Health	1,542,058
Realignment for Mental Health	841,748
Medically Indigent Adults	—
Alcohol and Drug Abuse	139,637
Other Aid for Health	474,974
Realignment for Health Services	512,233
Homeowners' Property Tax Relief	61,962
Open Space Tax Relief	—
SB90 Mandated Costs	366,417
Public Safety Fund	1,147,900
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	119,254
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Law Enforcement	674,561
Other	4,271,717
Total State	**25,887,712**
Federal	
Public Assistance Administration	4,653,800
Public Assistance Programs	4,592,642
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	—
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	421,284
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	15,363
Law Enforcement	35,272
Other	1,616,210
Total Federal	**11,334,571**
Other Aid	
Other In-Lieu Taxes	6,000
Other Governmental Agencies	211,690
Total Other Aid	**217,690**
Charges for Current Services	
Assessments and Tax Collection Fees	161,981
Property Tax Administrative Fees	148,983
Auditing and Accounting Fees	8,783
Communication Services	9,800
Election Services	283,172
Legal Services	724,125
Planning and Engineering Services	312,771
Agricultural Services	20,550
Civil Process Services	27,542
Court Fees and Costs	152,575
Booking Fees	40,572
Estate Fees	—
Human Services	39,079
Law Enforcement Services	155,646
Recording Fees	163,137
Road and Street Services	256,699
Health Fees	78,091
Mental Health Services	—
California Children Services	—
Sanitation Services	—
Institutional Care and Services	1,094,105
Library Services	—
Park and Recreation Fees	70,719
Other:	
Personnel Services	56,400
Building Maintenance and Grounds	2,291
Administrative Services	19,633
Other	49,108
Total Charges for Current Services	**3,875,762**
Miscellaneous Revenue	
Other Sales	65,657
Tobacco Settlement	285,633
Welfare Repayments	10,722
Cancelled Warrants	1,697
Other	509,524
Total Miscellaneous Revenue	**873,233**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**53,951,625**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 53,951,625**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Del Norte

General	
Board of Supervisors	$ 387,273
Clerk of the Board	33,994
Administrative Officer	346,668
Other	—
Total Legislative and Administrative	**767,935**
Finance	
Auditor-Controller	678,096
Treasurer-Tax Collector	276,760
Assessor	624,460
Other	94,669
Total Finance	**1,673,985**
Counsel	
County Counsel	345,619
Other	—
Total Counsel	**345,619**
Total Personnel	**346,668**
Total Elections	**194,057**
Total Communications	**—**
Total Property Management	**1,152,016**
Plant Acquisition	
Jails	—
Courts	—
Other	406,720
Total Plant Acquisition	**406,720**
Total Promotion	**103,942**
Total Other General	**1,465,761**
Total General	**6,456,703**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	124,085
Fifty Percent Excess Revenue Calculation	141,061
Other Trial Court	—
County Clerk	—
Grand Jury (Including Audit)	24,149
District Attorney-Prosecution	994,224
District Attorney-Family Support	2,112,563
Public Defender	923,261
Court Appointed Counsel	—
Other	—
Total Judicial	**4,319,343**
Total Police Protection	**3,283,621**
Detention and Correction	
Adult Detention	2,561,458
Juvenile Detention	2,406,221
Probation	1,150,955
Total Detention and Correction	**6,118,634**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	309,545
Building Inspector	318,752
Other	—
Total Protective Inspection	**628,297**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	231,642
Coroner	69,989
Emergency Services	101,120
Planning and Zoning	212,306
Pound	202,574
Other	667,076
Total Other Protection	**1,484,707**
Total Public Protection	**15,834,602**

Public Ways and Facilities	
Total Roads	3,159,145
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**3,159,145**
Health	
Total Public Health	2,485,816
Total Medical Care	—
Total Mental Health	4,668,141
Total Drug and Alcohol Abuse Services	640,795
Total Health	**7,794,752**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	3,254,680
Aid Programs - Cash (Grants)	9,068,064
Total Welfare	**12,322,744**
Social Services	
Administration and Programs	4,869,422
Other	741,200
Total Social Services	**5,610,622**
General Relief	
Aid to Indigents	27,805
Indigent Burial	19,000
Total General Relief	**46,805**
Total Care of Court Wards	**—**
Total Veteran Services	**91,497**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	663,994
Total Other Public Assistance	**663,994**
Total Public Assistance	**18,735,662**
Education	
Total School Administration	—
Total Library Services	—
Total Agricultural Education	25,508
Total Other Education	41,212
Total Education	**66,720**
Recreation and Cultural Services	
Total Recreation Facilities	293,410
Total Cultural Services	12,792
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**306,202**
Debt Service	
Total Retirement of Long-Term Debt	541,483
Total Interest on Long-Term Debt	520,592
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**1,062,075**
Total General County Expenditures Before Transfers	**53,415,861**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 53,415,861**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 12,461,619	$ 7,232,326	$ 5,229,293

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Del Norte

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	$ 1,968,847
Postclosure Landfill Liability	—	—	—	—	—	—	3,453,517
Total Other Long-Term Debt Schedule				—	—	—	**5,422,364**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 5,422,364**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 12,009,379**

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
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 2006-07
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	$	254,456
Total Operating Expenses		456,520
Net Operating Income (Loss)		**(202,064)**
Total Non-Operating Revenue		739,001
Total Non-Operating Expenses		1,230,135
Income (Loss) Before Operating Transfers		**(693,198)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(693,198)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: The county's Transportation Enterprise was transferred to the Redwood Coast Transit Authority. The transportation activity is now reported in the Special Districts Annual Report.
   Reference: Table 6, Statement of Enterprise/Activity Revenues and Expenditures

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of El Dorado

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 54,781,694
Less Than County Wide Funds - Secured and Unsecured	4,792,112
Property Tax In-Lieu of Vehicle License Fees	15,771,194
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	2,271,548
Total Property Taxes	**77,616,548**
Other Taxes	
Sales and Use Taxes	10,178,071
Transportation Tax (Non-Transit)	580,868
Property Transfer	2,251,620
Transient Lodging	1,873,757
Timber Yield	223,910
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	165
Total Other Taxes	**15,108,391**
Total Taxes	**92,724,939**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	247,811
Business Licenses	344,929
Construction Permits	42,307,301
Road Privileges and Permits	117,562
Zoning Permits	393,338
Franchises	1,766,811
Other	1,406,704
Total Licenses Permits and Franchises	**46,584,456**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	326,150
Other Court Fines	999,877
Forfeitures and Penalties	668,742
Penalties and Cost on Delinquent Taxes	2,599,454
Total Fines, Forfeitures and Penalties	**4,594,223**
Revenue from Use of Money and Property	
Interest	9,518,845
Rents and Concessions	84,023
Royalties	—
Total Revenue from the Use of Money and Property	**9,602,868**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	6,256,865
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	7,715,998
Public Assistance Administration	6,200,177
Public Assistance Programs	5,912,301
Realignment for Social Services	5,368,442
Health:	
Aid for Mental Health	5,238,623
Realignment for Mental Health	2,703,776
Medically Indigent Adults	—
Alcohol and Drug Abuse	58,594
Other Aid for Health	4,106,536
Realignment for Health Services	1,995,993
Homeowners' Property Tax Relief	672,061
Open Space Tax Relief	41,860
SB90 Mandated Costs	1,820,588
Public Safety Fund	9,224,899
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	815,779
Office of Criminal Justice and Planning Programs	32,178
Library	125,848
District Attorney Programs	1,521,973
Law Enforcement	440,619
Other	10,627,081
Total State	**70,880,191**
Federal	
Public Assistance Administration	7,849,390
Public Assistance Programs	11,285,133
Health Administration	685,043
Workforce Investment Act (WIA)	624,931
Community Development Block Grant	298,071
Health Grants	2,307,760
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	388,809
District Attorney Programs	3,507,864
Aging Programs	856,116
Senior Citizens Programs	—
Road Projects	2,124,817
Law Enforcement	879,172
Other	5,434,342
Total Federal	**36,241,448**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	582,250
Total Other Aid	**582,250**
Charges for Current Services	
Assessments and Tax Collection Fees	1,479,530
Property Tax Administrative Fees	1,678,504
Auditing and Accounting Fees	657,194
Communication Services	27,776
Election Services	315,385
Legal Services	131,875
Planning and Engineering Services	4,995,008
Agricultural Services	10,974
Civil Process Services	65,504
Court Fees and Costs	3,198,558
Booking Fees	163,321
Estate Fees	194,771
Human Services	125,339
Law Enforcement Services	307,279
Recording Fees	2,149,679
Road and Street Services	813,117
Health Fees	158,267
Mental Health Services	1,743,025
California Children Services	4,332
Sanitation Services	134,121
Institutional Care and Services	690,563
Library Services	270,036
Park and Recreation Fees	42,567
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	8,381,220
Total Charges for Current Services	**27,737,945**
Miscellaneous Revenue	
Other Sales	386,412
Tobacco Settlement	1,623,008
Welfare Repayments	—
Cancelled Warrants	—
Other	1,384,420
Total Miscellaneous Revenue	**3,393,840**
Other Financing Sources	
Sale of Fixed Assets	2,515
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**2,515**
Total General County Revenues Before Transfers	**292,344,675**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	910,790
Total General County Revenues and Transfers In	**$ 293,255,465**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of El Dorado

General	
Board of Supervisors	$ 1,310,217
Clerk of the Board	—
Administrative Officer	1,785,002
Other	—
Total Legislative and Administrative	**3,095,219**
Finance	
Auditor-Controller	3,011,219
Treasurer-Tax Collector	2,891,753
Assessor	4,151,928
Other	626,529
Total Finance	**10,681,429**
Counsel	
County Counsel	2,664,226
Other	—
Total Counsel	**2,664,226**
Total Personnel	**1,002,258**
Total Elections	**3,652,042**
Total Communications	**3,620,930**
Total Property Management	**4,347,478**
Plant Acquisition	
Jails	—
Courts	—
Other	4,202,965
Total Plant Acquisition	**4,202,965**
Total Promotion	**652,607**
Total Other General	**7,843,593**
Total General	**41,762,747**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	732,608
Fifty Percent Excess Revenue Calculation	240,086
Other Trial Court	4,523,612
County Clerk	—
Grand Jury (Including Audit)	209,559
District Attorney-Prosecution	6,878,141
District Attorney-Family Support	4,776,981
Public Defender	2,603,771
Court Appointed Counsel	—
Other	—
Total Judicial	**19,964,758**
Total Police Protection	**29,867,660**
Detention and Correction	
Adult Detention	12,677,528
Juvenile Detention	4,639,412
Probation	6,672,879
Total Detention and Correction	**23,989,819**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**6,842,611**
Protective Inspection	
Agricultural Commissioner	1,484,096
Building Inspector	7,035,249
Other	—
Total Protective Inspection	**8,519,345**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	1,399,409
Coroner	694,382
Emergency Services	1,330,432
Planning and Zoning	4,164,499
Pound	1,977,077
Other	3,750,722
Total Other Protection	**13,316,521**
Total Public Protection	**102,500,714**

Public Ways and Facilities	
Total Roads	48,882,876
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**48,882,876**
Health	
Total Public Health	16,957,545
Total Medical Care	—
Total Mental Health	13,514,400
Total Drug and Alcohol Abuse Services	2,578,307
Total Health	**33,050,252**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	9,733,148
Aid Programs - Cash (Grants)	13,511,198
Total Welfare	**23,244,346**
Social Services	
Administration and Programs	8,642,008
Other	4,825,204
Total Social Services	**13,467,212**
General Relief	
Aid to Indigents	160,194
Indigent Burial	—
Total General Relief	**160,194**
Total Care of Court Wards	**—**
Total Veteran Services	**433,577**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	3,071,349
Total Other Public Assistance	**3,071,349**
Total Public Assistance	**40,376,678**
Education	
Total School Administration	—
Total Library Services	2,929,170
Total Agricultural Education	319,903
Total Other Education	—
Total Education	**3,249,073**
Recreation and Cultural Services	
Total Recreation Facilities	940,641
Total Cultural Services	130,914
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**1,071,555**
Debt Service	
Total Retirement of Long-Term Debt	1,859,731
Total Interest on Long-Term Debt	437,701
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**2,297,432**
Total General County Expenditures Before Transfers	**273,191,327**
Transfers Out	
Total Transfers Out to Enterprises	122,887
Operating Transfers Between Funds Other Than Governmental and Enterprise	1,210,342
Total General County Expenditures and Transfers Out	**$ 274,524,556**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 140,186,806	$ 112,167,845	$ 28,018,961

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of El Dorado

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
State Construction Loans							
Airport Improvements	1985	—	—	$ 221,694	$ —	$ 28,389	$ 26,935
Total State Construction Loans				**221,694**	**—**	**28,389**	**26,935**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	12,636,457
Equipment 2005	—	—	—	—	—	—	532,408
General Fund Loan	—	—	—	—	—	—	57,558
Postclosure Landfill Liability	—	—	—	—	—	—	8,109,468
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**21,335,891**
County Total Bonds and Other Long-Term Debt				**$ 221,694**	**$ —**	**$ 28,389**	**$ 21,362,826**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 8,959,831**

* 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	$ 41,874
Local Cash Grants	59,762
State Cash Grants	261,515
Federal Cash Grants	11,079
Other Revenues	9,043
Total Revenues	**383,273**
Purchased Transportation	370,919
Other Expenses	57,401
Total Expenses	**428,320**
Net Transit Income (Loss)	**(45,047)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (45,047)**
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 2006-07
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	$	708,923
Total Operating Expenses		1,011,742
Net Operating Income (Loss)		**(302,819)**
Total Non-Operating Revenue		1,336,308
Total Non-Operating Expenses		5,969
Income (Loss) Before Operating Transfers		**1,027,520**
Transfers In from the County		122,887
Transfers Out to the County		—
Net Transfers In (Out)		**122,887**
Net Income (Loss)	**$**	**1,150,407**
Current Year Capital Outlay (Enterprise Activity)	**$**	**421,281**

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Fresno

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 78,193,137
Less Than County Wide Funds - Secured and Unsecured	8,457,956
Property Tax In-Lieu of Vehicle License Fees	85,048,172
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	49,083
Total Property Taxes	**171,748,348**
Other Taxes	
Sales and Use Taxes	20,188,105
Transportation Tax (Non-Transit)	10,330,215
Property Transfer	3,651,501
Transient Lodging	—
Timber Yield	39,710
Aircraft	1,271,781
Construction Development Taxes	637,166
Utility Users Tax	—
Other	14,434,674
Total Other Taxes	**50,553,152**
Total Taxes	**222,301,500**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	66,930
Business Licenses	537,775
Construction Permits	3,434,683
Road Privileges and Permits	237,550
Zoning Permits	602,754
Franchises	4,236,691
Other	191,073
Total Licenses Permits and Franchises	**9,307,456**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	3,840,705
Other Court Fines	6,509,930
Forfeitures and Penalties	1,459,624
Penalties and Cost on Delinquent Taxes	1,282,575
Total Fines, Forfeitures and Penalties	**13,092,834**
Revenue from Use of Money and Property	
Interest	12,432,699
Rents and Concessions	2,884,785
Royalties	—
Total Revenue from the Use of Money and Property	**15,317,484**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	13,056,080
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	45,370,939
Public Assistance Administration	120,308,584
Public Assistance Programs	92,629,008
Realignment for Social Services	49,257,818
Health:	
Aid for Mental Health	15,297,369
Realignment for Mental Health	20,754,111
Medically Indigent Adults	—
Alcohol and Drug Abuse	5,912,180
Other Aid for Health	3,987,216
Realignment for Health Services	9,484,721
Homeowners' Property Tax Relief	1,244,839
Open Space Tax Relief	5,287,349
SB90 Mandated Costs	—
Public Safety Fund	62,068,989
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	301,987
Office of Criminal Justice and Planning Programs	5,996,311
Library	3,187,071
District Attorney Programs	8,649,257
Law Enforcement	3,997,540
Other	21,700,196
Total State	**488,491,565**
Federal	
Public Assistance Administration	122,089,888
Public Assistance Programs	127,965,845
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	8,819,333
Health Grants	1,109,979
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	1,069,416
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	54,173
Law Enforcement	1,751,983
Other	11,915,830
Total Federal	**274,776,447**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	3,869,393
Total Other Aid	**3,869,393**
Charges for Current Services	
Assessments and Tax Collection Fees	241,313
Property Tax Administrative Fees	2,850,792
Auditing and Accounting Fees	4,209,900
Communication Services	—
Election Services	676,578
Legal Services	683,564
Planning and Engineering Services	7,088,939
Agricultural Services	1,669,655
Civil Process Services	666,267
Court Fees and Costs	8,494,324
Booking Fees	58,277
Estate Fees	343,771
Human Services	—
Law Enforcement Services	18,381,041
Recording Fees	5,420,758
Road and Street Services	4,085,323
Health Fees	16,610,922
Mental Health Services	2,970,501
California Children Services	5,766,578
Sanitation Services	130
Institutional Care and Services	13,639,485
Library Services	2,719,881
Park and Recreation Fees	480,939
Other:	
Personnel Services	2,568,452
Building Maintenance and Grounds	2,302,970
Administrative Services	579,251
Other	4,061,486
Total Charges for Current Services	**106,571,097**
Miscellaneous Revenue	
Other Sales	407,058
Tobacco Settlement	1,931,472
Welfare Repayments	2,356,653
Cancelled Warrants	41,464
Other	298,619
Total Miscellaneous Revenue	**5,035,266**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	2,509,096
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**2,509,096**
Total General County Revenues Before Transfers	**1,141,272,138**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 1,141,272,138**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Fresno

General	
Board of Supervisors	$ 1,039,002
Clerk of the Board	636,807
Administrative Officer	1,583,854
Other	2,805,283
Total Legislative and Administrative	**6,064,946**
Finance	
Auditor-Controller	7,390,400
Treasurer-Tax Collector	1,634,097
Assessor	11,374,181
Other	644,838
Total Finance	**21,043,516**
Counsel	
County Counsel	3,076,353
Other	—
Total Counsel	**3,076,353**
Total Personnel	**1,896,237**
Total Elections	**4,763,523**
Total Communications	**—**
Total Property Management	**15,603,223**
Plant Acquisition	
Jails	—
Courts	—
Other	2,622,419
Total Plant Acquisition	**2,622,419**
Total Promotion	**481,399**
Total Other General	**5,550,816**
Total General	**61,102,432**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	16,555,553
Fifty Percent Excess Revenue Calculation	2,921,568
Other Trial Court	—
County Clerk	—
Grand Jury (Including Audit)	47,570
District Attorney-Prosecution	26,497,985
District Attorney-Family Support	22,818,360
Public Defender	11,978,812
Court Appointed Counsel	4,343,212
Other	802,413
Total Judicial	**85,965,473**
Total Police Protection	**82,596,573**
Detention and Correction	
Adult Detention	50,562,729
Juvenile Detention	31,158,955
Probation	23,242,772
Total Detention and Correction	**104,964,456**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	8,904,300
Building Inspector	—
Other	807,210
Total Protective Inspection	**9,711,510**
Other Protection	
Local Agency Formation Commission (LAFCO)	543,266
Recorder	2,129,939
Coroner	2,057,800
Emergency Services	—
Planning and Zoning	23,903,726
Pound	—
Other	1,331,165
Total Other Protection	**29,965,896**
Total Public Protection	**313,203,908**

Public Ways and Facilities	
Total Roads	50,277,740
Total Transportation Terminals	—
Total Transportation Systems	2,341,047
Total Parking Facilities	—
Total Public Ways and Facilities	**52,618,787**
Health	
Total Public Health	88,815,496
Total Medical Care	3,392,095
Total Mental Health	53,864,848
Total Drug and Alcohol Abuse Services	17,818,677
Total Health	**163,891,116**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	172,164,291
Aid Programs - Cash (Grants)	220,506,136
Total Welfare	**392,670,427**
Social Services	
Administration and Programs	85,337,277
Other	—
Total Social Services	**85,337,277**
General Relief	
Aid to Indigents	4,540,537
Indigent Burial	—
Total General Relief	**4,540,537**
Total Care of Court Wards	**—**
Total Veteran Services	**192,413**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	7,800,888
Total Other Public Assistance	**7,800,888**
Total Public Assistance	**490,541,542**
Education	
Total School Administration	—
Total Library Services	28,588,679
Total Agricultural Education	527,972
Total Other Education	—
Total Education	**29,116,651**
Recreation and Cultural Services	
Total Recreation Facilities	3,331,118
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**3,331,118**
Debt Service	
Total Retirement of Long-Term Debt	9,940,000
Total Interest on Long-Term Debt	20,245,477
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**30,185,477**
Total General County Expenditures Before Transfers	**1,143,991,031**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 1,143,991,031**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 352,238,055	$ 219,721,364	$ 132,516,691

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Fresno

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
POB - Reduce Pension Liab.	1998	1998	2018	$ 184,910,000	$ 184,910,000	$ 164,035,000	$ 20,875,000
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	3,000,000	399,897,749
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**	**167,035,000**	**927,979,063**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	39,877,408
Disposal Site Comp Absences	—	—	—	—	—	—	53,248
Postclosure Landfill Liability	—	—	—	—	—	—	24,685,017
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**64,615,673**
County Total Bonds and Other Long-Term Debt				**$ 1,095,014,063**	**$ 1,095,014,063**	**$ 167,035,000**	**$ 992,594,736**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 51,964,114**

* 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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Fresno

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	9,996,458
Total Operating Expenses		17,133,383
Net Operating Income (Loss)		**(7,136,925)**
Total Non-Operating Revenues		3,920,307
Total Non-Operating Expenses		5,271,216
Income (Loss) Before Operating Transfers		**(8,487,834)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(8,487,834)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

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 $14.4 million in the current fiscal year.
   Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Glenn

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 4,811,646
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	2,713,354
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	152,391
Total Property Taxes	**7,677,391**
Other Taxes	
Sales and Use Taxes	1,409,251
Transportation Tax (Non-Transit)	—
Property Transfer	148,506
Transient Lodging	3,679
Timber Yield	—
Aircraft	16,608
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**1,578,044**
Total Taxes	**9,255,435**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	60,635
Business Licenses	—
Construction Permits	319,684
Road Privileges and Permits	26,827
Zoning Permits	63,831
Franchises	595,150
Other	9,650
Total Licenses Permits and Franchises	**1,075,777**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	905,018
Other Court Fines	553,150
Forfeitures and Penalties	158,611
Penalties and Cost on Delinquent Taxes	254,557
Total Fines, Forfeitures and Penalties	**1,871,336**
Revenue from Use of Money and Property	
Interest	766,094
Rents and Concessions	77,867
Royalties	18,771
Total Revenue from the Use of Money and Property	**862,732**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,581,585
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	2,063,852
Public Assistance Administration	4,343,418
Public Assistance Programs	2,161,717
Realignment for Social Services	1,764,258
Health:	
Aid for Mental Health	1,139,935
Realignment for Mental Health	649,447
Medically Indigent Adults	1,890,375
Alcohol and Drug Abuse	638,548
Other Aid for Health	1,532,119
Realignment for Health Services	519,904
Homeowners' Property Tax Relief	69,931
Open Space Tax Relief	1,047,903
SB90 Mandated Costs	131,955
Public Safety Fund	1,653,930
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	118,894
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Law Enforcement	850,715
Other	3,703,494
Total State	**25,861,980**
Federal	
Public Assistance Administration	4,534,479
Public Assistance Programs	6,938,187
Health Administration	—
Workforce Investment Act (WIA)	436,126
Community Development Block Grant	718,300
Health Grants	414,482
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	195,723
DEA Programs/Drug and Alcohol Programs	706,163
District Attorney Programs	730,189
Aging Programs	—
Senior Citizens Programs	—
Road Projects	277,434
Law Enforcement	473,742
Other	763,713
Total Federal	**16,188,538**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	90,623
Total Other Aid	**90,623**
Charges for Current Services	
Assessments and Tax Collection Fees	79,453
Property Tax Administrative Fees	232,484
Auditing and Accounting Fees	18,247
Communication Services	938
Election Services	8,005
Legal Services	26,303
Planning and Engineering Services	254,643
Agricultural Services	148,786
Civil Process Services	20,925
Court Fees and Costs	281,738
Booking Fees	52,156
Estate Fees	98,782
Human Services	75,900
Law Enforcement Services	225,644
Recording Fees	152,866
Road and Street Services	—
Health Fees	345,539
Mental Health Services	781,737
California Children Services	190
Sanitation Services	—
Institutional Care and Services	135,946
Library Services	—
Park and Recreation Fees	13,098
Other:	
Personnel Services	515,746
Building Maintenance and Grounds	—
Administrative Services	—
Other	1,284,046
Total Charges for Current Services	**4,753,172**
Miscellaneous Revenue	
Other Sales	8,985
Tobacco Settlement	274,688
Welfare Repayments	20,357
Cancelled Warrants	13,417
Other	130,500
Total Miscellaneous Revenue	**447,947**
Other Financing Sources	
Sale of Fixed Assets	10,960
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**10,960**
Total General County Revenues Before Transfers	**60,418,500**
Transfers In	
Total Transfers In from Enterprises	82,050
Operating Transfers Between Funds Other Than Governmental and Enterprise	610,878
Total General County Revenues and Transfers In	**$ 61,111,428**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Glenn

General	
Board of Supervisors	$ 354,232
Clerk of the Board	180,034
Administrative Officer	242,859
Other	6,490
Total Legislative and Administrative	**783,615**
Finance	
Auditor-Controller	459,195
Treasurer-Tax Collector	144,391
Assessor	871,064
Other	306,530
Total Finance	**1,781,180**
Counsel	
County Counsel	149,150
Other	—
Total Counsel	**149,150**
Total Personnel	**133,375**
Total Elections	**365,119**
Total Communications	**—**
Total Property Management	**811,536**
Plant Acquisition	
Jails	—
Courts	194,722
Other	62,212
Total Plant Acquisition	**256,934**
Total Promotion	**7,436**
Total Other General	**1,026,776**
Total General	**5,315,121**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	293,016
Fifty Percent Excess Revenue Calculation	345,360
Other Trial Court	212,280
County Clerk	—
Grand Jury (Including Audit)	22,638
District Attorney-Prosecution	1,044,718
District Attorney-Family Support	735,960
Public Defender	315,939
Court Appointed Counsel	—
Other	5,333
Total Judicial	**2,975,244**
Total Police Protection	**5,422,948**
Detention and Correction	
Adult Detention	3,164,199
Juvenile Detention	985,040
Probation	1,106,777
Total Detention and Correction	**5,256,016**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**10,460**
Protective Inspection	
Agricultural Commissioner	1,673,220
Building Inspector	454,026
Other	—
Total Protective Inspection	**2,127,246**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	465,927
Coroner	58,075
Emergency Services	45,950
Planning and Zoning	1,159,531
Pound	343,214
Other	227,413
Total Other Protection	**2,300,110**
Total Public Protection	**18,092,024**

Public Ways and Facilities	
Total Roads	4,657,858
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**4,657,858**
Health	
Total Public Health	4,465,497
Total Medical Care	335,694
Total Mental Health	5,946,544
Total Drug and Alcohol Abuse Services	1,407,862
Total Health	**12,155,597**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	8,647,592
Aid Programs - Cash (Grants)	5,416,872
Total Welfare	**14,064,464**
Social Services	
Administration and Programs	5,266,694
Other	—
Total Social Services	**5,266,694**
General Relief	
Aid to Indigents	91,968
Indigent Burial	3,744
Total General Relief	**95,712**
Total Care of Court Wards	**—**
Total Veteran Services	**38,514**
Other Public Assistance	
Workforce Investment Act (WIA)	436,126
Other	980,225
Total Other Public Assistance	**1,416,351**
Total Public Assistance	**20,881,735**
Education	
Total School Administration	—
Total Library Services	132,672
Total Agricultural Education	230,697
Total Other Education	—
Total Education	**363,369**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**—**
Debt Service	
Total Retirement of Long-Term Debt	275,867
Total Interest on Long-Term Debt	150,378
Total Interest on Short-Term Notes and Warrants	9,444
Total Debt Service	**435,689**
Total General County Expenditures Before Transfers	**61,901,393**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	186,017
Total General County Expenditures and Transfers Out	**$ 62,087,410**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 30,524,658	$ 12,580,968	$ 17,943,690

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Glenn

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
State Construction Loans							
Willows Airport Fuel Facility	1998	—	—	$ 125,000	$ —	$ 31,359	$ 78,641
Orland Airport Fuel Facility	2000	—	—	120,000	—	30,667	84,533
Total State Construction Loans				**245,000**	**—**	**62,026**	**163,174**
Other Long-Term Debt Schedule							
Advance From Other Funds	—	—	—	—	—	—	39,797
Automatic Tarping Machine	—	—	—	—	—	—	61,784
Cash Advance from Other Funds	—	—	—	—	—	—	626,264
Caterpillar 826G Landfill Compactor	—	—	—	—	—	—	274,857
Compensated Absences	—	—	—	—	—	—	1,718,640
Compensated Absences - Ent.	—	—	—	—	—	—	17,340
Jail Facility Refinance	—	—	—	—	—	—	426,000
Landfill Closure	—	—	—	—	—	—	4,022,286
PPWA Software	—	—	—	—	—	—	62,918
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**7,249,886**
County Total Bonds and Other Long-Term Debt				**$ 245,000**	**$ —**	**$ 62,026**	**$ 7,413,060**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 5,966,016**

* 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	1,865
Net Patient Revenue	**(1,865)**
Total Other Operating Revenues	—
Total Operating Revenue	**(1,865)**
Total Operating Expenses	—
Net Operating Income (Loss)	**(1,865)**
Total Non-Operating Revenue	1,047,745
Total Non-Operating Expenses	13,100
Net Non-Operating Income	**1,034,645**
Net Income Before Extraordinary Items	**1,032,780**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**1,032,780**
Transfers In from the County	—
Transfers Out to the County	17,050
Net Transfers In (Out)	**(17,050)**
Net Income (Loss)	**$ 1,015,730**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 97,217
Local Cash Grants	638,919
State Cash Grants	242,682
Federal Cash Grants	247,887
Other Revenues	42,226
Total Revenues	**1,268,931**
Purchased Transportation	524,784
Other Expenses	430,533
Total Expenses	**955,317**
Net Transit Income (Loss)	**313,614**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ 313,614**
Capital Additions to Equity	
Total Local Capital Grants	$ 215,267
Total State Capital Grants	—
Total Federal Capital Grants	247,887
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ 463,154**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Glenn

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	549,849
Total Operating Expenses		445,139
Net Operating Income (Loss)		**104,710**
Total Non-Operating Revenue		35,185
Total Non-Operating Expenses		22,807
Income (Loss) Before Operating Transfers		**117,088**
Transfers In from the County		—
Transfers Out to the County		60,000
Net Transfers In (Out)		**(60,000)**
Net Income (Loss)	**$**	**57,088**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	1,330,005
Total Operating Expenses		1,483,317
Net Operating Income (Loss)		**(153,312)**
Total Non-Operating Revenues		229,156
Total Non-Operating Expenses		206,756
Income (Loss) Before Operating Transfers		**(130,912)**
Transfers In from the County		—
Transfers Out to the County		5,000
Net Transfers In (Out)		**(5,000)**
Net Income (Loss)	**$**	**(135,912)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

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 2006-07
Statement of County Revenues
County of Humboldt

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 15,741,512
Less Than County Wide Funds - Secured and Unsecured	3,964,850
Property Tax In-Lieu of Vehicle License Fees	12,845,736
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	181,235
Total Property Taxes	**32,733,333**
Other Taxes	
Sales and Use Taxes	4,100,688
Transportation Tax (Non-Transit)	913,593
Property Transfer	823,177
Transient Lodging	1,201,049
Timber Yield	1,442,118
Aircraft	122,344
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**8,602,969**
Total Taxes	**41,336,302**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	276,818
Business Licenses	444,074
Construction Permits	1,124,420
Road Privileges and Permits	65,018
Zoning Permits	—
Franchises	1,092,826
Other	92,797
Total Licenses Permits and Franchises	**3,095,953**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	1,654,820
Other Court Fines	29,399
Forfeitures and Penalties	636,543
Penalties and Cost on Delinquent Taxes	645,094
Total Fines, Forfeitures and Penalties	**2,965,856**
Revenue from Use of Money and Property	
Interest	1,190,391
Rents and Concessions	—
Royalties	32,215
Total Revenue from the Use of Money and Property	**1,222,606**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	3,518,882
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	12,845,736
Public Assistance Administration	13,370,490
Public Assistance Programs	12,537,441
Realignment for Social Services	7,133,312
Health:	
Aid for Mental Health	6,036,839
Realignment for Mental Health	4,268,552
Medically Indigent Adults	379,795
Alcohol and Drug Abuse	1,565,406
Other Aid for Health	2,224,208
Realignment for Health Services	3,370,344
Homeowners' Property Tax Relief	393,577
Open Space Tax Relief	213,212
SB90 Mandated Costs	566,054
Public Safety Fund	7,370,122
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	204,968
Office of Criminal Justice and Planning Programs	328,479
Library	168,056
District Attorney Programs	4,897,891
Law Enforcement	2,531,944
Other	10,275,354
Total State	**94,200,662**
Federal	
Public Assistance Administration	20,497,197
Public Assistance Programs	10,912,568
Health Administration	555,624
Workforce Investment Act (WIA)	3,271,697
Community Development Block Grant	2,500,584
Health Grants	13,047,681
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	1,789,830
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	683,669
Law Enforcement	561,164
Other	3,007,364
Total Federal	**56,827,378**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	—
Total Other Aid	**—**
Charges for Current Services	
Assessments and Tax Collection Fees	480,396
Property Tax Administrative Fees	568,353
Auditing and Accounting Fees	15,688
Communication Services	—
Election Services	171,863
Legal Services	159,542
Planning and Engineering Services	1,540,962
Agricultural Services	70,933
Civil Process Services	56,663
Court Fees and Costs	2,067,567
Booking Fees	441,367
Estate Fees	406,023
Human Services	289,877
Law Enforcement Services	149,720
Recording Fees	533,651
Road and Street Services	1,260,224
Health Fees	2,448,510
Mental Health Services	1,658,247
California Children Services	—
Sanitation Services	197,396
Institutional Care and Services	584,043
Library Services	88,195
Park and Recreation Fees	321,251
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	343,727
Other	240,938
Total Charges for Current Services	**14,095,136**
Miscellaneous Revenue	
Other Sales	322,890
Tobacco Settlement	1,313,762
Welfare Repayments	1,160,287
Cancelled Warrants	65,944
Other	2,811,267
Total Miscellaneous Revenue	**5,674,150**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**219,418,043**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 219,418,043**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Humboldt

General	
Board of Supervisors	$ 752,563
Clerk of the Board	82,246
Administrative Officer	717,431
Other	—
Total Legislative and Administrative	**1,552,240**
Finance	
Auditor-Controller	1,066,863
Treasurer-Tax Collector	772,147
Assessor	2,136,635
Other	642,588
Total Finance	**4,618,233**
Counsel	
County Counsel	1,927,959
Other	—
Total Counsel	**1,927,959**
Total Personnel	**548,850**
Total Elections	**1,631,396**
Total Communications	**140,886**
Total Property Management	**2,088,718**
Plant Acquisition	
Jails	—
Courts	—
Other	4,080,685
Total Plant Acquisition	**4,080,685**
Total Promotion	**180,896**
Total Other General	**1,374,395**
Total General	**18,144,258**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	933,601
Fifty Percent Excess Revenue Calculation	212,278
Other Trial Court	95,314
County Clerk	—
Grand Jury (Including Audit)	48,510
District Attorney-Prosecution	4,055,652
District Attorney-Family Support	4,830,092
Public Defender	2,984,243
Court Appointed Counsel	326,612
Other	—
Total Judicial	**13,486,302**
Total Police Protection	**12,464,901**
Detention and Correction	
Adult Detention	9,236,923
Juvenile Detention	2,501,712
Probation	5,561,908
Total Detention and Correction	**17,300,543**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**150,319**
Protective Inspection	
Agricultural Commissioner	615,769
Building Inspector	1,325,107
Other	—
Total Protective Inspection	**1,940,876**
Other Protection	
Local Agency Formation Commission (LAFCO)	41,514
Recorder	753,577
Coroner	638,876
Emergency Services	153,084
Planning and Zoning	6,825,896
Pound	1,067,403
Other	625,780
Total Other Protection	**10,106,130**
Total Public Protection	**55,449,071**

Public Ways and Facilities	
Total Roads	12,337,720
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**12,337,720**
Health	
Total Public Health	24,576,759
Total Medical Care	2,477,129
Total Mental Health	25,214,433
Total Drug and Alcohol Abuse Services	2,608,901
Total Health	**54,877,222**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	41,457,431
Aid Programs - Cash (Grants)	11,461,612
Total Welfare	**52,919,043**
Social Services	
Administration and Programs	8,222,588
Other	—
Total Social Services	**8,222,588**
General Relief	
Aid to Indigents	1,527,033
Indigent Burial	—
Total General Relief	**1,527,033**
Total Care of Court Wards	**—**
Total Veteran Services	**121,426**
Other Public Assistance	
Workforce Investment Act (WIA)	2,274,067
Other	—
Total Other Public Assistance	**2,274,067**
Total Public Assistance	**65,064,157**
Education	
Total School Administration	—
Total Library Services	2,771,318
Total Agricultural Education	125,108
Total Other Education	—
Total Education	**2,896,426**
Recreation and Cultural Services	
Total Recreation Facilities	739,833
Total Cultural Services	—
Total Veteran Memorial Building	31,834
Total Small Craft Harbors	—
Total Recreation and Cultural	**771,667**
Debt Service	
Total Retirement of Long-Term Debt	1,051,051
Total Interest on Long-Term Debt	947,000
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**1,998,051**
Total General County Expenditures Before Transfers	**211,538,572**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 211,538,572**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 67,490,857	$ 42,804,377	$ 24,686,480

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Humboldt

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Airport Improvements	—	—	—	—	—	—	$ 14,683
Biological Laboratory	—	—	—	—	—	—	268,198
Compensated Absences	—	—	—	—	—	—	15,988,735
Enterprise Compensated Absences	—	—	—	—	—	—	57,798
Imaging Equip Lease	—	—	—	—	—	—	60,031
ISF Loan	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	**16,389,445**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 16,389,445**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 30,818,524**

* 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 2006-07
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	$	2,278,131
Total Operating Expenses		2,404,223
Net Operating Income (Loss)		**(126,092)**
Total Non-Operating Revenue		1,417,711
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**1,291,619**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**1,291,619**
Current Year Capital Outlay (Enterprise Activity)	**$**	**3,630,357**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	295,359
Total Operating Expenses		327,583
Net Operating Income (Loss)		**(32,224)**
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(32,224)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(32,224)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

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 2006-07
Statement of County Revenues
County of Imperial

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 12,818,704
Less Than County Wide Funds - Secured and Unsecured	3,510,644
Property Tax In-Lieu of Vehicle License Fees	14,393,261
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	4,988,251
Total Property Taxes	**35,710,860**
Other Taxes	
Sales and Use Taxes	2,630,788
Transportation Tax (Non-Transit)	688,266
Property Transfer	1,324,149
Transient Lodging	26,651
Timber Yield	—
Aircraft	27,670
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**4,697,524**
Total Taxes	**40,408,384**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	14,426
Business Licenses	170,399
Construction Permits	1,890,199
Road Privileges and Permits	380,379
Zoning Permits	117,689
Franchises	402,677
Other	1,423,070
Total Licenses Permits and Franchises	**4,398,839**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	3,518,244
Other Court Fines	1,889,053
Forfeitures and Penalties	47,585
Penalties and Cost on Delinquent Taxes	1,259,561
Total Fines, Forfeitures and Penalties	**6,714,443**
Revenue from Use of Money and Property	
Interest	2,319,085
Rents and Concessions	294,374
Royalties	—
Total Revenue from the Use of Money and Property	**2,613,459**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	4,922,462
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	13,329,764
Public Assistance Administration	14,945,818
Public Assistance Programs	14,644,344
Realignment for Social Services	10,853,487
Health:	
Aid for Mental Health	1,606,659
Realignment for Mental Health	3,402,237
Medically Indigent Adults	8,555,592
Alcohol and Drug Abuse	2,118,682
Other Aid for Health	5,915,911
Realignment for Health Services	3,301,730
Homeowners' Property Tax Relief	201,118
Open Space Tax Relief	605,919
SB90 Mandated Costs	325,053
Public Safety Fund	10,087,368
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	178,328
Office of Criminal Justice and Planning Programs	752,271
Library	102,514
District Attorney Programs	—
Law Enforcement	3,847,346
Other	10,346,567
Total State	**110,043,170**
Federal	
Public Assistance Administration	18,686,615
Public Assistance Programs	13,360,541
Health Administration	—
Workforce Investment Act (WIA)	4,706,306
Community Development Block Grant	1,134,041
Health Grants	94,394
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	2,375,098
District Attorney Programs	—
Aging Programs	632,795
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	275,915
Other	9,122,173
Total Federal	**50,387,878**
Other Aid	
Other In-Lieu Taxes	301,350
Other Governmental Agencies	317,500
Total Other Aid	**618,850**
Charges for Current Services	
Assessments and Tax Collection Fees	712,179
Property Tax Administrative Fees	602,007
Auditing and Accounting Fees	403,644
Communication Services	—
Election Services	178,252
Legal Services	20,645
Planning and Engineering Services	77,247
Agricultural Services	697,787
Civil Process Services	62,274
Court Fees and Costs	1,076,476
Booking Fees	—
Estate Fees	172,715
Human Services	15,147
Law Enforcement Services	448,687
Recording Fees	965,711
Road and Street Services	156,300
Health Fees	922,087
Mental Health Services	598,393
California Children Services	1,220
Sanitation Services	296,630
Institutional Care and Services	3,096,320
Library Services	4,359
Park and Recreation Fees	50,791
Other:	
Personnel Services	62,253
Building Maintenance and Grounds	489,464
Administrative Services	—
Other	9,504,296
Total Charges for Current Services	**20,614,884**
Miscellaneous Revenue	
Other Sales	49,440
Tobacco Settlement	545,567
Welfare Repayments	—
Cancelled Warrants	26,209
Other	2,361,087
Total Miscellaneous Revenue	**2,982,303**
Other Financing Sources	
Sale of Fixed Assets	264,298
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**264,298**
Total General County Revenues Before Transfers	**239,046,508**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	782,023
Total General County Revenues and Transfers In	**$ 239,828,531**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Imperial

General	
Board of Supervisors	$ 1,338,167
Clerk of the Board	224,449
Administrative Officer	918,597
Other	3,993
Total Legislative and Administrative	**2,485,206**
Finance	
Auditor-Controller	1,461,870
Treasurer-Tax Collector	1,068,137
Assessor	2,043,318
Other	291,859
Total Finance	**4,865,184**
Counsel	
County Counsel	1,527,121
Other	—
Total Counsel	**1,527,121**
Total Personnel	**948,272**
Total Elections	**560,723**
Total Communications	**—**
Total Property Management	**5,791,576**
Plant Acquisition	
Jails	—
Courts	—
Other	2,236,126
Total Plant Acquisition	**2,236,126**
Total Promotion	**—**
Total Other General	**432,639**
Total General	**18,846,847**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	1,075,276
Fifty Percent Excess Revenue Calculation	643,762
Other Trial Court	2,386
County Clerk	—
Grand Jury (Including Audit)	68,900
District Attorney-Prosecution	3,764,750
District Attorney-Family Support	3,438,095
Public Defender	1,695,137
Court Appointed Counsel	—
Other	1,631,337
Total Judicial	**12,319,643**
Total Police Protection	**18,726,350**
Detention and Correction	
Adult Detention	11,341,616
Juvenile Detention	2,707,864
Probation	4,668,089
Total Detention and Correction	**18,717,569**
Total Fire Protection	**4,813,188**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	2,646,256
Building Inspector	1,624,008
Other	—
Total Protective Inspection	**4,270,264**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	623,119
Coroner	—
Emergency Services	678,659
Planning and Zoning	1,290,559
Pound	1,118
Other	6,164,411
Total Other Protection	**8,757,866**
Total Public Protection	**67,604,880**

Public Ways and Facilities	
Total Roads	11,007,348
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**11,007,348**
Health	
Total Public Health	20,731,417
Total Medical Care	—
Total Mental Health	16,039,196
Total Drug and Alcohol Abuse Services	2,224,116
Total Health	**38,994,729**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	17,887,805
Aid Programs - Cash (Grants)	38,480,429
Total Welfare	**56,368,234**
Social Services	
Administration and Programs	14,412,537
Other	—
Total Social Services	**14,412,537**
General Relief	
Aid to Indigents	4,473
Indigent Burial	41,697
Total General Relief	**46,170**
Total Care of Court Wards	**—**
Total Veteran Services	**85,344**
Other Public Assistance	
Workforce Investment Act (WIA)	4,954,760
Other	8,700,362
Total Other Public Assistance	**13,655,122**
Total Public Assistance	**84,567,407**
Education	
Total School Administration	—
Total Library Services	766,406
Total Agricultural Education	303,482
Total Other Education	149,694
Total Education	**1,219,582**
Recreation and Cultural Services	
Total Recreation Facilities	476,478
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**476,478**
Debt Service	
Total Retirement of Long-Term Debt	2,693,407
Total Interest on Long-Term Debt	4,204,373
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**6,897,780**
Total General County Expenditures Before Transfers	**229,615,051**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	866,203
Total General County Expenditures and Transfers Out	**$ 230,481,254**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 99,310,979	$ 55,917,630	$ 43,393,349

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Imperial

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Bonds	1998	2000	2020	$ 35,175,000	$ 35,175,000	$ 6,430,000	$ 28,745,000
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**	**6,430,000**	**62,010,000**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	8,574,436
Digital Mail Processor	—	—	—	—	—	—	57,053
Lease - 800MHZ Radio Equipment	—	—	—	—	—	—	466,149
Lease - Paver	—	—	—	—	—	—	73,919
Lease - Pumpers	—	—	—	—	—	—	—
Lease - Wheel Loader	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	**9,171,557**
County Total Bonds and Other Long-Term Debt				**$ 68,440,000**	**$ 68,440,000**	**$ 6,430,000**	**$ 71,181,557**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 7,261,874**

* 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	$ 418,351
Local Cash Grants	1,914,163
State Cash Grants	—
Federal Cash Grants	2,116,498
Other Revenues	12,496
Total Revenues	**4,461,508**
Purchased Transportation	3,343,673
Other Expenses	128,726
Total Expenses	**3,472,399**
Net Transit Income (Loss)	**989,109**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ 989,109**
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 2006-07
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	$	706,144
Total Operating Expenses		1,264,995
Net Operating Income (Loss)		**(558,851)**
Total Non-Operating Revenue		2,979
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(555,872)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(555,872)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	1,428,204
Total Operating Expenses		1,664,844
Net Operating Income (Loss)		**(236,640)**
Total Non-Operating Revenues		227,167
Total Non-Operating Expenses		21,143
Income (Loss) Before Operating Transfers		**(30,616)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(30,616)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

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 2006-07
Statement of County Revenues
County of Inyo

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 9,829,341
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	1,705,354
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	86,230
Total Property Taxes	**11,620,925**
Other Taxes	
Sales and Use Taxes	1,156,899
Transportation Tax (Non-Transit)	—
Property Transfer	103,543
Transient Lodging	1,937,097
Timber Yield	—
Aircraft	40,840
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**3,238,379**
Total Taxes	**14,859,304**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	28,276
Business Licenses	22,149
Construction Permits	182,748
Road Privileges and Permits	40,693
Zoning Permits	6,443
Franchises	87,942
Other	103,695
Total Licenses Permits and Franchises	**471,946**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	—
Other Court Fines	1,671,505
Forfeitures and Penalties	—
Penalties and Cost on Delinquent Taxes	64,317
Total Fines, Forfeitures and Penalties	**1,735,822**
Revenue from Use of Money and Property	
Interest	1,293,065
Rents and Concessions	81,864
Royalties	813,905
Total Revenue from the Use of Money and Property	**2,188,834**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,949,573
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	2,522,762
Public Assistance Administration	1,855,060
Public Assistance Programs	644,787
Realignment for Social Services	971,045
Health:	
Aid for Mental Health	869,996
Realignment for Mental Health	1,221,110
Medically Indigent Adults	—
Alcohol and Drug Abuse	106,731
Other Aid for Health	401,307
Realignment for Health Services	490,454
Homeowners' Property Tax Relief	82,855
Open Space Tax Relief	—
SB90 Mandated Costs	472,863
Public Safety Fund	1,631,584
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	112,224
Office of Criminal Justice and Planning Programs	—
Library	13,522
District Attorney Programs	—
Law Enforcement	665,101
Other	4,418,492
Total State	**18,429,466**
Federal	
Public Assistance Administration	1,571,738
Public Assistance Programs	767,381
Health Administration	—
Workforce Investment Act (WIA)	76,524
Community Development Block Grant	218,562
Health Grants	238,626
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	381,466
District Attorney Programs	533,944
Aging Programs	—
Senior Citizens Programs	—
Road Projects	7,714
Law Enforcement	11,082
Other	4,102,455
Total Federal	**7,909,492**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	5,075,647
Total Other Aid	**5,075,647**
Charges for Current Services	
Assessments and Tax Collection Fees	47,701
Property Tax Administrative Fees	—
Auditing and Accounting Fees	995,918
Communication Services	—
Election Services	6,456
Legal Services	33,783
Planning and Engineering Services	393,255
Agricultural Services	153,731
Civil Process Services	6,780
Court Fees and Costs	410,749
Booking Fees	5,303
Estate Fees	5,288
Human Services	—
Law Enforcement Services	160,649
Recording Fees	120,232
Road and Street Services	316,131
Health Fees	346,995
Mental Health Services	463,240
California Children Services	—
Sanitation Services	—
Institutional Care and Services	—
Library Services	3,627
Park and Recreation Fees	240,046
Other:	
Personnel Services	—
Building Maintenance and Grounds	20,981
Administrative Services	—
Other	544,058
Total Charges for Current Services	**4,274,923**
Miscellaneous Revenue	
Other Sales	16,899
Tobacco Settlement	—
Welfare Repayments	—
Cancelled Warrants	—
Other	65,928
Total Miscellaneous Revenue	**82,827**
Other Financing Sources	
Sale of Fixed Assets	17,071
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**17,071**
Total General County Revenues Before Transfers	**55,045,332**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 55,045,332**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Inyo

General	
Board of Supervisors	$ 467,389
Clerk of the Board	—
Administrative Officer	664,397
Other	94,661
Total Legislative and Administrative	**1,226,447**
Finance	
Auditor-Controller	651,286
Treasurer-Tax Collector	386,616
Assessor	744,543
Other	140,989
Total Finance	**1,923,434**
Counsel	
County Counsel	654,202
Other	—
Total Counsel	**654,202**
Total Personnel	**287,816**
Total Elections	**241,829**
Total Communications	**—**
Total Property Management	**1,101,832**
Plant Acquisition	
Jails	—
Courts	—
Other	100,000
Total Plant Acquisition	**100,000**
Total Promotion	**316,680**
Total Other General	**3,411,410**
Total General	**9,263,650**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	610,440
Fifty Percent Excess Revenue Calculation	242,417
Other Trial Court	8,409
County Clerk	60,406
Grand Jury (Including Audit)	21,876
District Attorney-Prosecution	948,145
District Attorney-Family Support	857,739
Public Defender	664,981
Court Appointed Counsel	9,696
Other	224,174
Total Judicial	**3,648,283**
Total Police Protection	**4,857,341**
Detention and Correction	
Adult Detention	3,142,623
Juvenile Detention	1,833,048
Probation	1,274,631
Total Detention and Correction	**6,250,302**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	380,296
Building Inspector	281,152
Other	—
Total Protective Inspection	**661,448**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	146,926
Coroner	83,772
Emergency Services	193,929
Planning and Zoning	2,522,187
Pound	443,843
Other	2,079,600
Total Other Protection	**5,470,257**
Total Public Protection	**20,887,631**

Public Ways and Facilities	
Total Roads	4,180,200
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**4,180,200**
Health	
Total Public Health	4,955,089
Total Medical Care	—
Total Mental Health	2,890,385
Total Drug and Alcohol Abuse Services	636,906
Total Health	**8,482,380**
Sanitation	
Total Refuse Collection and Disposal	24,659
Total Sanitation	**24,659**
Public Assistance	
Welfare	
Administration	4,218,291
Aid Programs - Cash (Grants)	1,717,390
Total Welfare	**5,935,681**
Social Services	
Administration and Programs	—
Other	—
Total Social Services	**—**
General Relief	
Aid to Indigents	185,931
Indigent Burial	—
Total General Relief	**185,931**
Total Care of Court Wards	**—**
Total Veteran Services	**128,347**
Other Public Assistance	
Workforce Investment Act (WIA)	53,113
Other	—
Total Other Public Assistance	**53,113**
Total Public Assistance	**6,303,072**
Education	
Total School Administration	—
Total Library Services	675,785
Total Agricultural Education	89,669
Total Other Education	—
Total Education	**765,454**
Recreation and Cultural Services	
Total Recreation Facilities	1,534,829
Total Cultural Services	151,475
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**1,686,304**
Debt Service	
Total Retirement of Long-Term Debt	835,899
Total Interest on Long-Term Debt	125,072
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**960,971**
Total General County Expenditures Before Transfers	**52,554,321**
Transfers Out	
Total Transfers Out to Enterprises	231,168
Operating Transfers Between Funds Other Than Governmental and Enterprise	169,441
Total General County Expenditures and Transfers Out	**$ 52,954,930**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 32,581,010	$ 14,414,330	$ 18,166,680

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Inyo

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	$ 1,509,710
Compensated Absences - Enterprise	—	—	—	—	—	—	80,479
Financial System & Infrastructure	—	—	—	—	—	—	1,104,132
Fuel Tank Loan	—	—	—	—	—	—	23,000
Insurance Claims Liability	—	—	—	—	—	—	292,000
Landfill Closure & Postclosure	—	—	—	—	—	—	550,733
Sheriff Radio - Lease	—	—	—	—	—	—	133,363
Solid Waste Equip - Lease	—	—	—	—	—	—	100,608
Total Other Long-Term Debt Schedule				—	—	—	**3,794,025**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 3,794,025**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 1,247,380**

* 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	$ 249,062
Local Cash Grants	937,496
State Cash Grants	279,957
Federal Cash Grants	386,990
Other Revenues	353,022
Total Revenues	**2,206,527**
Purchased Transportation	—
Other Expenses	2,115,073
Total Expenses	**2,115,073**
Net Transit Income (Loss)	**91,454**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ 91,454**
Capital Additions to Equity	
Total Local Capital Grants	$ 11,481
Total State Capital Grants	—
Total Federal Capital Grants	67,362
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ 78,843**

Table 6. Counties Annual Report — Fiscal Year 2006-07
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	$	948,888
Total Operating Expenses		1,049,646
Net Operating Income (Loss)		**(100,758)**
Total Non-Operating Revenue		306,965
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**206,207**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**206,207**
Current Year Capital Outlay (Enterprise Activity)	**$**	**1,034,778**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	507,224
Total Operating Expenses		1,894,018
Net Operating Income (Loss)		**(1,386,794)**
Total Non-Operating Revenues		3,284,552
Total Non-Operating Expenses		76,342
Income (Loss) Before Operating Transfers		**1,821,416**
Transfers In from the County		204,491
Transfers Out to the County		—
Net Transfers In (Out)		**204,491**
Net Income (Loss)	**$**	**2,025,907**
Current Year Capital Outlay (Enterprise Activity)	**$**	**22,416**

Other Enterprise Statement of Revenues and Expenses: Mosquito Abatement

Total Operating Revenue	$	408,356
Total Operating Expense		441,364
Net Operating Income (Loss)		**(33,008)**
Total Non-Operating Revenue		60,849
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**27,841**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**27,841**
Current Year Capital Outlay	**$**	**21,842**

Other Enterprise Statement of Revenues and Expenses: Water

Total Operating Revenue	$	317,954
Total Operating Expense		448,597
Net Operating Income (Loss)		**(130,643)**
Total Non-Operating Revenue		13,306
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(117,337)**
Transfers In from the County		26,677
Transfers Out to the County		—
Net Transfers In (Out)		**26,677**
Net Income (Loss)	**$**	**(90,660)**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Kern

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 148,262,005
Less Than County Wide Funds - Secured and Unsecured	63,379,272
Property Tax In-Lieu of Vehicle License Fees	77,619,767
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	(560,769)
Total Property Taxes	**288,700,275**
Other Taxes	
Sales and Use Taxes	35,602,151
Transportation Tax (Non-Transit)	4,005,879
Property Transfer	5,334,387
Transient Lodging	1,687,853
Timber Yield	949
Aircraft	170,323
Construction Development Taxes	—
Utility Users Tax	—
Other	863,299
Total Other Taxes	**47,664,841**
Total Taxes	**336,365,116**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	387,071
Business Licenses	2,638,212
Construction Permits	4,439,020
Road Privileges and Permits	—
Zoning Permits	355,013
Franchises	6,712,137
Other	520,477
Total Licenses Permits and Franchises	**15,051,930**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	1,332,646
Other Court Fines	13,206,546
Forfeitures and Penalties	1,623,438
Penalties and Cost on Delinquent Taxes	7,050,004
Total Fines, Forfeitures and Penalties	**23,212,634**
Revenue from Use of Money and Property	
Interest	30,051,029
Rents and Concessions	957,150
Royalties	111,146
Total Revenue from the Use of Money and Property	**31,119,325**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	14,420,820
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	30,689,962
Public Assistance Administration	30,137,557
Public Assistance Programs	95,513,942
Realignment for Social Services	34,884,327
Health:	
Aid for Mental Health	34,682,498
Realignment for Mental Health	14,769,005
Medically Indigent Adults	—
Alcohol and Drug Abuse	194,307
Other Aid for Health	12,485,629
Realignment for Health Services	7,136,406
Homeowners' Property Tax Relief	2,074,035
Open Space Tax Relief	9,560,140
SB90 Mandated Costs	5,335,609
Public Safety Fund	54,906,645
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	3,579,844
Office of Criminal Justice and Planning Programs	3,489,286
Library	450,219
District Attorney Programs	—
Law Enforcement	3,322,179
Other	38,262,618
Total State	**395,895,028**
Federal	
Public Assistance Administration	85,277,336
Public Assistance Programs	91,580,450
Health Administration	1,550,616
Workforce Investment Act (WIA)	19,223,736
Community Development Block Grant	7,060,609
Health Grants	7,336,262
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	16,275,657
Aging Programs	2,581,132
Senior Citizens Programs	—
Road Projects	7,396,694
Law Enforcement	—
Other	2,622,345
Total Federal	**240,904,837**
Other Aid	
Other In-Lieu Taxes	8,814
Other Governmental Agencies	4,468,191
Total Other Aid	**4,477,005**
Charges for Current Services	
Assessments and Tax Collection Fees	1,476,296
Property Tax Administrative Fees	1,279,867
Auditing and Accounting Fees	2,085,795
Communication Services	323,561
Election Services	615,631
Legal Services	3,475,529
Planning and Engineering Services	5,221,208
Agricultural Services	974,379
Civil Process Services	627,240
Court Fees and Costs	12,131,982
Booking Fees	1,799,726
Estate Fees	301,282
Human Services	484,951
Law Enforcement Services	6,287,716
Recording Fees	6,950,548
Road and Street Services	6,035,169
Health Fees	3,626,829
Mental Health Services	496,312
California Children Services	12,846
Sanitation Services	—
Institutional Care and Services	28,129,615
Library Services	592,286
Park and Recreation Fees	1,925,131
Other:	
Personnel Services	112,411
Building Maintenance and Grounds	153,403
Administrative Services	—
Other	25,533,187
Total Charges for Current Services	**110,652,900**
Miscellaneous Revenue	
Other Sales	121,521
Tobacco Settlement	—
Welfare Repayments	2,546,476
Cancelled Warrants	27,168
Other	9,842,119
Total Miscellaneous Revenue	**12,537,284**
Other Financing Sources	
Sale of Fixed Assets	279,291
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**279,291**
Total General County Revenues Before Transfers	**1,170,495,350**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 1,170,495,350**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Kern

General	
Board of Supervisors	$ 2,146,545
Clerk of the Board	709,172
Administrative Officer	2,645,743
Other	5,706,386
Total Legislative and Administrative	**11,207,846**
Finance	
Auditor-Controller	3,376,139
Treasurer-Tax Collector	4,198,287
Assessor	8,184,530
Other	827,933
Total Finance	**16,586,889**
Counsel	
County Counsel	3,980,681
Other	—
Total Counsel	**3,980,681**
Total Personnel	**2,246,694**
Total Elections	**2,670,774**
Total Communications	**1,119,171**
Total Property Management	**19,108,708**
Plant Acquisition	
Jails	—
Courts	—
Other	5,749,837
Total Plant Acquisition	**5,749,837**
Total Promotion	**740,704**
Total Other General	**10,191,405**
Total General	**73,602,709**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	14,481,562
Fifty Percent Excess Revenue Calculation	2,869,581
Other Trial Court	7,390,242
County Clerk	382,098
Grand Jury (Including Audit)	209,622
District Attorney-Prosecution	18,803,674
District Attorney-Family Support	21,913,057
Public Defender	15,221,781
Court Appointed Counsel	—
Other	—
Total Judicial	**81,271,617**
Total Police Protection	**73,304,055**
Detention and Correction	
Adult Detention	59,313,849
Juvenile Detention	26,814,288
Probation	23,603,276
Total Detention and Correction	**109,731,413**
Total Fire Protection	**105,197,267**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	4,994,358
Building Inspector	7,450,159
Other	—
Total Protective Inspection	**12,444,517**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	2,664,105
Coroner	2,347,300
Emergency Services	—
Planning and Zoning	3,416,616
Pound	3,986,379
Other	761,852
Total Other Protection	**13,176,252**
Total Public Protection	**395,125,121**

Public Ways and Facilities	
Total Roads	41,974,123
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**41,974,123**
Health	
Total Public Health	35,245,675
Total Medical Care	1,834,795
Total Mental Health	78,475,385
Total Drug and Alcohol Abuse Services	11,790,292
Total Health	**127,346,147**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	141,873,151
Aid Programs - Cash (Grants)	170,697,710
Total Welfare	**312,570,861**
Social Services	
Administration and Programs	3,903,319
Other	—
Total Social Services	**3,903,319**
General Relief	
Aid to Indigents	234,503
Indigent Burial	—
Total General Relief	**234,503**
Total Care of Court Wards	**—**
Total Veteran Services	**529,707**
Other Public Assistance	
Workforce Investment Act (WIA)	19,236,278
Other	28,816,823
Total Other Public Assistance	**48,053,101**
Total Public Assistance	**365,291,491**
Education	
Total School Administration	—
Total Library Services	9,446,812
Total Agricultural Education	431,185
Total Other Education	—
Total Education	**9,877,997**
Recreation and Cultural Services	
Total Recreation Facilities	13,179,804
Total Cultural Services	—
Total Veteran Memorial Building	173,698
Total Small Craft Harbors	—
Total Recreation and Cultural	**13,353,502**
Debt Service	
Total Retirement of Long-Term Debt	15,641,055
Total Interest on Long-Term Debt	22,819,094
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**38,460,149**
Total General County Expenditures Before Transfers	**1,065,031,239**
Transfers Out	
Total Transfers Out to Enterprises	34,379,018
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 1,099,410,257**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 653,539,377	$ 284,105,607	$ 369,433,770

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Kern

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1997	2022	$ 33,835,889	$ 33,717,610	$ 3,944,307	$ 29,773,303
Pension Obligation Bonds	1995	1997	2022	227,629,808	186,573,523	22,377,698	164,195,825
Unfunded Actuarial Pension Liability	2003	2003	2023	288,177,067	288,177,067	640,000	287,537,067
Total Pension Obligation Bonds				**549,642,764**	**508,468,200**	**26,962,005**	**481,506,195**
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	—	—	—	—	—	—	3,660,000
Capital Lease Purchase Agreement	—	—	—	—	—	—	5,441,701
Closure/Postclosure Liability	—	—	—	—	—	—	71,495,272
Comp Absences	—	—	—	—	—	—	48,127,939
Compensated Absences	—	—	—	—	—	—	11,627,838
Detention Facility Improvements	—	—	—	—	—	—	2,340,549
Election/Voting System	—	—	—	—	—	—	—
Professional Liability	—	—	—	—	—	—	8,816,000
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**151,509,299**
County Total Bonds and Other Long-Term Debt				**$ 550,042,764**	**$ 508,708,200**	**$ 26,977,005**	**$ 633,240,494**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 80,221,363**

* 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	$ 452,156,099
Total Deductions from Revenues	343,690,332
Net Patient Revenue	**108,465,767**
Total Other Operating Revenues	7,018,185
Total Operating Revenue	**115,483,952**
Total Operating Expenses	235,093,297
Net Operating Income (Loss)	**(119,609,345)**
Total Non-Operating Revenue	79,155,305
Total Non-Operating Expenses	3,548,778
Net Non-Operating Income	**75,606,527**
Net Income Before Extraordinary Items	**(44,002,818)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(44,002,818)**
Transfers In from the County	34,379,018
Transfers Out to the County	—
Net Transfers In (Out)	**34,379,018**
Net Income (Loss)	**$ (9,623,800)**
Current Year Capital Outlay (Enterprise Activity)	**$ 2,122,255**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 604,051
Local Cash Grants	2,254,981
State Cash Grants	1,459,449
Federal Cash Grants	1,641,343
Other Revenues	115,441
Total Revenues	**6,075,265**
Purchased Transportation	3,332,724
Other Expenses	2,665,898
Total Expenses	**5,998,622**
Net Transit Income (Loss)	**76,643**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ 76,643**
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 2006-07
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	$	3,721,763
Total Operating Expenses		5,433,486
Net Operating Income (Loss)		**(1,711,723)**
Total Non-Operating Revenue		4,983,492
Total Non-Operating Expenses		409,572
Income (Loss) Before Operating Transfers		**2,862,197**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**2,862,197**
Current Year Capital Outlay (Enterprise Activity)	**$**	**10,270,345**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	41,056,253
Total Operating Expenses		45,417,413
Net Operating Income (Loss)		**(4,361,160)**
Total Non-Operating Revenues		6,250,828
Total Non-Operating Expenses		1,176,278
Income (Loss) Before Operating Transfers		**713,390**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**713,390**
Current Year Capital Outlay (Enterprise Activity)	**$**	**4,638,114**

Other Enterprise Statement of Revenues and Expenses:		**Golf Course**
Total Operating Revenue	$	5,273,748
Total Operating Expense		4,844,833
Net Operating Income (Loss)		**428,915**
Total Non-Operating Revenue		129,571
Total Non-Operating Expenses		165,970
Income (Loss) Before Operating Transfers		**392,516**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**392,516**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Kings

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 14,869,265
Less Than County Wide Funds - Secured and Unsecured	4,091,655
Property Tax In-Lieu of Vehicle License Fees	13,776,226
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	430,953
Total Property Taxes	**33,168,099**
Other Taxes	
Sales and Use Taxes	2,269,406
Transportation Tax (Non-Transit)	38,845
Property Transfer	437,603
Transient Lodging	234,265
Timber Yield	—
Aircraft	38,103
Construction Development Taxes	—
Utility Users Tax	—
Other	2,416,739
Total Other Taxes	**5,434,961**
Total Taxes	**38,603,060**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	22,939
Business Licenses	325
Construction Permits	331,196
Road Privileges and Permits	—
Zoning Permits	62,722
Franchises	1,040,981
Other	15,021
Total Licenses Permits and Franchises	**1,473,184**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	350,717
Other Court Fines	19,679
Forfeitures and Penalties	105,884
Penalties and Cost on Delinquent Taxes	628,350
Total Fines, Forfeitures and Penalties	**1,104,630**
Revenue from Use of Money and Property	
Interest	2,635,247
Rents and Concessions	786,191
Royalties	—
Total Revenue from the Use of Money and Property	**3,421,438**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	2,415,194
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	8,127,466
Public Assistance Administration	9,075,402
Public Assistance Programs	13,194,489
Realignment for Social Services	5,920,615
Health:	
Aid for Mental Health	5,444,734
Realignment for Mental Health	3,735,660
Medically Indigent Adults	—
Alcohol and Drug Abuse	2,272,553
Other Aid for Health	1,350,726
Realignment for Health Services	2,652,768
Homeowners' Property Tax Relief	308,983
Open Space Tax Relief	2,754,086
SB90 Mandated Costs	1,626,590
Public Safety Fund	6,121,842
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	305,215
Office of Criminal Justice and Planning Programs	306,651
Library	573,872
District Attorney Programs	—
Law Enforcement	1,398,320
Other	5,727,523
Total State	**73,312,689**
Federal	
Public Assistance Administration	11,628,914
Public Assistance Programs	11,766,222
Health Administration	—
Workforce Investment Act (WIA)	7,774,057
Community Development Block Grant	1,261,769
Health Grants	185,716
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	52,554
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	517,474
Law Enforcement	1,911,171
Other	12,201
Total Federal	**35,110,078**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	3,707,465
Total Other Aid	**3,707,465**
Charges for Current Services	
Assessments and Tax Collection Fees	500,672
Property Tax Administrative Fees	919,566
Auditing and Accounting Fees	22,000
Communication Services	160,548
Election Services	267,605
Legal Services	96,936
Planning and Engineering Services	1,346,268
Agricultural Services	209,892
Civil Process Services	90,319
Court Fees and Costs	2,121,993
Booking Fees	—
Estate Fees	248,116
Human Services	27,310
Law Enforcement Services	1,011,973
Recording Fees	481,988
Road and Street Services	—
Health Fees	995,885
Mental Health Services	24,004
California Children Services	880
Sanitation Services	—
Institutional Care and Services	495,152
Library Services	—
Park and Recreation Fees	41,119
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	1,190,406
Other	212,631
Total Charges for Current Services	**10,465,263**
Miscellaneous Revenue	
Other Sales	428,875
Tobacco Settlement	—
Welfare Repayments	4,633
Cancelled Warrants	19,707
Other	6,378,519
Total Miscellaneous Revenue	**6,831,734**
Other Financing Sources	
Sale of Fixed Assets	15,962
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**15,962**
Total General County Revenues Before Transfers	**174,045,503**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 174,045,503**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Kings

General	
Board of Supervisors	$ 666,615
Clerk of the Board	—
Administrative Officer	778,383
Other	—
Total Legislative and Administrative	**1,444,998**
Finance	
Auditor-Controller	2,090,761
Treasurer-Tax Collector	—
Assessor	1,970,386
Other	—
Total Finance	**4,061,147**
Counsel	
County Counsel	823,209
Other	—
Total Counsel	**823,209**
Total Personnel	**981,526**
Total Elections	**751,820**
Total Communications	**1,154,691**
Total Property Management	**1,518,631**
Plant Acquisition	
Jails	1,845,955
Courts	—
Other	1,567,971
Total Plant Acquisition	**3,413,926**
Total Promotion	**134,883**
Total Other General	**1,033,400**
Total General	**15,318,231**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	851,884
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	542,988
County Clerk	—
Grand Jury (Including Audit)	74,943
District Attorney-Prosecution	4,987,780
District Attorney-Family Support	4,306,167
Public Defender	390,282
Court Appointed Counsel	1,618,420
Other	19,756
Total Judicial	**12,792,220**
Total Police Protection	**12,777,546**
Detention and Correction	
Adult Detention	8,349,572
Juvenile Detention	2,761,694
Probation	7,895,318
Total Detention and Correction	**19,006,584**
Total Fire Protection	**9,751,290**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	2,182,972
Building Inspector	429,850
Other	—
Total Protective Inspection	**2,612,822**
Other Protection	
Local Agency Formation Commission (LAFCO)	65,557
Recorder	561,641
Coroner	—
Emergency Services	—
Planning and Zoning	822,530
Pound	558,488
Other	—
Total Other Protection	**2,008,216**
Total Public Protection	**58,948,678**

Public Ways and Facilities	
Total Roads	5,475,403
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**5,475,403**
Health	
Total Public Health	10,275,648
Total Medical Care	3,362,068
Total Mental Health	9,625,666
Total Drug and Alcohol Abuse Services	1,868,082
Total Health	**25,131,464**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	22,663,454
Aid Programs - Cash (Grants)	25,689,987
Total Welfare	**48,353,441**
Social Services	
Administration and Programs	287,433
Other	325,817
Total Social Services	**613,250**
General Relief	
Aid to Indigents	34,895
Indigent Burial	14,600
Total General Relief	**49,495**
Total Care of Court Wards	**—**
Total Veteran Services	**466,811**
Other Public Assistance	
Workforce Investment Act (WIA)	9,769,172
Other	796,384
Total Other Public Assistance	**10,565,556**
Total Public Assistance	**60,048,553**
Education	
Total School Administration	—
Total Library Services	1,527,860
Total Agricultural Education	219,501
Total Other Education	—
Total Education	**1,747,361**
Recreation and Cultural Services	
Total Recreation Facilities	1,559,113
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**1,559,113**
Debt Service	
Total Retirement of Long-Term Debt	411,733
Total Interest on Long-Term Debt	503,537
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**915,270**
Total General County Expenditures Before Transfers	**169,144,073**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 169,144,073**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 95,266,731	$ 33,843,518	$ 61,423,213

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Kings

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	$ 4,785,804
Total Other Long-Term Debt Schedule				—	—	—	**4,785,804**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 4,785,804**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 19,603,554**

* 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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Kings

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Lake

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 16,363,281
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	5,853,064
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	2,365,484
Total Property Taxes	**24,581,829**
Other Taxes	
Sales and Use Taxes	2,893,252
Transportation Tax (Non-Transit)	—
Property Transfer	448,377
Transient Lodging	940,752
Timber Yield	3,272
Aircraft	22,704
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**4,308,357**
Total Taxes	**28,890,186**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	27,684
Business Licenses	50,164
Construction Permits	579,602
Road Privileges and Permits	61,020
Zoning Permits	105,568
Franchises	730,548
Other	549,133
Total Licenses Permits and Franchises	**2,103,719**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	628,158
Other Court Fines	256,393
Forfeitures and Penalties	151,242
Penalties and Cost on Delinquent Taxes	628,154
Total Fines, Forfeitures and Penalties	**1,663,947**
Revenue from Use of Money and Property	
Interest	2,626,240
Rents and Concessions	68,842
Royalties	—
Total Revenue from the Use of Money and Property	**2,695,082**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	2,091,563
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	1,654,471
Public Assistance Administration	1,012,410
Public Assistance Programs	9,833,888
Realignment for Social Services	6,996,126
Health:	
Aid for Mental Health	8,096,612
Realignment for Mental Health	—
Medically Indigent Adults	—
Alcohol and Drug Abuse	1,472,054
Other Aid for Health	1,504,274
Realignment for Health Services	786,642
Homeowners' Property Tax Relief	224,391
Open Space Tax Relief	67,410
SB90 Mandated Costs	782,954
Public Safety Fund	2,983,376
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	306,493
Office of Criminal Justice and Planning Programs	—
Library	494,123
District Attorney Programs	730,094
Law Enforcement	753,444
Other	5,851,462
Total State	**45,641,787**
Federal	
Public Assistance Administration	2,483,239
Public Assistance Programs	11,724,330
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	791,518
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	113,964
District Attorney Programs	704,922
Aging Programs	—
Senior Citizens Programs	—
Road Projects	33,741
Law Enforcement	340,816
Other	3,257,720
Total Federal	**19,450,250**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	237,954
Total Other Aid	**237,954**
Charges for Current Services	
Assessments and Tax Collection Fees	410,230
Property Tax Administrative Fees	196,000
Auditing and Accounting Fees	2,232,327
Communication Services	383,649
Election Services	51,022
Legal Services	106,393
Planning and Engineering Services	1,553,906
Agricultural Services	5,153
Civil Process Services	46,276
Court Fees and Costs	105,181
Booking Fees	—
Estate Fees	107,235
Human Services	66,965
Law Enforcement Services	1,132,344
Recording Fees	604,813
Road and Street Services	—
Health Fees	351,378
Mental Health Services	64,957
California Children Services	180
Sanitation Services	—
Institutional Care and Services	219,921
Library Services	25,320
Park and Recreation Fees	11,109
Other:	
Personnel Services	320,634
Building Maintenance and Grounds	—
Administrative Services	—
Other	2,320,848
Total Charges for Current Services	**10,315,841**
Miscellaneous Revenue	
Other Sales	60,169
Tobacco Settlement	605,580
Welfare Repayments	17,594
Cancelled Warrants	31,851
Other	1,186,352
Total Miscellaneous Revenue	**1,901,546**
Other Financing Sources	
Sale of Fixed Assets	11,810
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**11,810**
Total General County Revenues Before Transfers	**112,912,122**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 112,912,122**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Lake

General	
Board of Supervisors	$ 480,362
Clerk of the Board	120,676
Administrative Officer	497,992
Other	—
Total Legislative and Administrative	**1,099,030**
Finance	
Auditor-Controller	852,997
Treasurer-Tax Collector	864,864
Assessor	1,105,371
Other	94,702
Total Finance	**2,917,934**
Counsel	
County Counsel	588,211
Other	—
Total Counsel	**588,211**
Total Personnel	**533,046**
Total Elections	**860,369**
Total Communications	**27,527**
Total Property Management	**1,248,436**
Plant Acquisition	
Jails	74,123
Courts	—
Other	1,112,554
Total Plant Acquisition	**1,186,677**
Total Promotion	**2,026,248**
Total Other General	**3,436,078**
Total General	**13,923,556**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	167,964
Fifty Percent Excess Revenue Calculation	152,794
Other Trial Court	3,599
County Clerk	—
Grand Jury (Including Audit)	66,177
District Attorney-Prosecution	2,474,883
District Attorney-Family Support	2,581,562
Public Defender	1,153,598
Court Appointed Counsel	—
Other	922,110
Total Judicial	**7,522,687**
Total Police Protection	**9,715,320**
Detention and Correction	
Adult Detention	7,747,751
Juvenile Detention	1,372,153
Probation	2,048,205
Total Detention and Correction	**11,168,109**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	640,899
Building Inspector	1,879,131
Other	—
Total Protective Inspection	**2,520,030**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	411,747
Coroner	—
Emergency Services	285,728
Planning and Zoning	1,193,832
Pound	812,410
Other	68,986
Total Other Protection	**2,772,703**
Total Public Protection	**33,698,849**

Public Ways and Facilities	
Total Roads	7,903,467
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**7,903,467**
Health	
Total Public Health	4,818,150
Total Medical Care	—
Total Mental Health	9,048,057
Total Drug and Alcohol Abuse Services	3,390,897
Total Health	**17,257,104**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	12,108,307
Aid Programs - Cash (Grants)	16,793,596
Total Welfare	**28,901,903**
Social Services	
Administration and Programs	1,141,318
Other	—
Total Social Services	**1,141,318**
General Relief	
Aid to Indigents	180,423
Indigent Burial	14,537
Total General Relief	**194,960**
Total Care of Court Wards	**—**
Total Veteran Services	**152,044**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	1,811,043
Total Other Public Assistance	**1,811,043**
Total Public Assistance	**32,201,268**
Education	
Total School Administration	—
Total Library Services	1,236,444
Total Agricultural Education	162,109
Total Other Education	—
Total Education	**1,398,553**
Recreation and Cultural Services	
Total Recreation Facilities	1,985,284
Total Cultural Services	336,774
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**2,322,058**
Debt Service	
Total Retirement of Long-Term Debt	—
Total Interest on Long-Term Debt	—
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**—**
Total General County Expenditures Before Transfers	**108,704,855**
Transfers Out	
Total Transfers Out to Enterprises	72,145
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 108,777,000**

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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Lake

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	$ 3,133,740
Postclosure Landfill Liability	—	—	—	—	—	—	3,761,534
Total Other Long-Term Debt Schedule				—	—	—	**6,895,274**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 6,895,274**

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

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Lake

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	13,152
Total Operating Expenses		65,974
Net Operating Income (Loss)		**(52,822)**
Total Non-Operating Revenue		406,518
Total Non-Operating Expenses		186,721
Income (Loss) Before Operating Transfers		**166,975**
Transfers In from the County		72,145
Transfers Out to the County		—
Net Transfers In (Out)		**72,145**
Net Income (Loss)	**$**	**239,120**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	2,139,187
Total Operating Expenses		2,362,060
Net Operating Income (Loss)		**(222,873)**
Total Non-Operating Revenues		158,664
Total Non-Operating Expenses		40,390
Income (Loss) Before Operating Transfers		**(104,599)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(104,599)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

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 2006-07
Statement of County Revenues
County of Lassen

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 4,223,619
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	3,119,806
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	3,818
Total Property Taxes	**7,347,243**
Other Taxes	
Sales and Use Taxes	1,082,432
Transportation Tax (Non-Transit)	—
Property Transfer	134,160
Transient Lodging	61,306
Timber Yield	65,369
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**1,343,267**
Total Taxes	**8,690,510**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	14,402
Business Licenses	—
Construction Permits	427,227
Road Privileges and Permits	35,005
Zoning Permits	16,991
Franchises	39,405
Other	63,778
Total Licenses Permits and Franchises	**596,808**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	3,468
Other Court Fines	1,335,131
Forfeitures and Penalties	4,481
Penalties and Cost on Delinquent Taxes	323,090
Total Fines, Forfeitures and Penalties	**1,666,170**
Revenue from Use of Money and Property	
Interest	1,452,742
Rents and Concessions	687,698
Royalties	—
Total Revenue from the Use of Money and Property	**2,140,440**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,837,503
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	2,096,664
Public Assistance Administration	2,511,669
Public Assistance Programs	2,277,075
Realignment for Social Services	2,142,085
Health:	
Aid for Mental Health	3,316,689
Realignment for Mental Health	797,555
Medically Indigent Adults	—
Alcohol and Drug Abuse	559,358
Other Aid for Health	839,503
Realignment for Health Services	519,147
Homeowners' Property Tax Relief	81,376
Open Space Tax Relief	436,703
SB90 Mandated Costs	178,192
Public Safety Fund	1,469,115
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	223,380
Office of Criminal Justice and Planning Programs	208,539
Library	—
District Attorney Programs	104,138
Law Enforcement	500,000
Other	5,491,991
Total State	**25,590,682**
Federal	
Public Assistance Administration	2,792,477
Public Assistance Programs	3,743,844
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	99,260
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	425,704
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	306,987
Law Enforcement	59,868
Other	3,238,885
Total Federal	**10,667,025**
Other Aid	
Other In-Lieu Taxes	531
Other Governmental Agencies	157,061
Total Other Aid	**157,592**
Charges for Current Services	
Assessments and Tax Collection Fees	32,640
Property Tax Administrative Fees	82,023
Auditing and Accounting Fees	289,310
Communication Services	205,326
Election Services	170,888
Legal Services	157,980
Planning and Engineering Services	72,919
Agricultural Services	29,031
Civil Process Services	38,314
Court Fees and Costs	111,745
Booking Fees	32,383
Estate Fees	—
Human Services	33,994
Law Enforcement Services	96,442
Recording Fees	132,406
Road and Street Services	66,350
Health Fees	35,139
Mental Health Services	17,365
California Children Services	—
Sanitation Services	—
Institutional Care and Services	2,912,625
Library Services	—
Park and Recreation Fees	—
Other:	
Personnel Services	—
Building Maintenance and Grounds	1,904
Administrative Services	439,894
Other	2,665,406
Total Charges for Current Services	**7,624,084**
Miscellaneous Revenue	
Other Sales	190,526
Tobacco Settlement	351,270
Welfare Repayments	340,228
Cancelled Warrants	10,483
Other	364,713
Total Miscellaneous Revenue	**1,257,220**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**58,390,531**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 58,390,531**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Lassen

General	
Board of Supervisors	$ 295,510
Clerk of the Board	108,648
Administrative Officer	329,957
Other	—
Total Legislative and Administrative	**734,115**
Finance	
Auditor-Controller	565,010
Treasurer-Tax Collector	297,349
Assessor	681,403
Other	191,694
Total Finance	**1,735,456**
Counsel	
County Counsel	329,069
Other	—
Total Counsel	**329,069**
Total Personnel	**233,674**
Total Elections	**364,994**
Total Communications	**629,465**
Total Property Management	**936,409**
Plant Acquisition	
Jails	—
Courts	42,210
Other	390,067
Total Plant Acquisition	**432,277**
Total Promotion	**781,358**
Total Other General	**1,837,549**
Total General	**8,014,366**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	379,561
Fifty Percent Excess Revenue Calculation	101,760
Other Trial Court	166,648
County Clerk	42,670
Grand Jury (Including Audit)	21,973
District Attorney-Prosecution	781,888
District Attorney-Family Support	—
Public Defender	492,091
Court Appointed Counsel	932,376
Other	—
Total Judicial	**2,918,967**
Total Police Protection	**3,459,167**
Detention and Correction	
Adult Detention	5,007,280
Juvenile Detention	1,604,876
Probation	1,071,162
Total Detention and Correction	**7,683,318**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	303,746
Building Inspector	557,137
Other	—
Total Protective Inspection	**860,883**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	205,457
Coroner	—
Emergency Services	436,955
Planning and Zoning	1,631,280
Pound	196,427
Other	666,821
Total Other Protection	**3,136,940**
Total Public Protection	**18,059,275**

Public Ways and Facilities	
Total Roads	7,492,828
Total Transportation Terminals	—
Total Transportation Systems	245,851
Total Parking Facilities	—
Total Public Ways and Facilities	**7,738,679**
Health	
Total Public Health	2,206,814
Total Medical Care	—
Total Mental Health	3,821,704
Total Drug and Alcohol Abuse Services	1,574,138
Total Health	**7,602,656**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	5,007,353
Aid Programs - Cash (Grants)	7,317,979
Total Welfare	**12,325,332**
Social Services	
Administration and Programs	1,327,655
Other	—
Total Social Services	**1,327,655**
General Relief	
Aid to Indigents	340,598
Indigent Burial	23,151
Total General Relief	**363,749**
Total Care of Court Wards	**—**
Total Veteran Services	**90,236**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	385,024
Total Other Public Assistance	**385,024**
Total Public Assistance	**14,491,996**
Education	
Total School Administration	—
Total Library Services	—
Total Agricultural Education	85,001
Total Other Education	—
Total Education	**85,001**
Recreation and Cultural Services	
Total Recreation Facilities	109,536
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**109,536**
Debt Service	
Total Retirement of Long-Term Debt	555,000
Total Interest on Long-Term Debt	60,839
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**615,839**
Total General County Expenditures Before Transfers	**56,717,348**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 56,717,348**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 24,568,128	$ 10,592,849	$ 13,975,279

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Lassen

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	$ 1,118,325
Total Other Long-Term Debt Schedule				—	—	—	**1,118,325**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 1,118,325**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 1,941,810**

* 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	$ 164,861
Local Cash Grants	377,391
State Cash Grants	139,728
Federal Cash Grants	84,689
Other Revenues	25,051
Total Revenues	**791,720**
Purchased Transportation	791,720
Other Expenses	117,800
Total Expenses	**909,520**
Net Transit Income (Loss)	**(117,800)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (117,800)**
Capital Additions to Equity	
Total Local Capital Grants	$ 16,305
Total State Capital Grants	—
Total Federal Capital Grants	65,218
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ 81,523**

Table 6. Counties Annual Report — Fiscal Year 2006-07
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		124,239
Total Non-Operating Expenses		30,013
Income (Loss) Before Operating Transfers		**94,226**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**94,226**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Los Angeles

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 2,382,987,887
Less Than County Wide Funds - Secured and Unsecured	60,677,612
Property Tax In-Lieu of Vehicle License Fees	964,608,845
Voter Approved Indebtedness	7,325,664
Prior Year Secured and Unsecured	(19,225,083)
Total Property Taxes	**3,396,374,925**
Other Taxes	
Sales and Use Taxes	62,835,121
Transportation Tax (Non-Transit)	27,174,380
Property Transfer	87,930,487
Transient Lodging	12,683,734
Timber Yield	—
Aircraft	8,895,971
Construction Development Taxes	—
Utility Users Tax	62,527,368
Other	213,737,799
Total Other Taxes	**475,784,860**
Total Taxes	**3,872,159,785**
Special Benefit Assessments	
Operations	6,296,769
Capital Outlay	—
Total Special Benefit Assessments	**6,296,769**
Licenses, Permits and Franchises	
Animal Licenses	5,705,636
Business Licenses	7,251,145
Construction Permits	16,626,896
Road Privileges and Permits	245,353
Zoning Permits	4,531,899
Franchises	13,326,933
Other	4,437,752
Total Licenses Permits and Franchises	**52,125,614**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	17,599,539
Other Court Fines	183,042,892
Forfeitures and Penalties	31,339,623
Penalties and Cost on Delinquent Taxes	78,935,321
Total Fines, Forfeitures and Penalties	**310,917,375**
Revenue from Use of Money and Property	
Interest	272,235,521
Rents and Concessions	72,960,071
Royalties	288,598
Total Revenue from the Use of Money and Property	**345,484,190**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	125,104,965
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	495,973,911
Public Assistance Administration	707,473,163
Public Assistance Programs	832,080,722
Realignment for Social Services	471,255,856
Health:	
Aid for Mental Health	357,267,791
Realignment for Mental Health	263,039,710
Medically Indigent Adults	—
Alcohol and Drug Abuse	19,991,586
Other Aid for Health	91,876,702
Realignment for Health Services	131,312,491
Homeowners' Property Tax Relief	22,098,054
Open Space Tax Relief	40,031
SB90 Mandated Costs	33,692,747
Public Safety Fund	629,754,140
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	41,954,413
Office of Criminal Justice and Planning Programs	10,131,026
Library	2,424,576
District Attorney Programs	60,790,672
Law Enforcement	26,550,064
Other	314,154,632
Total State	**4,636,967,252**
Federal	
Public Assistance Administration	1,334,930,710
Public Assistance Programs	675,879,434
Health Administration	312,675,703
Workforce Investment Act (WIA)	29,018,708
Community Development Block Grant	—
Health Grants	219,074,805
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	599,760
Senior Citizens Programs	26,208,997
Road Projects	6,414,600
Law Enforcement	17,704,137
Other	110,193,733
Total Federal	**2,732,700,587**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	100,789,252
Total Other Aid	**100,789,252**
Charges for Current Services	
Assessments and Tax Collection Fees	26,710,808
Property Tax Administrative Fees	52,882,990
Auditing and Accounting Fees	23,737,611
Communication Services	882,437
Election Services	7,037,157
Legal Services	15,364,619
Planning and Engineering Services	32,011,319
Agricultural Services	3,873,212
Civil Process Services	7,403,665
Court Fees and Costs	12,867,800
Booking Fees	—
Estate Fees	3,299,404
Human Services	1,451,010
Law Enforcement Services	500,958,764
Recording Fees	72,244,285
Road and Street Services	1,000,749
Health Fees	54,441,913
Mental Health Services	1,258,450
California Children Services	33,405,113
Sanitation Services	28,202,670
Institutional Care and Services	278,918,023
Library Services	1,635,934
Park and Recreation Fees	16,772,030
Other:	
Personnel Services	5,581,887
Building Maintenance and Grounds	—
Administrative Services	—
Other	455,340,886
Total Charges for Current Services	**1,637,282,736**
Miscellaneous Revenue	
Other Sales	1,382,137
Tobacco Settlement	98,848,772
Welfare Repayments	—
Cancelled Warrants	7,456,860
Other	111,416,647
Total Miscellaneous Revenue	**219,104,416**
Other Financing Sources	
Sale of Fixed Assets	2,859,968
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**2,859,968**
Total General County Revenues Before Transfers	**13,916,687,944**
Transfers In	
Total Transfers In from Enterprises	144,267
Operating Transfers Between Funds Other Than Governmental and Enterprise	8,835,000
Total General County Revenues and Transfers In	**$ 13,925,667,211**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Los Angeles

General	
Board of Supervisors	$ 26,699,287
Clerk of the Board	25,111,442
Administrative Officer	42,121,937
Other	3,764,930
Total Legislative and Administrative	**97,697,596**
Finance	
Auditor-Controller	62,437,019
Treasurer-Tax Collector	45,991,817
Assessor	131,057,335
Other	—
Total Finance	**239,486,171**
Counsel	
County Counsel	14,245,780
Other	—
Total Counsel	**14,245,780**
Total Personnel	**18,314,369**
Total Elections	**67,003,673**
Total Communications	**1,307,529**
Total Property Management	**104,124,898**
Plant Acquisition	
Jails	—
Courts	48,667,770
Other	126,620,018
Total Plant Acquisition	**175,287,788**
Total Promotion	**—**
Total Other General	**85,088,316**
Total General	**802,556,120**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	251,375,291
Fifty Percent Excess Revenue Calculation	13,418,327
Other Trial Court	282,203,504
County Clerk	—
Grand Jury (Including Audit)	1,300,635
District Attorney-Prosecution	275,572,474
District Attorney-Family Support	175,265,611
Public Defender	191,074,606
Court Appointed Counsel	—
Other	108,821
Total Judicial	**1,190,319,269**
Total Police Protection	**1,328,392,241**
Detention and Correction	
Adult Detention	685,633,239
Juvenile Detention	275,784,083
Probation	301,472,948
Total Detention and Correction	**1,262,890,270**
Total Fire Protection	**5,643,507**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	22,414,617
Building Inspector	—
Other	6,924,815
Total Protective Inspection	**29,339,432**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	59,735,341
Coroner	24,341,513
Emergency Services	28,871,000
Planning and Zoning	18,077,572
Pound	19,942,902
Other	78,306,423
Total Other Protection	**229,274,751**
Total Public Protection	**4,045,859,470**

Public Ways and Facilities	
Total Roads	231,728,145
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	6,024,028
Total Public Ways and Facilities	**237,752,173**
Health	
Total Public Health	736,549,906
Total Medical Care	176,891,864
Total Mental Health	1,121,004,634
Total Drug and Alcohol Abuse Services	175,719,160
Total Health	**2,210,165,564**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	1,379,416,531
Aid Programs - Cash (Grants)	1,542,501,407
Total Welfare	**2,921,917,938**
Social Services	
Administration and Programs	1,275,132,464
Other	—
Total Social Services	**1,275,132,464**
General Relief	
Aid to Indigents	147,998,527
Indigent Burial	—
Total General Relief	**147,998,527**
Total Care of Court Wards	**5,653,890**
Total Veteran Services	**1,988,082**
Other Public Assistance	
Workforce Investment Act (WIA)	33,826,204
Other	42,019,902
Total Other Public Assistance	**75,846,106**
Total Public Assistance	**4,428,537,007**
Education	
Total School Administration	—
Total Library Services	99,518,564
Total Agricultural Education	—
Total Other Education	—
Total Education	**99,518,564**
Recreation and Cultural Services	
Total Recreation Facilities	155,743,444
Total Cultural Services	66,574,457
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**222,317,901**
Debt Service	
Total Retirement of Long-Term Debt	149,579,000
Total Interest on Long-Term Debt	142,407,085
Total Interest on Short-Term Notes and Warrants	17,682,414
Total Debt Service	**309,668,499**
Total General County Expenditures Before Transfers	**12,356,375,298**
Transfers Out	
Total Transfers Out to Enterprises	970,120,804
Operating Transfers Between Funds Other Than Governmental and Enterprise	92,263,868
Total General County Expenditures and Transfers Out	**$ 13,418,759,970**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 12,153,581,580	$ 5,306,728,733	$ 6,846,852,847

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Los Angeles

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Certificates Series A	1986	1986	2008	$ 341,981,268	$ 341,981,268	$ 310,685,032	$ 31,296,236
Pension Certificates Series A (Ent)	1986	1986	2008	119,512,050	119,512,050	108,574,968	10,937,082
Pension Bonds, Series 1994 C	1994	2007	2010	184,066,332	184,066,332	61,894,517	122,171,815
Pension Bonds, Series 1994 C (Ent)	1994	2007	2010	64,328,900	64,328,900	21,503,483	42,825,417
Pension Bond Restruct. 1994 D	1996	1996	2011	444,613,200	444,613,200	221,560,462	223,052,738
Pension Bond Restruct. 1994 D (Ent)	1996	1996	2011	155,386,800	155,386,800	77,327,375	78,059,425
Pension Refunding Bonds	1996	1996	2007	242,611,326	242,611,326	242,611,326	—
Pension Refunding Bonds (Ent)	1996	1996	2007	84,788,674	84,788,674	84,788,674	—
Total Pension Obligation Bonds				**1,637,288,550**	**1,637,288,550**	**1,128,945,837**	**508,342,713**
Special Assessment Bonds							
1915 Act-Landslide Mit.-Bg Rck Mesa	1990	1991	2010	10,420,000	10,420,000	7,390,000	3,030,000
Total Special Assessment Bonds				**10,420,000**	**10,420,000**	**7,390,000**	**3,030,000**
General Obligation Bonds							
Detention Facilities	1987	1988	2007	96,000,000	96,000,000	96,000,000	—
Total General Obligation Bonds				**96,000,000**	**96,000,000**	**96,000,000**	**—**
Improvement Districts Bonds							
Street Improvements	2006	2007	2026	909,215	909,215	72,239	836,976
Street Improvements	1979	1981	2008	18,295,156	17,578,985	17,479,116	99,869
Total Improvement Districts Bonds				**19,204,371**	**18,488,200**	**17,551,355**	**936,845**
Other Long-Term Debt Schedule							
Boating & Waterways Seawall Loans	—	—	—	—	—	—	20,770,012
Commercial Paper (Ent)	—	—	—	—	—	—	2,500,000
Compensated Absences	—	—	—	—	—	—	561,262,000
Other Capital Leases	—	—	—	—	—	—	71,230,054
Other Hospital Capital Leases (Ent)	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**655,762,066**
County Total Bonds and Other Long-Term Debt				**$ 1,762,912,921**	**$ 1,762,196,750**	**$ 1,249,887,192**	**$ 1,168,071,624**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 1,750,274,086**

* 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	$ 4,753,607,899
Total Deductions from Revenues	3,043,900,854
Net Patient Revenue	**1,709,707,045**
Total Other Operating Revenues	51,865,153
Total Operating Revenue	**1,761,572,198**
Total Operating Expenses	2,566,642,423
Net Operating Income (Loss)	**(805,070,225)**
Total Non-Operating Revenue	7,975,494
Total Non-Operating Expenses	69,805,880
Net Non-Operating Income	**(61,830,386)**
Net Income Before Extraordinary Items	**(866,900,611)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(866,900,611)**
Transfers In from the County	970,120,804
Transfers Out to the County	144,267
Net Transfers In (Out)	**969,976,537**
Net Income (Loss)	**$ 103,075,926**
Current Year Capital Outlay (Enterprise Activity)	**$ 6,511,386**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 2,426,731
Local Cash Grants	20,386,205
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	2,253,477
Total Revenues	**25,066,413**
Purchased Transportation	14,822,558
Other Expenses	7,438,747
Total Expenses	**22,261,305**
Net Transit Income (Loss)	**2,805,108**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ 2,805,108**
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 2006-07
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	$	457,379
Total Operating Expenses		4,103,801
Net Operating Income (Loss)		**(3,646,422)**
Total Non-Operating Revenue		4,317,512
Total Non-Operating Expenses		95,411
Income (Loss) Before Operating Transfers		**575,679**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**575,679**
Current Year Capital Outlay (Enterprise Activity)	**$**	**294,922**

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 November 2002, county voters approved a special tax on structural improvements within the county, referred to as Health Services Measure B. This revenue is to be used to support the countywide system of trauma centers, emergency medical services, and bioterrorism response activities. Health Services Measure B is reflected in the Counties Annual Report as Other Taxes. The county recognized Health Services Measure B revenue in the amount of $183.3 million in the current 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 $1,307,529 and no capital outlay expenditures. The county is unable to eliminate the intrafund billings in the current fiscal 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 $58,256,577.
   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, $26,910,622; and Total Interest, $11,117,234.
   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 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: Long-Term Capital Leases: Total Principal, $75,539,764; and Total Interest, $55,096,979.
   Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Madera

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 16,173,324
Less Than County Wide Funds - Secured and Unsecured	152,207
Property Tax In-Lieu of Vehicle License Fees	14,894,008
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	204,145
Total Property Taxes	**31,423,684**
Other Taxes	
Sales and Use Taxes	7,497,214
Transportation Tax (Non-Transit)	2,684,891
Property Transfer	855,157
Transient Lodging	1,800,052
Timber Yield	10,860
Aircraft	83,555
Construction Development Taxes	—
Utility Users Tax	—
Other	450
Total Other Taxes	**12,932,179**
Total Taxes	**44,355,863**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	37,170
Business Licenses	100,990
Construction Permits	1,168,360
Road Privileges and Permits	103,780
Zoning Permits	167,095
Franchises	1,318,413
Other	995,433
Total Licenses Permits and Franchises	**3,891,241**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	56,381
Other Court Fines	2,111,942
Forfeitures and Penalties	50,455
Penalties and Cost on Delinquent Taxes	156,875
Total Fines, Forfeitures and Penalties	**2,375,653**
Revenue from Use of Money and Property	
Interest	3,901,095
Rents and Concessions	—
Royalties	—
Total Revenue from the Use of Money and Property	**3,901,095**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	3,472,784
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	5,585,988
Public Assistance Administration	4,617,749
Public Assistance Programs	13,306,552
Realignment for Social Services	4,918,497
Health:	
Aid for Mental Health	5,802,377
Realignment for Mental Health	2,319,550
Medically Indigent Adults	—
Alcohol and Drug Abuse	14,422
Other Aid for Health	1,664,613
Realignment for Health Services	1,611,939
Homeowners' Property Tax Relief	235,268
Open Space Tax Relief	1,270,305
SB90 Mandated Costs	7,566
Public Safety Fund	6,732,741
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	610,942
Office of Criminal Justice and Planning Programs	—
Library	70,000
District Attorney Programs	1,278,272
Law Enforcement	497,299
Other	6,333,053
Total State	**60,349,917**
Federal	
Public Assistance Administration	12,196,988
Public Assistance Programs	10,258,419
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	5,616,152
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	958,210
District Attorney Programs	2,326,613
Aging Programs	—
Senior Citizens Programs	22,821
Road Projects	68,692
Law Enforcement	276,095
Other	2,306,230
Total Federal	**34,030,220**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	3,360,951
Total Other Aid	**3,360,951**
Charges for Current Services	
Assessments and Tax Collection Fees	609,638
Property Tax Administrative Fees	298,184
Auditing and Accounting Fees	64,334
Communication Services	—
Election Services	274,965
Legal Services	142,161
Planning and Engineering Services	2,586,382
Agricultural Services	235,937
Civil Process Services	77,329
Court Fees and Costs	379,655
Booking Fees	112,695
Estate Fees	32,975
Human Services	182,492
Law Enforcement Services	401,591
Recording Fees	1,199,985
Road and Street Services	1,254,795
Health Fees	326,468
Mental Health Services	18,850
California Children Services	—
Sanitation Services	987,224
Institutional Care and Services	112,127
Library Services	71,998
Park and Recreation Fees	—
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	446,347
Other	1,959,412
Total Charges for Current Services	**11,775,544**
Miscellaneous Revenue	
Other Sales	158,560
Tobacco Settlement	—
Welfare Repayments	210,228
Cancelled Warrants	—
Other	1,950,791
Total Miscellaneous Revenue	**2,319,579**
Other Financing Sources	
Sale of Fixed Assets	28,295
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**28,295**
Total General County Revenues Before Transfers	**166,388,358**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	551,302
Total General County Revenues and Transfers In	**$ 166,939,660**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Madera

General	
Board of Supervisors	$ —
Clerk of the Board	1,277,627
Administrative Officer	698,301
Other	—
Total Legislative and Administrative	**1,975,928**
Finance	
Auditor-Controller	1,566,534
Treasurer-Tax Collector	771,598
Assessor	2,352,702
Other	384,157
Total Finance	**5,074,991**
Counsel	
County Counsel	1,641,728
Other	—
Total Counsel	**1,641,728**
Total Personnel	**736,225**
Total Elections	**1,010,269**
Total Communications	**—**
Total Property Management	**6,949,140**
Plant Acquisition	
Jails	—
Courts	—
Other	20,292,609
Total Plant Acquisition	**20,292,609**
Total Promotion	**258,980**
Total Other General	**3,655,242**
Total General	**41,595,112**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	1,184,789
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	—
County Clerk	364,712
Grand Jury (Including Audit)	45,192
District Attorney-Prosecution	2,792,647
District Attorney-Family Support	3,320,496
Public Defender	1,759,922
Court Appointed Counsel	—
Other	—
Total Judicial	**9,467,758**
Total Police Protection	**11,565,693**
Detention and Correction	
Adult Detention	10,321,934
Juvenile Detention	4,589,518
Probation	4,773,005
Total Detention and Correction	**19,684,457**
Total Fire Protection	**6,442,272**
Total Flood Control - Soil and Water Conservation	**374,099**
Protective Inspection	
Agricultural Commissioner	1,025,519
Building Inspector	1,457,852
Other	68,657
Total Protective Inspection	**2,552,028**
Other Protection	
Local Agency Formation Commission (LAFCO)	62,218
Recorder	267,254
Coroner	291,287
Emergency Services	26,721
Planning and Zoning	1,537,717
Pound	826,152
Other	86,919
Total Other Protection	**3,098,268**
Total Public Protection	**53,184,575**

Public Ways and Facilities	
Total Roads	12,897,433
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**12,897,433**
Health	
Total Public Health	4,167,842
Total Medical Care	6,595,571
Total Mental Health	10,615,874
Total Drug and Alcohol Abuse Services	1,824,946
Total Health	**23,204,233**
Sanitation	
Total Refuse Collection and Disposal	1,080,520
Total Sanitation	**1,080,520**
Public Assistance	
Welfare	
Administration	18,436,292
Aid Programs - Cash (Grants)	27,111,303
Total Welfare	**45,547,595**
Social Services	
Administration and Programs	2,103,438
Other	—
Total Social Services	**2,103,438**
General Relief	
Aid to Indigents	928,778
Indigent Burial	39,838
Total General Relief	**968,616**
Total Care of Court Wards	**—**
Total Veteran Services	**247,327**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	405,794
Total Other Public Assistance	**405,794**
Total Public Assistance	**49,272,770**
Education	
Total School Administration	—
Total Library Services	1,534,440
Total Agricultural Education	136,160
Total Other Education	—
Total Education	**1,670,600**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**—**
Debt Service	
Total Retirement of Long-Term Debt	959,900
Total Interest on Long-Term Debt	960,773
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**1,920,673**
Total General County Expenditures Before Transfers	**184,825,916**
Transfers Out	
Total Transfers Out to Enterprises	4,000
Operating Transfers Between Funds Other Than Governmental and Enterprise	518,623
Total General County Expenditures and Transfers Out	**$ 185,348,539**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 55,457,071	$ 47,388,375	$ 8,068,696

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Madera

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	$ 8,002,148
Electr Monitoring Equip	—	—	—	—	—	—	—
Electronic Fingerprint - Sherrif	—	—	—	—	—	—	20,346
IFAS SQL Software	—	—	—	—	—	—	95,202
Landfill Liability	—	—	—	—	—	—	7,621,810
Personal Computers - Assessor	—	—	—	—	—	—	4,799
Recycling Facility	—	—	—	—	—	—	325,085
Total Other Long-Term Debt Schedule				—	—	—	**16,069,390**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 16,069,390**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 31,937,050**

* 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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Madera

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	2,921,914
Total Operating Expenses		2,653,123
Net Operating Income (Loss)		**268,791**
Total Non-Operating Revenues		360,177
Total Non-Operating Expenses		47,819
Income (Loss) Before Operating Transfers		**581,149**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**581,149**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:		**Putney Ranch Camp**
Total Operating Revenue	$	4,842
Total Operating Expense		24,974
Net Operating Income (Loss)		**(20,132)**
Total Non-Operating Revenue		383
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(19,749)**
Transfers In from the County		4,000
Transfers Out to the County		—
Net Transfers In (Out)		**4,000**
Net Income (Loss)	**$**	**(15,749)**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Marin

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 116,815,900
Less Than County Wide Funds - Secured and Unsecured	8,804,358
Property Tax In-Lieu of Vehicle License Fees	21,555,801
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	92,423
Total Property Taxes	**147,268,482**
Other Taxes	
Sales and Use Taxes	3,791,735
Transportation Tax (Non-Transit)	—
Property Transfer	3,517,355
Transient Lodging	1,752,870
Timber Yield	—
Aircraft	254,187
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**9,316,147**
Total Taxes	**156,584,629**
Special Benefit Assessments	
Operations	1,703,132
Capital Outlay	—
Total Special Benefit Assessments	**1,703,132**
Licenses, Permits and Franchises	
Animal Licenses	180,669
Business Licenses	1,759,300
Construction Permits	2,727,274
Road Privileges and Permits	47,623
Zoning Permits	634,120
Franchises	683,024
Other	614,090
Total Licenses Permits and Franchises	**6,646,100**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	246,457
Other Court Fines	2,577,032
Forfeitures and Penalties	1,511,486
Penalties and Cost on Delinquent Taxes	3,127,264
Total Fines, Forfeitures and Penalties	**7,462,239**
Revenue from Use of Money and Property	
Interest	5,794,856
Rents and Concessions	1,888,450
Royalties	—
Total Revenue from the Use of Money and Property	**7,683,306**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	4,329,309
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	15,850,801
Public Assistance Administration	8,898,067
Public Assistance Programs	7,008,280
Realignment for Social Services	8,157,630
Health:	
Aid for Mental Health	4,821,101
Realignment for Mental Health	9,043,586
Medically Indigent Adults	—
Alcohol and Drug Abuse	442,418
Other Aid for Health	5,324,884
Realignment for Health Services	3,671,189
Homeowners' Property Tax Relief	674,166
Open Space Tax Relief	—
SB90 Mandated Costs	5,342,503
Public Safety Fund	18,064,628
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	—
Office of Criminal Justice and Planning Programs	—
Library	442,830
District Attorney Programs	—
Law Enforcement	—
Other	20,201,251
Total State	**112,272,643**
Federal	
Public Assistance Administration	7,947,008
Public Assistance Programs	22,314,523
Health Administration	1,555,443
Workforce Investment Act (WIA)	872,941
Community Development Block Grant	3,216,067
Health Grants	4,432,351
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	1,003,830
Senior Citizens Programs	—
Road Projects	934,194
Law Enforcement	2,092,444
Other	745,329
Total Federal	**45,114,130**
Other Aid	
Other In-Lieu Taxes	16,855
Other Governmental Agencies	16,841,025
Total Other Aid	**16,857,880**
Charges for Current Services	
Assessments and Tax Collection Fees	4,564,123
Property Tax Administrative Fees	10,860
Auditing and Accounting Fees	98,582
Communication Services	1,083,677
Election Services	280,896
Legal Services	259,414
Planning and Engineering Services	1,892,035
Agricultural Services	—
Civil Process Services	60,181
Court Fees and Costs	266,797
Booking Fees	246,023
Estate Fees	243,558
Human Services	106,397
Law Enforcement Services	577,611
Recording Fees	1,155,468
Road and Street Services	—
Health Fees	1,576,734
Mental Health Services	312,037
California Children Services	1,890
Sanitation Services	—
Institutional Care and Services	940,960
Library Services	284,114
Park and Recreation Fees	578,329
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	22,917,673
Total Charges for Current Services	**37,457,359**
Miscellaneous Revenue	
Other Sales	257,648
Tobacco Settlement	240,451
Welfare Repayments	—
Cancelled Warrants	—
Other	4,992,004
Total Miscellaneous Revenue	**5,490,103**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**397,271,521**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 397,271,521**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Marin

General	
Board of Supervisors	$ 1,702,834
Clerk of the Board	926,922
Administrative Officer	2,351,486
Other	82
Total Legislative and Administrative	**4,981,324**
Finance	
Auditor-Controller	5,019,623
Treasurer-Tax Collector	2,693,818
Assessor	6,811,164
Other	(332,865)
Total Finance	**14,191,740**
Counsel	
County Counsel	3,936,313
Other	—
Total Counsel	**3,936,313**
Total Personnel	**4,359,474**
Total Elections	**2,242,555**
Total Communications	**5,750,148**
Total Property Management	**66,442**
Plant Acquisition	
Jails	11
Courts	—
Other	25,391,305
Total Plant Acquisition	**25,391,316**
Total Promotion	**—**
Total Other General	**30,684,906**
Total General	**91,604,218**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	2,111,712
Fifty Percent Excess Revenue Calculation	713,865
Other Trial Court	1,959,218
County Clerk	—
Grand Jury (Including Audit)	131,298
District Attorney-Prosecution	12,179,666
District Attorney-Family Support	4,846,807
Public Defender	8,532,673
Court Appointed Counsel	—
Other	164,816
Total Judicial	**30,640,055**
Total Police Protection	**25,234,289**
Detention and Correction	
Adult Detention	15,497,761
Juvenile Detention	3,493,504
Probation	10,655,901
Total Detention and Correction	**29,647,166**
Total Fire Protection	**11,404,932**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	1,759,531
Building Inspector	1,874,332
Other	—
Total Protective Inspection	**3,633,863**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	993,898
Coroner	1,198,513
Emergency Services	8,599,869
Planning and Zoning	3,214,229
Pound	2,489,401
Other	2,125,153
Total Other Protection	**18,621,063**
Total Public Protection	**119,181,368**

Public Ways and Facilities	
Total Roads	10,370,133
Total Transportation Terminals	—
Total Transportation Systems	55,000
Total Parking Facilities	—
Total Public Ways and Facilities	**10,425,133**
Health	
Total Public Health	35,642,624
Total Medical Care	6,637,388
Total Mental Health	29,708,867
Total Drug and Alcohol Abuse Services	7,853,078
Total Health	**79,841,957**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	11,831,021
Aid Programs - Cash (Grants)	15,113,702
Total Welfare	**26,944,723**
Social Services	
Administration and Programs	16,577,383
Other	—
Total Social Services	**16,577,383**
General Relief	
Aid to Indigents	2,948,255
Indigent Burial	—
Total General Relief	**2,948,255**
Total Care of Court Wards	**—**
Total Veteran Services	**90,454**
Other Public Assistance	
Workforce Investment Act (WIA)	7,448,282
Other	2,107,152
Total Other Public Assistance	**9,555,434**
Total Public Assistance	**56,116,249**
Education	
Total School Administration	—
Total Library Services	11,222,813
Total Agricultural Education	248,560
Total Other Education	—
Total Education	**11,471,373**
Recreation and Cultural Services	
Total Recreation Facilities	4,848,791
Total Cultural Services	4,043,556
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**8,892,347**
Debt Service	
Total Retirement of Long-Term Debt	3,858,421
Total Interest on Long-Term Debt	8,057,364
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**11,915,785**
Total General County Expenditures Before Transfers	**389,448,430**
Transfers Out	
Total Transfers Out to Enterprises	104,514
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 389,552,944**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 178,524,862	$ 118,817,245	$ 59,707,617

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Marin

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
2003 Unfunded Pension Liab	2003	2003	2026	$ 112,805,000	$ 112,805,000	$ —	$ 112,805,000
Total Pension Obligation Bonds				**112,805,000**	**112,805,000**	**—**	**112,805,000**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	11,889,567
IBM Mainframe 10051	—	—	—	—	—	—	—
IT Agreement SAP Servers	—	—	—	—	—	—	738,645
Master Equip Lease 10050	—	—	—	—	—	—	—
Master Equip Lease 10052	—	—	—	—	—	—	11,553
Sweeper	—	—	—	—	—	—	41,032
IT Agreement SAP Servers #66	—	—	—	—	—	—	738,645
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**13,419,442**
County Total Bonds and Other Long-Term Debt				**$ 112,805,000**	**$ 112,805,000**	**$ —**	**$ 126,224,442**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 61,424,250**

* 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 2006-07
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	$	430,661
Total Operating Expenses		528,879
Net Operating Income (Loss)		**(98,218)**
Total Non-Operating Revenue		25,977
Total Non-Operating Expenses		62,335
Income (Loss) Before Operating Transfers		**(134,576)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(134,576)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

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:		**Marin Center**
Total Operating Revenue	$	4,338,787
Total Operating Expense		4,251,748
Net Operating Income (Loss)		**87,039**
Total Non-Operating Revenue		43,401
Total Non-Operating Expenses		84,921
Income (Loss) Before Operating Transfers		**45,519**
Transfers In from the County		104,514
Transfers Out to the County		—
Net Transfers In (Out)		**104,514**
Net Income (Loss)	**$**	**150,033**
Current Year Capital Outlay	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:		**Parks**
Total Operating Revenue	$	1,687,029
Total Operating Expense		1,834,311
Net Operating Income (Loss)		**(147,282)**
Total Non-Operating Revenue		216,552
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**69,270**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**69,270**
Current Year Capital Outlay	**$**	**—**

Comments

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

1. Informational Note: General Expenditures, Other Finance, reflect a negative balance of ($332,865) due to an indirect cost credit. The actual current year expenditures are $5,488,121.
   Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Mariposa

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 4,784,148
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	1,558,526
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	69,808
Total Property Taxes	**6,412,482**
Other Taxes	
Sales and Use Taxes	1,700,618
Transportation Tax (Non-Transit)	479,363
Property Transfer	172,202
Transient Lodging	9,228,058
Timber Yield	6,738
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**11,586,979**
Total Taxes	**17,999,461**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	5,326
Business Licenses	—
Construction Permits	541,392
Road Privileges and Permits	—
Zoning Permits	—
Franchises	156,737
Other	—
Total Licenses Permits and Franchises	**703,455**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	131,239
Other Court Fines	155,950
Forfeitures and Penalties	101,210
Penalties and Cost on Delinquent Taxes	127,284
Total Fines, Forfeitures and Penalties	**515,683**
Revenue from Use of Money and Property	
Interest	441,417
Rents and Concessions	4,569
Royalties	—
Total Revenue from the Use of Money and Property	**445,986**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,279,591
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	1,197,704
Public Assistance Administration	1,926,860
Public Assistance Programs	886,748
Realignment for Social Services	1,824,844
Health:	
Aid for Mental Health	1,300,314
Realignment for Mental Health	474,532
Medically Indigent Adults	—
Alcohol and Drug Abuse	381,996
Other Aid for Health	768,763
Realignment for Health Services	287,099
Homeowners' Property Tax Relief	78,302
Open Space Tax Relief	204,654
SB90 Mandated Costs	219,160
Public Safety Fund	906,926
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	58,182
Office of Criminal Justice and Planning Programs	—
Library	10,516
District Attorney Programs	236,733
Law Enforcement	670,187
Other	3,358,089
Total State	**16,071,200**
Federal	
Public Assistance Administration	1,511,178
Public Assistance Programs	956,345
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	269,644
Health Grants	172,836
Other:	
Community Oriented Policing Services (COPS)	2,495
Office of Criminal Justice and Planning Programs	405,990
DEA Programs/Drug and Alcohol Programs	364,790
District Attorney Programs	540,719
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	54,785
Other	2,041,942
Total Federal	**6,320,724**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	—
Total Other Aid	**—**
Charges for Current Services	
Assessments and Tax Collection Fees	114,370
Property Tax Administrative Fees	—
Auditing and Accounting Fees	10,020
Communication Services	—
Election Services	2,398
Legal Services	13,081
Planning and Engineering Services	155,430
Agricultural Services	4,312
Civil Process Services	14,285
Court Fees and Costs	318,998
Booking Fees	—
Estate Fees	13,494
Human Services	3,268
Law Enforcement Services	118,155
Recording Fees	178,575
Road and Street Services	765,227
Health Fees	59,076
Mental Health Services	15,841
California Children Services	22,019
Sanitation Services	19,272
Institutional Care and Services	13,940
Library Services	19,039
Park and Recreation Fees	21,717
Other:	
Personnel Services	—
Building Maintenance and Grounds	257,823
Administrative Services	—
Other	636,412
Total Charges for Current Services	**2,776,752**
Miscellaneous Revenue	
Other Sales	—
Tobacco Settlement	—
Welfare Repayments	—
Cancelled Warrants	14,740
Other	409,259
Total Miscellaneous Revenue	**423,999**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**45,257,260**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 45,257,260**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Mariposa

General	
Board of Supervisors	$ 483,720
Clerk of the Board	47,150
Administrative Officer	770,490
Other	—
Total Legislative and Administrative	**1,301,360**
Finance	
Auditor-Controller	675,764
Treasurer-Tax Collector	537,637
Assessor	622,133
Other	—
Total Finance	**1,835,534**
Counsel	
County Counsel	239,990
Other	—
Total Counsel	**239,990**
Total Personnel	**189,677**
Total Elections	**210,033**
Total Communications	**—**
Total Property Management	**1,550,953**
Plant Acquisition	
Jails	25,688
Courts	—
Other	1,277,909
Total Plant Acquisition	**1,303,597**
Total Promotion	**242,835**
Total Other General	**1,146,449**
Total General	**8,020,428**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	131,611
Fifty Percent Excess Revenue Calculation	78,875
Other Trial Court	—
County Clerk	63,071
Grand Jury (Including Audit)	62,162
District Attorney-Prosecution	1,340,583
District Attorney-Family Support	698,982
Public Defender	—
Court Appointed Counsel	441,633
Other	14,491
Total Judicial	**2,831,408**
Total Police Protection	**4,312,447**
Detention and Correction	
Adult Detention	1,952,879
Juvenile Detention	352,384
Probation	988,874
Total Detention and Correction	**3,294,137**
Total Fire Protection	**1,376,212**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	347,443
Building Inspector	685,563
Other	—
Total Protective Inspection	**1,033,006**
Other Protection	
Local Agency Formation Commission (LAFCO)	955
Recorder	207,378
Coroner	1,437,482
Emergency Services	—
Planning and Zoning	848,410
Pound	—
Other	302,483
Total Other Protection	**2,796,708**
Total Public Protection	**15,643,918**

Public Ways and Facilities	
Total Roads	4,880,879
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**4,880,879**
Health	
Total Public Health	2,315,020
Total Medical Care	—
Total Mental Health	1,806,708
Total Drug and Alcohol Abuse Services	875,420
Total Health	**4,997,148**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	1,198,456
Aid Programs - Cash (Grants)	2,367,689
Total Welfare	**3,566,145**
Social Services	
Administration and Programs	3,021,867
Other	393,560
Total Social Services	**3,415,427**
General Relief	
Aid to Indigents	31,177
Indigent Burial	850
Total General Relief	**32,027**
Total Care of Court Wards	**—**
Total Veteran Services	**43,508**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	1,606,168
Total Other Public Assistance	**1,606,168**
Total Public Assistance	**8,663,275**
Education	
Total School Administration	168,400
Total Library Services	409,538
Total Agricultural Education	121,970
Total Other Education	—
Total Education	**699,908**
Recreation and Cultural Services	
Total Recreation Facilities	304,154
Total Cultural Services	393,942
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**698,096**
Debt Service	
Total Retirement of Long-Term Debt	196,772
Total Interest on Long-Term Debt	107,851
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**304,623**
Total General County Expenditures Before Transfers	**43,908,275**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	2,138
Total General County Expenditures and Transfers Out	**$ 43,910,413**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 25,306,655	$ 19,348,168	$ 5,958,487

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mariposa

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Federal Construction Loans							
Government Center	1997	—	—	$ 2,730,850	$ —	$ 910,850	$ 1,820,000
Total Federal Construction Loans				**2,730,850**	**—**	**910,850**	**1,820,000**
State Construction Loans							
Solid Waste Composting Project	2003	—	—	3,200,000	—	102,000	3,098,000
Hangar Construction	1997	—	—	132,686	—	86,762	45,924
Hangar MPA 1-01-L-3	2002	—	—	241,000	—	57,099	183,901
Total State Construction Loans				**3,573,686**	**—**	**245,861**	**3,327,825**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	1,695,101
Compensated Absences - Transit	—	—	—	—	—	—	12,005
Postclosure Landfill Liability	—	—	—	—	—	—	2,143,961
Solid Waste - Septic	—	—	—	—	—	—	30,500
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**3,881,567**
County Total Bonds and Other Long-Term Debt				**$ 6,304,536**	**$ —**	**$ 1,156,711**	**$ 9,029,392**

	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	$ 15,553
Local Cash Grants	—
State Cash Grants	172,000
Federal Cash Grants	96,425
Other Revenues	6,008
Total Revenues	**289,986**
Purchased Transportation	—
Other Expenses	214,264
Total Expenses	**214,264**
Net Transit Income (Loss)	**75,722**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ 75,722**
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 2006-07
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	$	173,394
Total Operating Expenses		249,049
Net Operating Income (Loss)		**(75,655)**
Total Non-Operating Revenue		11,265
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(64,390)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(64,390)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	2,110,805
Total Operating Expenses		1,631,002
Net Operating Income (Loss)		**479,803**
Total Non-Operating Revenues		29,521
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**509,324**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**509,324**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

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 2006-07
Statement of County Revenues
County of Mendocino

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 26,926,526
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	8,433,581
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	1,972,947
Total Property Taxes	**37,333,054**
Other Taxes	
Sales and Use Taxes	4,741,521
Transportation Tax (Non-Transit)	163,550
Property Transfer	826,785
Transient Lodging	3,712,068
Timber Yield	540,886
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	20
Total Other Taxes	**9,984,830**
Total Taxes	**47,317,884**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	184,820
Business Licenses	91,625
Construction Permits	1,040,925
Road Privileges and Permits	76,013
Zoning Permits	631,804
Franchises	746,062
Other	444,134
Total Licenses Permits and Franchises	**3,215,383**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	809,648
Other Court Fines	679,623
Forfeitures and Penalties	661,142
Penalties and Cost on Delinquent Taxes	1,321,775
Total Fines, Forfeitures and Penalties	**3,472,188**
Revenue from Use of Money and Property	
Interest	2,399,972
Rents and Concessions	51,152
Royalties	—
Total Revenue from the Use of Money and Property	**2,451,124**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	2,841,533
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	4,796,069
Public Assistance Administration	7,972,744
Public Assistance Programs	3,630,321
Realignment for Social Services	8,822,955
Health:	
Aid for Mental Health	12,468,711
Realignment for Mental Health	2,880,466
Medically Indigent Adults	—
Alcohol and Drug Abuse	1,297,176
Other Aid for Health	1,397,378
Realignment for Health Services	961,881
Homeowners' Property Tax Relief	317,436
Open Space Tax Relief	629,564
SB90 Mandated Costs	166,830
Public Safety Fund	6,204,864
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	469,097
Office of Criminal Justice and Planning Programs	—
Library	536,244
District Attorney Programs	992,142
Law Enforcement	500,000
Other	11,312,230
Total State	**68,197,641**
Federal	
Public Assistance Administration	11,211,809
Public Assistance Programs	21,895,613
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	—
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	559,606
Other	561,700
Total Federal	**34,228,728**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	254,479
Total Other Aid	**254,479**
Charges for Current Services	
Assessments and Tax Collection Fees	164,557
Property Tax Administrative Fees	254,793
Auditing and Accounting Fees	330,025
Communication Services	1,055
Election Services	202,724
Legal Services	658,588
Planning and Engineering Services	939,721
Agricultural Services	8,196
Civil Process Services	53,407
Court Fees and Costs	2,172,874
Booking Fees	149,000
Estate Fees	55,000
Human Services	291,534
Law Enforcement Services	1,761,475
Recording Fees	523,746
Road and Street Services	127,975
Health Fees	1,738,833
Mental Health Services	1,137,987
California Children Services	820
Sanitation Services	357,916
Institutional Care and Services	346,767
Library Services	117,443
Park and Recreation Fees	7,806
Other:	
Personnel Services	—
Building Maintenance and Grounds	83,579
Administrative Services	206,413
Other	958,955
Total Charges for Current Services	**12,651,189**
Miscellaneous Revenue	
Other Sales	289,384
Tobacco Settlement	447,888
Welfare Repayments	42,432
Cancelled Warrants	27,519
Other	1,070,822
Total Miscellaneous Revenue	**1,878,045**
Other Financing Sources	
Sale of Fixed Assets	35,348
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**35,348**
Total General County Revenues Before Transfers	**173,702,009**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 173,702,009**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Mendocino

General	
Board of Supervisors	$ 409,316
Clerk of the Board	285,910
Administrative Officer	868,062
Other	—
Total Legislative and Administrative	**1,563,288**
Finance	
Auditor-Controller	773,200
Treasurer-Tax Collector	566,172
Assessor	1,365,502
Other	609,715
Total Finance	**3,314,589**
Counsel	
County Counsel	653,332
Other	—
Total Counsel	**653,332**
Total Personnel	**698,555**
Total Elections	**917,275**
Total Communications	**—**
Total Property Management	**2,370,319**
Plant Acquisition	
Jails	370,151
Courts	—
Other	1,510,431
Total Plant Acquisition	**1,880,582**
Total Promotion	**606,917**
Total Other General	**4,176,983**
Total General	**16,181,840**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	441,036
Fifty Percent Excess Revenue Calculation	628,539
Other Trial Court	1,768,294
County Clerk	122,597
Grand Jury (Including Audit)	149,129
District Attorney-Prosecution	3,637,977
District Attorney-Family Support	2,365,843
Public Defender	2,702,960
Court Appointed Counsel	—
Other	—
Total Judicial	**11,816,375**
Total Police Protection	**9,725,087**
Detention and Correction	
Adult Detention	7,770,290
Juvenile Detention	1,963,162
Probation	3,040,049
Total Detention and Correction	**12,773,501**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**599,827**
Protective Inspection	
Agricultural Commissioner	704,267
Building Inspector	1,319,693
Other	—
Total Protective Inspection	**2,023,960**
Other Protection	
Local Agency Formation Commission (LAFCO)	265,551
Recorder	311,169
Coroner	1,510,020
Emergency Services	441,849
Planning and Zoning	1,734,470
Pound	989,290
Other	105,829
Total Other Protection	**5,358,178**
Total Public Protection	**42,296,928**

Public Ways and Facilities	
Total Roads	12,446,355
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**12,446,355**
Health	
Total Public Health	6,230,385
Total Medical Care	2,046,921
Total Mental Health	17,063,663
Total Drug and Alcohol Abuse Services	2,579,412
Total Health	**27,920,381**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	5,596,170
Aid Programs - Cash (Grants)	19,567,811
Total Welfare	**25,163,981**
Social Services	
Administration and Programs	26,020,320
Other	—
Total Social Services	**26,020,320**
General Relief	
Aid to Indigents	810,734
Indigent Burial	17,962
Total General Relief	**828,696**
Total Care of Court Wards	**—**
Total Veteran Services	**255,913**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	—
Total Other Public Assistance	**—**
Total Public Assistance	**52,268,910**
Education	
Total School Administration	—
Total Library Services	1,546,200
Total Agricultural Education	219,290
Total Other Education	—
Total Education	**1,765,490**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	322,874
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**322,874**
Debt Service	
Total Retirement of Long-Term Debt	6,231,931
Total Interest on Long-Term Debt	7,378,459
Total Interest on Short-Term Notes and Warrants	4,465,949
Total Debt Service	**18,076,339**
Total General County Expenditures Before Transfers	**171,279,117**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 171,279,117**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 60,326,416	$ 48,136,445	$ 12,189,971

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mendocino

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Obligation	1996	1997	2009	$ 30,720,000	$ 29,815,000	$ 17,040,000	$ 12,775,000
Pension Obligation	2002	2004	2026	91,945,000	91,945,000	2,710,000	89,235,000
Total Pension Obligation Bonds				**122,665,000**	**121,760,000**	**19,750,000**	**102,010,000**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	4,391,986
Energy Retrofit Loan	—	—	—	—	—	—	8,711
Energy Retrofit Loan #2	—	—	—	—	—	—	195,898
Equipment Leases	—	—	—	—	—	—	261,241
Equipment Leases 2001-02	—	—	—	—	—	—	250,190
Equipment Leases 2003-04	—	—	—	—	—	—	347,912
Equipment Leases 2004-05	—	—	—	—	—	—	7,866
Equipment Leases 2005-06	—	—	—	—	—	—	473,519
Equipment Leases 2006-07	—	—	—	—	—	—	92,975
Postclosure Landfill Liability	—	—	—	—	—	—	8,091,111
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**14,121,409**
County Total Bonds and Other Long-Term Debt				**$ 122,665,000**	**$ 121,760,000**	**$ 19,750,000**	**$ 116,131,409**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 46,544,456**

* 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 2006-07
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	$	48,274
Total Operating Expenses		1,295,523
Net Operating Income (Loss)		**(1,247,249)**
Total Non-Operating Revenue		1,224,340
Total Non-Operating Expenses		24,686
Income (Loss) Before Operating Transfers		**(47,595)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(47,595)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	1,524,301
Total Operating Expenses		1,989,556
Net Operating Income (Loss)		**(465,255)**
Total Non-Operating Revenues		94,243
Total Non-Operating Expenses		9,118
Income (Loss) Before Operating Transfers		**(380,130)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(380,130)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

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 2006-07
Statement of County Revenues
County of Merced

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 34,143,141
Less Than County Wide Funds - Secured and Unsecured	13,265,903
Property Tax In-Lieu of Vehicle License Fees	25,435,084
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	17,592
Total Property Taxes	**72,861,720**
Other Taxes	
Sales and Use Taxes	7,186,793
Transportation Tax (Non-Transit)	1,944,040
Property Transfer	1,038,856
Transient Lodging	422,233
Timber Yield	—
Aircraft	—
Construction Development Taxes	1,860,246
Utility Users Tax	—
Other	—
Total Other Taxes	**12,452,168**
Total Taxes	**85,313,888**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	77,235
Business Licenses	214,501
Construction Permits	1,657,371
Road Privileges and Permits	402,945
Zoning Permits	39,597
Franchises	2,048,690
Other	183,663
Total Licenses Permits and Franchises	**4,624,002**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	3,528,692
Other Court Fines	2,237,124
Forfeitures and Penalties	194,581
Penalties and Cost on Delinquent Taxes	5,168,056
Total Fines, Forfeitures and Penalties	**11,128,453**
Revenue from Use of Money and Property	
Interest	9,343,827
Rents and Concessions	1,396,451
Royalties	—
Total Revenue from the Use of Money and Property	**10,740,278**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	4,704,225
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	10,936,148
Public Assistance Administration	13,966,661
Public Assistance Programs	25,970,842
Realignment for Social Services	10,123,783
Health:	
Aid for Mental Health	9,185,838
Realignment for Mental Health	7,792,056
Medically Indigent Adults	—
Alcohol and Drug Abuse	634,299
Other Aid for Health	2,176,064
Realignment for Health Services	2,504,515
Homeowners' Property Tax Relief	536,538
Open Space Tax Relief	1,416,936
SB90 Mandated Costs	625,301
Public Safety Fund	12,810,989
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	1,416,393
Office of Criminal Justice and Planning Programs	827,519
Library	142,450
District Attorney Programs	3,251,000
Law Enforcement	944,020
Other	16,884,432
Total State	**126,850,009**
Federal	
Public Assistance Administration	43,868,791
Public Assistance Programs	30,471,547
Health Administration	442,007
Workforce Investment Act (WIA)	5,487,483
Community Development Block Grant	—
Health Grants	1,312,628
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	1,441,719
DEA Programs/Drug and Alcohol Programs	1,175,845
District Attorney Programs	6,080,580
Aging Programs	981,540
Senior Citizens Programs	796,030
Road Projects	2,344,857
Law Enforcement	322,281
Other	2,471,626
Total Federal	**97,196,934**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	519,206
Total Other Aid	**519,206**
Charges for Current Services	
Assessments and Tax Collection Fees	923,607
Property Tax Administrative Fees	948,411
Auditing and Accounting Fees	12,230
Communication Services	84,785
Election Services	109,973
Legal Services	842,778
Planning and Engineering Services	1,710,510
Agricultural Services	487,297
Civil Process Services	230,187
Court Fees and Costs	2,191,482
Booking Fees	241,895
Estate Fees	80,353
Human Services	296,793
Law Enforcement Services	814,658
Recording Fees	1,820,961
Road and Street Services	3,102,439
Health Fees	953,716
Mental Health Services	882,264
California Children Services	4,589
Sanitation Services	996,560
Institutional Care and Services	787,082
Library Services	152,146
Park and Recreation Fees	343,813
Other:	
Personnel Services	5,877,952
Building Maintenance and Grounds	—
Administrative Services	—
Other	4,309,559
Total Charges for Current Services	**28,206,040**
Miscellaneous Revenue	
Other Sales	—
Tobacco Settlement	200,000
Welfare Repayments	633,725
Cancelled Warrants	149,863
Other	3,687,989
Total Miscellaneous Revenue	**4,671,577**
Other Financing Sources	
Sale of Fixed Assets	61,544
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	5,308,762
Total Other Financing Sources	**5,370,306**
Total General County Revenues Before Transfers	**374,620,693**
Transfers In	
Total Transfers In from Enterprises	127,568
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 374,748,261**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Merced

General	
Board of Supervisors	$ 2,706,306
Clerk of the Board	—
Administrative Officer	1,800,440
Other	3,933
Total Legislative and Administrative	**4,510,679**
Finance	
Auditor-Controller	2,523,337
Treasurer-Tax Collector	1,101,992
Assessor	3,104,638
Other	2,722,807
Total Finance	**9,452,774**
Counsel	
County Counsel	1,356,397
Other	—
Total Counsel	**1,356,397**
Total Personnel	**1,437,584**
Total Elections	**2,061,900**
Total Communications	**—**
Total Property Management	**1,791,899**
Plant Acquisition	
Jails	—
Courts	10,795,733
Other	3,334,879
Total Plant Acquisition	**14,130,612**
Total Promotion	**2,344,120**
Total Other General	**6,090,253**
Total General	**43,176,218**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	1,648,408
Fifty Percent Excess Revenue Calculation	661,677
Other Trial Court	1,623,435
County Clerk	125,557
Grand Jury (Including Audit)	116,884
District Attorney-Prosecution	7,366,918
District Attorney-Family Support	8,597,215
Public Defender	2,461,531
Court Appointed Counsel	1,938,130
Other	37,667
Total Judicial	**24,577,422**
Total Police Protection	**16,255,620**
Detention and Correction	
Adult Detention	16,939,604
Juvenile Detention	6,995,251
Probation	6,658,565
Total Detention and Correction	**30,593,420**
Total Fire Protection	**10,507,796**
Total Flood Control - Soil and Water Conservation	**119,461**
Protective Inspection	
Agricultural Commissioner	2,920,635
Building Inspector	1,303,387
Other	464,712
Total Protective Inspection	**4,688,734**
Other Protection	
Local Agency Formation Commission (LAFCO)	77,276
Recorder	1,187,098
Coroner	860,993
Emergency Services	376,391
Planning and Zoning	3,825,012
Pound	1,378,076
Other	156,094
Total Other Protection	**7,860,940**
Total Public Protection	**94,603,393**

Public Ways and Facilities	
Total Roads	14,480,209
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**14,480,209**
Health	
Total Public Health	15,437,939
Total Medical Care	6,132,537
Total Mental Health	18,180,676
Total Drug and Alcohol Abuse Services	3,593,347
Total Health	**43,344,499**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	42,461,286
Aid Programs - Cash (Grants)	60,653,326
Total Welfare	**103,114,612**
Social Services	
Administration and Programs	26,258,273
Other	—
Total Social Services	**26,258,273**
General Relief	
Aid to Indigents	514,440
Indigent Burial	—
Total General Relief	**514,440**
Total Care of Court Wards	**—**
Total Veteran Services	**202,013**
Other Public Assistance	
Workforce Investment Act (WIA)	5,634,733
Other	1,772,739
Total Other Public Assistance	**7,407,472**
Total Public Assistance	**137,496,810**
Education	
Total School Administration	—
Total Library Services	2,283,451
Total Agricultural Education	332,029
Total Other Education	—
Total Education	**2,615,480**
Recreation and Cultural Services	
Total Recreation Facilities	2,133,662
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**2,133,662**
Debt Service	
Total Retirement of Long-Term Debt	4,100,923
Total Interest on Long-Term Debt	4,878,053
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**8,978,976**
Total General County Expenditures Before Transfers	**346,829,247**
Transfers Out	
Total Transfers Out to Enterprises	198,000
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 347,027,247**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 491,935,952	$ 107,211,364	$ 384,724,588

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Merced

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension - Prior Svc Cost	1999	1999	2016	$ 63,070,000	$ 63,070,000	$ 8,640,000	$ 54,430,000
Total Pension Obligation Bonds				**63,070,000**	**63,070,000**	**8,640,000**	**54,430,000**
Special Assessment Bonds							
1915 Act - Ashley Estates	1992	1993	2020	1,230,000	775,000	375,000	400,000
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	100,016	1,240,000
Total Special Assessment Bonds				**5,415,016**	**4,805,016**	**600,016**	**4,205,000**
Other Long-Term Debt Schedule							
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	3,395,953
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	7,362,448
CA Energy Commission	—	—	—	—	—	—	1,065,864
Capital Leases	—	—	—	—	—	—	2,527,617
Capital Leases (less than 10 years)	—	—	—	—	—	—	927,473
Compensated Absences	—	—	—	—	—	—	20,828,920
Compensated Absences - Enterprise	—	—	—	—	—	—	724,657
Landfill Closure Fee	—	—	—	—	—	—	8,599,328
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**45,432,260**
County Total Bonds and Other Long-Term Debt				**$ 68,485,016**	**$ 67,875,016**	**$ 9,240,016**	**$ 104,067,260**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 41,803,748**

* 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	130,000
Total Operating Revenue	**130,000**
Total Operating Expenses	—
Net Operating Income (Loss)	**130,000**
Total Non-Operating Revenue	98,461
Total Non-Operating Expenses	—
Net Non-Operating Income	**98,461**
Net Income Before Extraordinary Items	**228,461**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**228,461**
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	**—**
Net Income (Loss)	**$ 228,461**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 948,806
Local Cash Grants	2,288,802
State Cash Grants	2,172,729
Federal Cash Grants	1,922,693
Other Revenues	137,514
Total Revenues	**7,470,544**
Purchased Transportation	5,663,734
Other Expenses	2,922,267
Total Expenses	**8,586,001**
Net Transit Income (Loss)	**(1,115,457)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (1,115,457)**
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 2006-07
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	$	2,012,268
Total Operating Expenses		2,701,333
Net Operating Income (Loss)		**(689,065)**
Total Non-Operating Revenue		1,414,469
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**725,404**
Transfers In from the County		198,000
Transfers Out to the County		27,049
Net Transfers In (Out)		**170,951**
Net Income (Loss)	**$**	**896,355**
Current Year Capital Outlay (Enterprise Activity)	**$**	**435,546**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	10,233,257
Total Operating Expenses		8,041,911
Net Operating Income (Loss)		**2,191,346**
Total Non-Operating Revenues		719,604
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**2,910,950**
Transfers In from the County		—
Transfers Out to the County		100,519
Net Transfers In (Out)		**(100,519)**
Net Income (Loss)	**$**	**2,810,431**
Current Year Capital Outlay (Enterprise Activity)	**$**	**6,839,364**

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Modoc

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 2,635,302
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	835,667
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	77,398
Total Property Taxes	**3,548,367**
Other Taxes	
Sales and Use Taxes	313,031
Transportation Tax (Non-Transit)	—
Property Transfer	79,973
Transient Lodging	32,145
Timber Yield	59,588
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**484,737**
Total Taxes	**4,033,104**
Special Benefit Assessments	
Operations	318,456
Capital Outlay	75,376
Total Special Benefit Assessments	**393,832**
Licenses, Permits and Franchises	
Animal Licenses	612
Business Licenses	—
Construction Permits	123,197
Road Privileges and Permits	—
Zoning Permits	4,040
Franchises	66,688
Other	10,623
Total Licenses Permits and Franchises	**205,160**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	59,954
Other Court Fines	105,333
Forfeitures and Penalties	2,005
Penalties and Cost on Delinquent Taxes	89,325
Total Fines, Forfeitures and Penalties	**256,617**
Revenue from Use of Money and Property	
Interest	245,618
Rents and Concessions	6,619
Royalties	—
Total Revenue from the Use of Money and Property	**252,237**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,651,640
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	843,112
Public Assistance Administration	2,263,479
Public Assistance Programs	605,499
Realignment for Social Services	688,494
Health:	
Aid for Mental Health	261,835
Realignment for Mental Health	337,673
Medically Indigent Adults	—
Alcohol and Drug Abuse	437,480
Other Aid for Health	535,569
Realignment for Health Services	232,600
Homeowners' Property Tax Relief	44,543
Open Space Tax Relief	—
SB90 Mandated Costs	18,401
Public Safety Fund	420,551
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	137,902
Office of Criminal Justice and Planning Programs	198,818
Library	—
District Attorney Programs	—
Law Enforcement	500,000
Other	1,339,778
Total State	**10,517,374**
Federal	
Public Assistance Administration	1,389,738
Public Assistance Programs	686,603
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	321,432
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	375,339
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	1,193,006
Law Enforcement	—
Other	1,940,225
Total Federal	**5,906,343**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	2,023,496
Total Other Aid	**2,023,496**
Charges for Current Services	
Assessments and Tax Collection Fees	249,039
Property Tax Administrative Fees	64,239
Auditing and Accounting Fees	59,323
Communication Services	—
Election Services	33,900
Legal Services	—
Planning and Engineering Services	40,897
Agricultural Services	201,179
Civil Process Services	4,870
Court Fees and Costs	5,425
Booking Fees	3,570
Estate Fees	—
Human Services	—
Law Enforcement Services	32,325
Recording Fees	73,117
Road and Street Services	—
Health Fees	—
Mental Health Services	25,228
California Children Services	175,597
Sanitation Services	—
Institutional Care and Services	—
Library Services	25,716
Park and Recreation Fees	—
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	163,757
Total Charges for Current Services	**1,158,182**
Miscellaneous Revenue	
Other Sales	—
Tobacco Settlement	—
Welfare Repayments	65,471
Cancelled Warrants	—
Other	5,829
Total Miscellaneous Revenue	**71,300**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**24,817,645**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 24,817,645**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Modoc

General	
Board of Supervisors	$ 221,191
Clerk of the Board	59,987
Administrative Officer	295,542
Other	—
Total Legislative and Administrative	**586,406**
Finance	
Auditor-Controller	428,930
Treasurer-Tax Collector	308,912
Assessor	479,184
Other	—
Total Finance	**1,217,026**
Counsel	
County Counsel	72,836
Other	—
Total Counsel	**72,836**
Total Personnel	**18,240**
Total Elections	**153,279**
Total Communications	**—**
Total Property Management	**370,435**
Plant Acquisition	
Jails	—
Courts	—
Other	—
Total Plant Acquisition	**—**
Total Promotion	**—**
Total Other General	**657,204**
Total General	**3,075,426**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	104,728
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	—
County Clerk	—
Grand Jury (Including Audit)	6,711
District Attorney-Prosecution	336,682
District Attorney-Family Support	476,001
Public Defender	173,817
Court Appointed Counsel	40,965
Other	275,425
Total Judicial	**1,414,329**
Total Police Protection	**1,856,875**
Detention and Correction	
Adult Detention	730,583
Juvenile Detention	—
Probation	483,602
Total Detention and Correction	**1,214,185**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	694,464
Building Inspector	—
Other	—
Total Protective Inspection	**694,464**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	181,301
Coroner	8,914
Emergency Services	81,741
Planning and Zoning	318,471
Pound	—
Other	254,458
Total Other Protection	**844,885**
Total Public Protection	**6,024,738**

Public Ways and Facilities	
Total Roads	5,819,341
Total Transportation Terminals	—
Total Transportation Systems	3,864
Total Parking Facilities	—
Total Public Ways and Facilities	**5,823,205**
Health	
Total Public Health	2,138,266
Total Medical Care	—
Total Mental Health	1,521,050
Total Drug and Alcohol Abuse Services	942,567
Total Health	**4,601,883**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	1,618,556
Aid Programs - Cash (Grants)	2,706,448
Total Welfare	**4,325,004**
Social Services	
Administration and Programs	669,230
Other	—
Total Social Services	**669,230**
General Relief	
Aid to Indigents	93,215
Indigent Burial	7,771
Total General Relief	**100,986**
Total Care of Court Wards	**64,211**
Total Veteran Services	**38,546**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	19,400
Total Other Public Assistance	**19,400**
Total Public Assistance	**5,217,377**
Education	
Total School Administration	—
Total Library Services	406,524
Total Agricultural Education	106,252
Total Other Education	4,048
Total Education	**516,824**
Recreation and Cultural Services	
Total Recreation Facilities	156,351
Total Cultural Services	74,900
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**231,251**
Debt Service	
Total Retirement of Long-Term Debt	85,000
Total Interest on Long-Term Debt	8,745
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**93,745**
Total General County Expenditures Before Transfers	**25,584,449**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 25,584,449**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 13,600,570	$ 4,093,642	$ 9,506,928

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Modoc

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

	Total Future Principal and Interest Balance Due
Total Lease Obligations	$ 92,970

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Patient Revenues		
Gross Patient Revenue	$	8,124,565
Total Deductions from Revenues		—
Net Patient Revenue		**8,124,565**
Total Other Operating Revenues		—
Total Operating Revenue		**8,124,565**
Total Operating Expenses		10,830,035
Net Operating Income (Loss)		**(2,705,470)**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Net Non-Operating Income		**—**
Net Income Before Extraordinary Items		**(2,705,470)**
Extraordinary Items		—
Income (Loss) Before Operating Transfers		**(2,705,470)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	$	**(2,705,470)**
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 2006-07
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		—
Net Operating Income (Loss)		**—**
Total Non-Operating Revenue		443,958
Total Non-Operating Expenses		508,853
Income (Loss) Before Operating Transfers		**(64,895)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(64,895)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	729,836
Total Operating Expenses		789,336
Net Operating Income (Loss)		**(59,500)**
Total Non-Operating Revenues		97,499
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**37,999**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**37,999**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

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 2006-07
Statement of County Revenues
County of Mono

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 14,062,344
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	1,289,321
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	2,271,429
Total Property Taxes	**17,623,094**
Other Taxes	
Sales and Use Taxes	545,151
Transportation Tax (Non-Transit)	—
Property Transfer	308,598
Transient Lodging	2,253,525
Timber Yield	—
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**3,107,274**
Total Taxes	**20,730,368**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	25,485
Business Licenses	15,135
Construction Permits	180,512
Road Privileges and Permits	7,636
Zoning Permits	—
Franchises	157,150
Other	1,550
Total Licenses Permits and Franchises	**387,468**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	135,323
Other Court Fines	432,169
Forfeitures and Penalties	32,533
Penalties and Cost on Delinquent Taxes	122,857
Total Fines, Forfeitures and Penalties	**722,882**
Revenue from Use of Money and Property	
Interest	1,280,791
Rents and Concessions	32,014
Royalties	—
Total Revenue from the Use of Money and Property	**1,312,805**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,555,638
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	1,504,518
Public Assistance Administration	1,067,091
Public Assistance Programs	227,677
Realignment for Social Services	504,984
Health:	
Aid for Mental Health	579,929
Realignment for Mental Health	332,389
Medically Indigent Adults	—
Alcohol and Drug Abuse	882,400
Other Aid for Health	218,978
Realignment for Health Services	368,032
Homeowners' Property Tax Relief	40,710
Open Space Tax Relief	66,548
SB90 Mandated Costs	226,599
Public Safety Fund	1,460,336
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	152,396
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	411,536
Law Enforcement	500,000
Other	1,972,704
Total State	**12,072,465**
Federal	
Public Assistance Administration	693,768
Public Assistance Programs	72,258
Health Administration	703,645
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	425,768
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	222,214
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	83,899
Other	1,612,626
Total Federal	**3,814,178**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	—
Total Other Aid	**—**
Charges for Current Services	
Assessments and Tax Collection Fees	392,702
Property Tax Administrative Fees	—
Auditing and Accounting Fees	—
Communication Services	393,066
Election Services	—
Legal Services	46,236
Planning and Engineering Services	263,898
Agricultural Services	—
Civil Process Services	6,671
Court Fees and Costs	6,220
Booking Fees	—
Estate Fees	—
Human Services	61,799
Law Enforcement Services	39,397
Recording Fees	176,503
Road and Street Services	105,284
Health Fees	480,195
Mental Health Services	133,897
California Children Services	—
Sanitation Services	—
Institutional Care and Services	831,456
Library Services	—
Park and Recreation Fees	26,870
Other:	
Personnel Services	58,406
Building Maintenance and Grounds	—
Administrative Services	6,496
Other	1,581,033
Total Charges for Current Services	**4,610,129**
Miscellaneous Revenue	
Other Sales	11
Tobacco Settlement	133,466
Welfare Repayments	—
Cancelled Warrants	—
Other	890,291
Total Miscellaneous Revenue	**1,023,768**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**44,674,063**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 44,674,063**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Mono

General	
Board of Supervisors	$ 459,264
Clerk of the Board	—
Administrative Officer	634,324
Other	435,061
Total Legislative and Administrative	**1,528,649**
Finance	
Auditor-Controller	1,034,693
Treasurer-Tax Collector	—
Assessor	1,363,512
Other	—
Total Finance	**2,398,205**
Counsel	
County Counsel	587,584
Other	—
Total Counsel	**587,584**
Total Personnel	**—**
Total Elections	**53,905**
Total Communications	**179,044**
Total Property Management	**793,753**
Plant Acquisition	
Jails	—
Courts	—
Other	977,085
Total Plant Acquisition	**977,085**
Total Promotion	**323,799**
Total Other General	**3,625,704**
Total General	**10,467,728**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	553,722
Fifty Percent Excess Revenue Calculation	60,504
Other Trial Court	412,181
County Clerk	141,425
Grand Jury (Including Audit)	4,586
District Attorney-Prosecution	960,524
District Attorney-Family Support	403,125
Public Defender	492,528
Court Appointed Counsel	—
Other	106,365
Total Judicial	**3,134,960**
Total Police Protection	**4,175,425**
Detention and Correction	
Adult Detention	1,623,535
Juvenile Detention	86,997
Probation	370,518
Total Detention and Correction	**2,081,050**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	—
Building Inspector	418,734
Other	122,328
Total Protective Inspection	**541,062**
Other Protection	
Local Agency Formation Commission (LAFCO)	27,898
Recorder	212,138
Coroner	—
Emergency Services	174,454
Planning and Zoning	975,601
Pound	424,407
Other	341,778
Total Other Protection	**2,156,276**
Total Public Protection	**12,088,773**

Public Ways and Facilities	
Total Roads	4,639,708
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**4,639,708**
Health	
Total Public Health	3,188,969
Total Medical Care	2,851,441
Total Mental Health	1,690,390
Total Drug and Alcohol Abuse Services	1,013,639
Total Health	**8,744,439**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	1,657,684
Aid Programs - Cash (Grants)	518,741
Total Welfare	**2,176,425**
Social Services	
Administration and Programs	780,087
Other	—
Total Social Services	**780,087**
General Relief	
Aid to Indigents	13,509
Indigent Burial	—
Total General Relief	**13,509**
Total Care of Court Wards	**—**
Total Veteran Services	**29,500**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	—
Total Other Public Assistance	**—**
Total Public Assistance	**2,999,521**
Education	
Total School Administration	—
Total Library Services	—
Total Agricultural Education	27,328
Total Other Education	—
Total Education	**27,328**
Recreation and Cultural Services	
Total Recreation Facilities	767,625
Total Cultural Services	19,840
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**787,465**
Debt Service	
Total Retirement of Long-Term Debt	371,963
Total Interest on Long-Term Debt	98,166
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**470,129**
Total General County Expenditures Before Transfers	**40,225,091**
Transfers Out	
Total Transfers Out to Enterprises	175,000
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 40,400,091**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 20,018,658	$ 18,368,058	$ 1,650,600

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mono

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Avaya Financial Services	—	—	—	—	—	—	$ 360,030
Capital Leases	—	—	—	—	—	—	721,620
Compensated Absences	—	—	—	—	—	—	3,013,468
Compensated Absences - Enterprise	—	—	—	—	—	—	30,265
Interest Free Loan for Cap. Imprv.	—	—	—	—	—	—	333,335
Landfill Closure & Post-Closure	—	—	—	—	—	—	3,539,547
Total Other Long-Term Debt Schedule				—	—	—	**7,998,265**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 7,998,265**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 7,407,125**

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	**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	5,111
Total Non-Operating Expenses	168,501
Net Non-Operating Income	**(163,390)**
Net Income Before Extraordinary Items	**(163,390)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(163,390)**
Transfers In from the County	175,000
Transfers Out to the County	—
Net Transfers In (Out)	**175,000**
Net Income (Loss)	**$ 11,610**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	316,721
State Cash Grants	85,535
Federal Cash Grants	—
Other Revenues	—
Total Revenues	**402,256**
Purchased Transportation	415,986
Other Expenses	—
Total Expenses	**415,986**
Net Transit Income (Loss)	**(13,730)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (13,730)**
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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mono

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	7,993
Total Operating Expenses		568,121
Net Operating Income (Loss)		**(560,128)**
Total Non-Operating Revenue		849,148
Total Non-Operating Expenses		251,830
Income (Loss) Before Operating Transfers		**37,190**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**37,190**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	2,473,845
Total Operating Expenses		2,193,595
Net Operating Income (Loss)		**280,250**
Total Non-Operating Revenues		534,937
Total Non-Operating Expenses		374,502
Income (Loss) Before Operating Transfers		**440,685**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**440,685**
Current Year Capital Outlay (Enterprise Activity)	**$**	**269,178**

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a $35,198,990 fund balance adjustment was made to include capital assets.

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Monterey

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 74,601,085
Less Than County Wide Funds - Secured and Unsecured	5,662,703
Property Tax In-Lieu of Vehicle License Fees	38,437,488
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	2,057,996
Total Property Taxes	**120,759,272**
Other Taxes	
Sales and Use Taxes	7,943,922
Transportation Tax (Non-Transit)	2,087,740
Property Transfer	2,917,990
Transient Lodging	16,912,274
Timber Yield	3,075
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	65,834
Total Other Taxes	**29,930,835**
Total Taxes	**150,690,107**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	211,310
Business Licenses	3,401,589
Construction Permits	5,005,245
Road Privileges and Permits	—
Zoning Permits	2,197,358
Franchises	6,057,503
Other	3,480,223
Total Licenses Permits and Franchises	**20,353,228**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	1,597,256
Other Court Fines	2,679,509
Forfeitures and Penalties	3,968,904
Penalties and Cost on Delinquent Taxes	2,684,355
Total Fines, Forfeitures and Penalties	**10,930,024**
Revenue from Use of Money and Property	
Interest	11,279,493
Rents and Concessions	870,917
Royalties	—
Total Revenue from the Use of Money and Property	**12,150,410**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	6,879,197
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	13,769,136
Public Assistance Administration	35,938,824
Public Assistance Programs	24,534,024
Realignment for Social Services	16,378,895
Health:	
Aid for Mental Health	24,399,307
Realignment for Mental Health	12,127,569
Medically Indigent Adults	—
Alcohol and Drug Abuse	811,558
Other Aid for Health	5,373,470
Realignment for Health Services	3,235,680
Homeowners' Property Tax Relief	435,522
Open Space Tax Relief	990,737
SB90 Mandated Costs	3,097,642
Public Safety Fund	27,837,379
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	491,735
Office of Criminal Justice and Planning Programs	—
Library	131,040
District Attorney Programs	388,825
Law Enforcement	2,072,979
Other	26,997,869
Total State	**205,891,388**
Federal	
Public Assistance Administration	34,966,315
Public Assistance Programs	25,578,258
Health Administration	2,974,618
Workforce Investment Act (WIA)	7,712,993
Community Development Block Grant	—
Health Grants	—
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	126,534
Aging Programs	1,755,507
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	1,093,926
Other	13,997,132
Total Federal	**88,205,283**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	7,337,731
Total Other Aid	**7,337,731**
Charges for Current Services	
Assessments and Tax Collection Fees	2,697,558
Property Tax Administrative Fees	—
Auditing and Accounting Fees	298,554
Communication Services	4,145,559
Election Services	1,075,539
Legal Services	1,039,399
Planning and Engineering Services	1,967,549
Agricultural Services	1,498,590
Civil Process Services	135,862
Court Fees and Costs	3,850,885
Booking Fees	674,919
Estate Fees	133,348
Human Services	49,429
Law Enforcement Services	3,113,799
Recording Fees	2,309,197
Road and Street Services	132,965
Health Fees	18,562,477
Mental Health Services	896,250
California Children Services	4,429,988
Sanitation Services	—
Institutional Care and Services	1,317,783
Library Services	135,158
Park and Recreation Fees	5,294,697
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	3,014,151
Other	8,324,155
Total Charges for Current Services	**65,097,811**
Miscellaneous Revenue	
Other Sales	456,358
Tobacco Settlement	4,171,895
Welfare Repayments	—
Cancelled Warrants	112,042
Other	5,764,684
Total Miscellaneous Revenue	**10,504,979**
Other Financing Sources	
Sale of Fixed Assets	3,500
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	53,638,432
Total Other Financing Sources	**53,641,932**
Total General County Revenues Before Transfers	**624,802,893**
Transfers In	
Total Transfers In from Enterprises	5,651,857
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 630,454,750**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Monterey

General	
Board of Supervisors	$ 2,153,732
Clerk of the Board	—
Administrative Officer	3,783,688
Other	443,719
Total Legislative and Administrative	**6,381,139**
Finance	
Auditor-Controller	4,123,040
Treasurer-Tax Collector	2,454,479
Assessor	4,564,553
Other	6,350,645
Total Finance	**17,492,717**
Counsel	
County Counsel	2,177,377
Other	710,269
Total Counsel	**2,887,646**
Total Personnel	**2,980,334**
Total Elections	**3,064,351**
Total Communications	**8,593,137**
Total Property Management	**9,330,561**
Plant Acquisition	
Jails	—
Courts	—
Other	18,809,733
Total Plant Acquisition	**18,809,733**
Total Promotion	**1,249,170**
Total Other General	**4,590,450**
Total General	**75,379,238**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	7,214,908
Fifty Percent Excess Revenue Calculation	689,192
Other Trial Court	644,894
County Clerk	—
Grand Jury (Including Audit)	223,840
District Attorney-Prosecution	13,495,107
District Attorney-Family Support	10,809,734
Public Defender	5,681,512
Court Appointed Counsel	1,519,000
Other	—
Total Judicial	**40,278,187**
Total Police Protection	**35,138,888**
Detention and Correction	
Adult Detention	32,871,336
Juvenile Detention	13,815,945
Probation	13,510,852
Total Detention and Correction	**60,198,133**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	6,552,767
Building Inspector	5,794,809
Other	—
Total Protective Inspection	**12,347,576**
Other Protection	
Local Agency Formation Commission (LAFCO)	1,119,665
Recorder	1,249,861
Coroner	1,425,468
Emergency Services	1,396,127
Planning and Zoning	6,745,712
Pound	1,877,831
Other	2,819,005
Total Other Protection	**16,633,669**
Total Public Protection	**164,596,453**

Public Ways and Facilities	
Total Roads	69,770,833
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**69,770,833**
Health	
Total Public Health	55,615,438
Total Medical Care	2,359,530
Total Mental Health	46,697,746
Total Drug and Alcohol Abuse Services	5,570,329
Total Health	**110,243,043**
Sanitation	
Total Refuse Collection and Disposal	143,209
Total Sanitation	**143,209**
Public Assistance	
Welfare	
Administration	63,063,350
Aid Programs - Cash (Grants)	58,497,548
Total Welfare	**121,560,898**
Social Services	
Administration and Programs	782,624
Other	2,857,568
Total Social Services	**3,640,192**
General Relief	
Aid to Indigents	490,353
Indigent Burial	—
Total General Relief	**490,353**
Total Care of Court Wards	**—**
Total Veteran Services	**462,154**
Other Public Assistance	
Workforce Investment Act (WIA)	7,876,654
Other	2,317,723
Total Other Public Assistance	**10,194,377**
Total Public Assistance	**136,347,974**
Education	
Total School Administration	—
Total Library Services	6,277,426
Total Agricultural Education	533,505
Total Other Education	—
Total Education	**6,810,931**
Recreation and Cultural Services	
Total Recreation Facilities	7,041,525
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**7,041,525**
Debt Service	
Total Retirement of Long-Term Debt	2,875,000
Total Interest on Long-Term Debt	4,238,128
Total Interest on Short-Term Notes and Warrants	1,612,663
Total Debt Service	**8,725,791**
Total General County Expenditures Before Transfers	**579,058,997**
Transfers Out	
Total Transfers Out to Enterprises	3,534,417
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 582,593,414**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 455,785,095	$ 172,915,395	$ 282,869,700

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Monterey

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Revenue Bonds							
Judgment Obligation Bonds	2004	2004	2013	$ 7,470,000	$ 7,470,000	$ 2,045,000	$ 5,425,000
Total Revenue Bonds				**7,470,000**	**7,470,000**	**2,045,000**	**5,425,000**
Other Long-Term Debt Schedule							
Compensated Absences Payable	—	—	—	—	—	—	25,087,476
Estimated Self-Insurance	—	—	—	—	—	—	41,616,971
Landfill Closure/Postclosure Liability	—	—	—	—	—	—	4,125,098
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**70,829,545**
County Total Bonds and Other Long-Term Debt				**$ 7,470,000**	**$ 7,470,000**	**$ 2,045,000**	**$ 76,254,545**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 366,210,889**

* 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	$ 321,160,035
Total Deductions from Revenues	250,279,355
Net Patient Revenue	**70,880,680**
Total Other Operating Revenues	2,769,364
Total Operating Revenue	**73,650,044**
Total Operating Expenses	116,221,855
Net Operating Income (Loss)	**(42,571,811)**
Total Non-Operating Revenue	35,638,612
Total Non-Operating Expenses	4,827,327
Net Non-Operating Income	**30,811,285**
Net Income Before Extraordinary Items	**(11,760,526)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(11,760,526)**
Transfers In from the County	3,534,417
Transfers Out to the County	5,651,857
Net Transfers In (Out)	**(2,117,440)**
Net Income (Loss)	**$ (13,877,966)**
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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Monterey

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Napa

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 41,795,729
Less Than County Wide Funds - Secured and Unsecured	7,155,982
Property Tax In-Lieu of Vehicle License Fees	12,166,294
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	531,801
Total Property Taxes	**61,649,806**
Other Taxes	
Sales and Use Taxes	7,116,707
Transportation Tax (Non-Transit)	—
Property Transfer	1,576,809
Transient Lodging	8,489,408
Timber Yield	177
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	163
Total Other Taxes	**17,183,264**
Total Taxes	**78,833,070**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	83,400
Business Licenses	11,116
Construction Permits	3,932,585
Road Privileges and Permits	51,726
Zoning Permits	690,222
Franchises	986,247
Other	1,992,298
Total Licenses Permits and Franchises	**7,747,594**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	1,526,582
Other Court Fines	1,554,494
Forfeitures and Penalties	279,414
Penalties and Cost on Delinquent Taxes	1,183,879
Total Fines, Forfeitures and Penalties	**4,544,369**
Revenue from Use of Money and Property	
Interest	3,650,703
Rents and Concessions	104,595
Royalties	—
Total Revenue from the Use of Money and Property	**3,755,298**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	2,726,289
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	7,339,879
Public Assistance Administration	7,919,738
Public Assistance Programs	8,801,802
Realignment for Social Services	4,444,556
Health:	
Aid for Mental Health	2,627,420
Realignment for Mental Health	4,733,536
Medically Indigent Adults	—
Alcohol and Drug Abuse	992,174
Other Aid for Health	2,680,082
Realignment for Health Services	1,691,559
Homeowners' Property Tax Relief	333,770
Open Space Tax Relief	91,167
SB90 Mandated Costs	1,410,122
Public Safety Fund	11,722,013
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	533,905
Office of Criminal Justice and Planning Programs	310,282
Library	—
District Attorney Programs	1,292,515
Law Enforcement	742,456
Other	7,212,662
Total State	**67,605,927**
Federal	
Public Assistance Administration	8,301,392
Public Assistance Programs	1,774,494
Health Administration	—
Workforce Investment Act (WIA)	61,105
Community Development Block Grant	—
Health Grants	1,088,331
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	34,000
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	—
Other	1,662,405
Total Federal	**12,921,727**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	2,407,693
Total Other Aid	**2,407,693**
Charges for Current Services	
Assessments and Tax Collection Fees	1,427,783
Property Tax Administrative Fees	369,696
Auditing and Accounting Fees	280,604
Communication Services	34,373
Election Services	279,717
Legal Services	622,987
Planning and Engineering Services	1,727,636
Agricultural Services	375,323
Civil Process Services	52,428
Court Fees and Costs	458,506
Booking Fees	106,247
Estate Fees	85,738
Human Services	98,132
Law Enforcement Services	7,065,156
Recording Fees	945,016
Road and Street Services	—
Health Fees	768,804
Mental Health Services	4,355,188
California Children Services	360
Sanitation Services	—
Institutional Care and Services	192,971
Library Services	—
Park and Recreation Fees	—
Other:	
Personnel Services	—
Building Maintenance and Grounds	327,358
Administrative Services	4,952,488
Other	986,491
Total Charges for Current Services	**25,513,002**
Miscellaneous Revenue	
Other Sales	165,503
Tobacco Settlement	2,063,162
Welfare Repayments	—
Cancelled Warrants	—
Other	1,141,936
Total Miscellaneous Revenue	**3,370,601**
Other Financing Sources	
Sale of Fixed Assets	13,846
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	1,000,000
Total Other Financing Sources	**1,013,846**
Total General County Revenues Before Transfers	**207,713,127**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 207,713,127**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Napa

General	
Board of Supervisors	$ 622,638
Clerk of the Board	—
Administrative Officer	2,068,567
Other	319,227
Total Legislative and Administrative	**3,010,432**
Finance	
Auditor-Controller	2,265,515
Treasurer-Tax Collector	1,367,906
Assessor	2,505,596
Other	—
Total Finance	**6,139,017**
Counsel	
County Counsel	2,853,073
Other	—
Total Counsel	**2,853,073**
Total Personnel	**1,668,260**
Total Elections	**1,372,637**
Total Communications	**1,059,331**
Total Property Management	**4,770,947**
Plant Acquisition	
Jails	43,712
Courts	97,168
Other	8,624,709
Total Plant Acquisition	**8,765,589**
Total Promotion	**—**
Total Other General	**11,428,801**
Total General	**41,068,087**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	719,168
Fifty Percent Excess Revenue Calculation	398,538
Other Trial Court	—
County Clerk	—
Grand Jury (Including Audit)	22,725
District Attorney-Prosecution	6,897,304
District Attorney-Family Support	4,299,760
Public Defender	3,348,289
Court Appointed Counsel	1,015,012
Other	—
Total Judicial	**16,700,796**
Total Police Protection	**20,716,983**
Detention and Correction	
Adult Detention	10,240,518
Juvenile Detention	3,854,253
Probation	6,640,388
Total Detention and Correction	**20,735,159**
Total Fire Protection	**8,680,722**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	2,984,302
Building Inspector	2,331,135
Other	—
Total Protective Inspection	**5,315,437**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	897,383
Coroner	465,707
Emergency Services	457,096
Planning and Zoning	6,775,383
Pound	1,285,075
Other	1,080,238
Total Other Protection	**10,960,882**
Total Public Protection	**83,109,979**

Public Ways and Facilities	
Total Roads	7,610,172
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**7,610,172**
Health	
Total Public Health	14,974,745
Total Medical Care	—
Total Mental Health	15,717,963
Total Drug and Alcohol Abuse Services	4,894,634
Total Health	**35,587,342**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	7,373,185
Aid Programs - Cash (Grants)	8,889,723
Total Welfare	**16,262,908**
Social Services	
Administration and Programs	8,093,966
Other	—
Total Social Services	**8,093,966**
General Relief	
Aid to Indigents	569,241
Indigent Burial	—
Total General Relief	**569,241**
Total Care of Court Wards	**507,064**
Total Veteran Services	**90,330**
Other Public Assistance	
Workforce Investment Act (WIA)	44,948
Other	4,151,008
Total Other Public Assistance	**4,195,956**
Total Public Assistance	**29,719,465**
Education	
Total School Administration	—
Total Library Services	—
Total Agricultural Education	350,201
Total Other Education	—
Total Education	**350,201**
Recreation and Cultural Services	
Total Recreation Facilities	220,599
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**220,599**
Debt Service	
Total Retirement of Long-Term Debt	2,366,641
Total Interest on Long-Term Debt	1,653,918
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**4,020,559**
Total General County Expenditures Before Transfers	**201,686,404**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 201,686,404**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 410,256,484	$ 82,761,083	$ 327,495,401

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Napa

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
State Construction Loans							
Napa County Hangars	2002	—	—	$ 500,000	$ —	$ 110,313	$ 389,687
Energy Management Projects	2004	—	—	448,422	—	41,641	406,731
EHAP-Homeless Shelter	2004	—	—	1,000,000	—	—	1,000,000
Total State Construction Loans				**1,948,422**	**—**	**151,954**	**1,796,418**
Other Long-Term Debt Schedule							
Airport - CHP	—	—	—	—	—	—	1,258,754
Airport Compensated Absences	—	—	—	—	—	—	23,555
Compensated Absences	—	—	—	—	—	—	5,964,930
General Fund Loan	—	—	—	—	—	—	1,543,800
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**8,791,039**
County Total Bonds and Other Long-Term Debt				**$ 1,948,422**	**$ —**	**$ 151,954**	**$ 10,587,457**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 54,406,606**

* 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 2006-07
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	$	1,720,115
Total Operating Expenses		2,152,734
Net Operating Income (Loss)		**(432,619)**
Total Non-Operating Revenue		3,053,802
Total Non-Operating Expenses		314,610
Income (Loss) Before Operating Transfers		**2,306,573**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**2,306,573**
Current Year Capital Outlay (Enterprise Activity)	**$**	**3,166,789**

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a $21,486,846 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Nevada

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 22,690,154
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	8,788,411
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	14,228
Total Property Taxes	**31,492,793**
Other Taxes	
Sales and Use Taxes	3,651,953
Transportation Tax (Non-Transit)	69,309
Property Transfer	974,171
Transient Lodging	275,728
Timber Yield	61,133
Aircraft	46,546
Construction Development Taxes	—
Utility Users Tax	—
Other	1,881,569
Total Other Taxes	**6,960,409**
Total Taxes	**38,453,202**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	64,084
Business Licenses	595
Construction Permits	1,540,610
Road Privileges and Permits	47,754
Zoning Permits	15,259
Franchises	969,903
Other	42,109
Total Licenses Permits and Franchises	**2,680,314**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	540,211
Other Court Fines	349,700
Forfeitures and Penalties	372,921
Penalties and Cost on Delinquent Taxes	1,404,531
Total Fines, Forfeitures and Penalties	**2,667,363**
Revenue from Use of Money and Property	
Interest	1,710,899
Rents and Concessions	242,043
Royalties	—
Total Revenue from the Use of Money and Property	**1,952,942**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	2,973,501
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	4,380,232
Public Assistance Administration	6,071,797
Public Assistance Programs	2,859,901
Realignment for Social Services	4,188,453
Health:	
Aid for Mental Health	2,264,833
Realignment for Mental Health	1,926,948
Medically Indigent Adults	—
Alcohol and Drug Abuse	686,278
Other Aid for Health	792,138
Realignment for Health Services	1,088,489
Homeowners' Property Tax Relief	250,409
Open Space Tax Relief	12,633
SB90 Mandated Costs	1,168,932
Public Safety Fund	6,773,426
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	818,011
Office of Criminal Justice and Planning Programs	74,974
Library	98,452
District Attorney Programs	1,029,601
Law Enforcement	597,870
Other	2,054,237
Total State	**40,111,115**
Federal	
Public Assistance Administration	4,226,761
Public Assistance Programs	5,810,722
Health Administration	24,150
Workforce Investment Act (WIA)	—
Community Development Block Grant	282,609
Health Grants	3,768,901
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	357,470
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	2,751,252
Aging Programs	54,194
Senior Citizens Programs	—
Road Projects	377,055
Law Enforcement	214,023
Other	1,209,841
Total Federal	**19,076,978**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	493,331
Total Other Aid	**493,331**
Charges for Current Services	
Assessments and Tax Collection Fees	99,209
Property Tax Administrative Fees	883,215
Auditing and Accounting Fees	21,305
Communication Services	106,838
Election Services	109,276
Legal Services	137,360
Planning and Engineering Services	987,551
Agricultural Services	4,104
Civil Process Services	59,414
Court Fees and Costs	1,328,665
Booking Fees	—
Estate Fees	79,751
Human Services	94,876
Law Enforcement Services	1,299,962
Recording Fees	1,048,998
Road and Street Services	812,743
Health Fees	365,805
Mental Health Services	327,130
California Children Services	—
Sanitation Services	770,883
Institutional Care and Services	881,336
Library Services	98,206
Park and Recreation Fees	112,432
Other:	
Personnel Services	442
Building Maintenance and Grounds	56,847
Administrative Services	2,855
Other	2,356,384
Total Charges for Current Services	**12,045,587**
Miscellaneous Revenue	
Other Sales	5,739
Tobacco Settlement	955,670
Welfare Repayments	26,074
Cancelled Warrants	9,505
Other	1,767,799
Total Miscellaneous Revenue	**2,764,787**
Other Financing Sources	
Sale of Fixed Assets	544
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**544**
Total General County Revenues Before Transfers	**120,246,163**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 120,246,163**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Nevada

General	
Board of Supervisors	$ 987,756
Clerk of the Board	—
Administrative Officer	250,515
Other	33,009
Total Legislative and Administrative	**1,271,280**
Finance	
Auditor-Controller	376,982
Treasurer-Tax Collector	949,416
Assessor	2,556,692
Other	132,601
Total Finance	**4,015,691**
Counsel	
County Counsel	378,578
Other	—
Total Counsel	**378,578**
Total Personnel	**311,216**
Total Elections	**1,162,282**
Total Communications	**—**
Total Property Management	**992,124**
Plant Acquisition	
Jails	(869)
Courts	3,341
Other	381,407
Total Plant Acquisition	**383,879**
Total Promotion	**340,734**
Total Other General	**1,079,025**
Total General	**9,934,809**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	1,197,947
Fifty Percent Excess Revenue Calculation	170,204
Other Trial Court	—
County Clerk	—
Grand Jury (Including Audit)	71,800
District Attorney-Prosecution	3,096,624
District Attorney-Family Support	4,153,127
Public Defender	1,586,996
Court Appointed Counsel	—
Other	675,529
Total Judicial	**10,952,227**
Total Police Protection	**12,287,428**
Detention and Correction	
Adult Detention	9,952,374
Juvenile Detention	1,914,175
Probation	3,356,761
Total Detention and Correction	**15,223,310**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	517,461
Building Inspector	2,227,448
Other	62,679
Total Protective Inspection	**2,807,588**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	949,210
Coroner	—
Emergency Services	815,757
Planning and Zoning	2,555,823
Pound	791,634
Other	1,404,753
Total Other Protection	**6,517,177**
Total Public Protection	**47,787,730**

Public Ways and Facilities	
Total Roads	11,077,800
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**11,077,800**
Health	
Total Public Health	7,044,760
Total Medical Care	1,924,171
Total Mental Health	7,047,587
Total Drug and Alcohol Abuse Services	1,642,874
Total Health	**17,659,392**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	9,692,889
Aid Programs - Cash (Grants)	6,653,124
Total Welfare	**16,346,013**
Social Services	
Administration and Programs	3,431,790
Other	—
Total Social Services	**3,431,790**
General Relief	
Aid to Indigents	161,761
Indigent Burial	—
Total General Relief	**161,761**
Total Care of Court Wards	**1,249,357**
Total Veteran Services	**228,271**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	3,087,316
Total Other Public Assistance	**3,087,316**
Total Public Assistance	**24,504,508**
Education	
Total School Administration	—
Total Library Services	2,427,744
Total Agricultural Education	94,378
Total Other Education	—
Total Education	**2,522,122**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**—**
Debt Service	
Total Retirement of Long-Term Debt	1,065,375
Total Interest on Long-Term Debt	869,974
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**1,935,349**
Total General County Expenditures Before Transfers	**115,421,710**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	71,691
Total General County Expenditures and Transfers Out	**$ 115,493,401**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 53,218,311	$ 46,312,093	$ 6,906,218

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Nevada

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Special Assessment Bonds							
1915 Act - No. San Juan Sew. Impr.	1989	1989	2018	$ 76,130	$ 15,000	$ 15,000	$ —
1915 Act - Penn Valley Sew. Impr.	1990	1990	2009	1,264,703	440,000	440,000	—
Total Special Assessment Bonds				**1,340,833**	**455,000**	**455,000**	**—**
Other Long-Term Debt Schedule							
Capital Lease Equipment	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	4,396,676
Postclosure Landfill Liability	—	—	—	—	—	—	13,514,659
Vehicle Capital Lease	—	—	—	—	—	—	12,468
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**17,923,803**
County Total Bonds and Other Long-Term Debt				**$ 1,340,833**	**$ 455,000**	**$ 455,000**	**$ 17,923,803**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 38,507,582**

* 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	$ 354,439
Local Cash Grants	2,549,773
State Cash Grants	8,487
Federal Cash Grants	343,326
Other Revenues	5,286
Total Revenues	**3,261,311**
Purchased Transportation	982,506
Other Expenses	2,462,916
Total Expenses	**3,445,422**
Net Transit Income (Loss)	**(184,111)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (184,111)**
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 2006-07
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	$	1,009,945
Total Operating Expenses		1,895,798
Net Operating Income (Loss)		**(885,853)**
Total Non-Operating Revenue		714,439
Total Non-Operating Expenses		58,552
Income (Loss) Before Operating Transfers		**(229,966)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(229,966)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**627,822**

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:		**Sanitation**
Total Operating Revenue	$	8,086,809
Total Operating Expense		7,226,387
Net Operating Income (Loss)		**860,422**
Total Non-Operating Revenue		716,704
Total Non-Operating Expenses		381,219
Income (Loss) Before Operating Transfers		**1,195,907**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**1,195,907**
Current Year Capital Outlay	**$**	**376,811**

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 is to provide funds for improvement of library services throughout Nevada County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure C revenue in the amount of $1.9 million in the current fiscal year.
   Reference: Table 6, Statement of County Revenues

2. Informational Note: General Expenditures, Plant Acquisition - Jails, reflect a negative balance of ($869) due to an indirect cost credit. No actual current year expenditures were incurred.
   Reference: Table 6, Statement of County Expenditures

3. Informational Note: Long-Term Debts, 1915 Act - No. San Juan Sew. Impr. and 1915 Act - Penn Valley Sew. Impr., were removed from the report because these special assessment bonds were determined to be debts of the special district, Nevada County Sanitation District.
   Reference: Table 6, Statement of Long-Term Debt

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Orange

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 226,827,723
Less Than County Wide Funds - Secured and Unsecured	33,278,339
Property Tax In-Lieu of Vehicle License Fees	206,932,731
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	1,185,807
Total Property Taxes	**468,224,600**
Other Taxes	
Sales and Use Taxes	45,780,061
Transportation Tax (Non-Transit)	—
Property Transfer	22,740,649
Transient Lodging	144,542
Timber Yield	32
Aircraft	2,749,765
Construction Development Taxes	—
Utility Users Tax	—
Other	579,751
Total Other Taxes	**71,994,800**
Total Taxes	**540,219,400**
Special Benefit Assessments	
Operations	137,587
Capital Outlay	—
Total Special Benefit Assessments	**137,587**
Licenses, Permits and Franchises	
Animal Licenses	4,224,325
Business Licenses	721,954
Construction Permits	12,678,658
Road Privileges and Permits	279,983
Zoning Permits	—
Franchises	2,435,216
Other	1,892,828
Total Licenses Permits and Franchises	**22,232,964**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	8,767,825
Other Court Fines	18,154,799
Forfeitures and Penalties	14,957,969
Penalties and Cost on Delinquent Taxes	77,788,410
Total Fines, Forfeitures and Penalties	**119,669,003**
Revenue from Use of Money and Property	
Interest	88,382,616
Rents and Concessions	36,789,602
Royalties	47,054
Total Revenue from the Use of Money and Property	**125,219,272**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	19,067,227
Motor Vehicle In-Lieu Tax	58,486,767
Realignment from the Vehicle License Fee Fund	92,188,712
Public Assistance Administration	243,249,149
Public Assistance Programs	90,825,458
Realignment for Social Services	50,624,888
Health:	
Aid for Mental Health	46,367,305
Realignment for Mental Health	48,283,342
Medically Indigent Adults	—
Alcohol and Drug Abuse	1,713,927
Other Aid for Health	31,608,391
Realignment for Health Services	25,172,031
Homeowners' Property Tax Relief	2,403,876
Open Space Tax Relief	351
SB90 Mandated Costs	14,812,669
Public Safety Fund	279,629,322
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	12,114,182
Office of Criminal Justice and Planning Programs	—
Library	993,614
District Attorney Programs	15,896,513
Law Enforcement	26,215,813
Other	57,161,663
Total State	**1,116,815,200**
Federal	
Public Assistance Administration	209,538,650
Public Assistance Programs	81,201,642
Health Administration	318,370
Workforce Investment Act (WIA)	9,627,194
Community Development Block Grant	4,290,271
Health Grants	43,093,129
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	3,360,106
Aging Programs	5,850,222
Senior Citizens Programs	2,467,355
Road Projects	—
Law Enforcement	25,597,778
Other	18,269,928
Total Federal	**403,614,645**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	47,107,301
Total Other Aid	**47,107,301**
Charges for Current Services	
Assessments and Tax Collection Fees	15,557,476
Property Tax Administrative Fees	8,864,737
Auditing and Accounting Fees	562,526
Communication Services	2,983,731
Election Services	8,003,933
Legal Services	2,591,980
Planning and Engineering Services	1,578,135
Agricultural Services	184,601
Civil Process Services	1,422,318
Court Fees and Costs	60,506,020
Booking Fees	—
Estate Fees	1,081,395
Human Services	6,138,105
Law Enforcement Services	103,252,266
Recording Fees	22,315,521
Road and Street Services	6,277,275
Health Fees	25,649,310
Mental Health Services	35,498,806
California Children Services	183,161
Sanitation Services	—
Institutional Care and Services	2,667,297
Library Services	1,101,236
Park and Recreation Fees	1,020,708
Other:	
Personnel Services	980,692
Building Maintenance and Grounds	—
Administrative Services	—
Other	62,229,119
Total Charges for Current Services	**370,650,348**
Miscellaneous Revenue	
Other Sales	8,065,498
Tobacco Settlement	29,555,855
Welfare Repayments	6,184,260
Cancelled Warrants	1,465,410
Other	267,315,081
Total Miscellaneous Revenue	**312,586,104**
Other Financing Sources	
Sale of Fixed Assets	815,464
Proceeds from the Sale of Bonds	211,065,000
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**211,880,464**
Total General County Revenues Before Transfers	**3,270,132,288**
Transfers In	
Total Transfers In from Enterprises	14,130,390
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 3,284,262,678**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Orange

General	
Board of Supervisors	$ 3,993,507
Clerk of the Board	2,882,079
Administrative Officer	15,200,730
Other	6,252,502
Total Legislative and Administrative	**28,328,818**
Finance	
Auditor-Controller	16,096,129
Treasurer-Tax Collector	14,322,857
Assessor	35,782,641
Other	55,559,125
Total Finance	**121,760,752**
Counsel	
County Counsel	7,910,031
Other	—
Total Counsel	**7,910,031**
Total Personnel	**1,839,959**
Total Elections	**25,664,263**
Total Communications	**—**
Total Property Management	**20,053,525**
Plant Acquisition	
Jails	3,654,253
Courts	—
Other	39,590,455
Total Plant Acquisition	**43,244,708**
Total Promotion	**—**
Total Other General	**284,471,537**
Total General	**533,273,593**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	54,449,487
Fifty Percent Excess Revenue Calculation	5,180,463
Other Trial Court	49,115,335
County Clerk	—
Grand Jury (Including Audit)	519,446
District Attorney-Prosecution	87,115,053
District Attorney-Family Support	53,590,775
Public Defender	54,412,598
Court Appointed Counsel	10,709,643
Other	3,120,775
Total Judicial	**318,213,575**
Total Police Protection	**278,462,392**
Detention and Correction	
Adult Detention	157,968,364
Juvenile Detention	65,322,823
Probation	93,431,958
Total Detention and Correction	**316,723,145**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	3,302,688
Building Inspector	5,421,750
Other	—
Total Protective Inspection	**8,724,438**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	8,884,607
Coroner	6,844,730
Emergency Services	1,294,725
Planning and Zoning	5,554,717
Pound	—
Other	73,276,268
Total Other Protection	**95,855,047**
Total Public Protection	**1,017,978,597**

Public Ways and Facilities	
Total Roads	43,856,793
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	4,760,899
Total Public Ways and Facilities	**48,617,692**
Health	
Total Public Health	147,006,735
Total Medical Care	134,612,482
Total Mental Health	178,682,044
Total Drug and Alcohol Abuse Services	41,615,689
Total Health	**501,916,950**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	250,439,067
Aid Programs - Cash (Grants)	204,441,231
Total Welfare	**454,880,298**
Social Services	
Administration and Programs	157,730,382
Other	32,131,999
Total Social Services	**189,862,381**
General Relief	
Aid to Indigents	6,747,952
Indigent Burial	—
Total General Relief	**6,747,952**
Total Care of Court Wards	**—**
Total Veteran Services	**—**
Other Public Assistance	
Workforce Investment Act (WIA)	9,354,372
Other	15,994,417
Total Other Public Assistance	**25,348,789**
Total Public Assistance	**676,839,420**
Education	
Total School Administration	—
Total Library Services	35,026,904
Total Agricultural Education	—
Total Other Education	—
Total Education	**35,026,904**
Recreation and Cultural Services	
Total Recreation Facilities	721,911
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	17,513,334
Total Recreation and Cultural	**18,235,245**
Debt Service	
Total Retirement of Long-Term Debt	188,578,753
Total Interest on Long-Term Debt	49,550,832
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**238,129,585**
Total General County Expenditures Before Transfers	**3,070,017,986**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	275,000
Total General County Expenditures and Transfers Out	**$ 3,070,292,986**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 4,671,175,448	$ 822,754,886	$ 3,848,420,562

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Orange

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Obligation-Series A	1996	2005	2016	$ 121,680,326	$ 121,680,326	$ 72,123,095	$ 49,557,231
Pension Obligation-Series A	1997	1997	2021	136,923,081	136,923,081	96,587,235	40,335,846
Pension Bond - Bond Accretion	1998	2010	2022	208,460,509	208,460,509	115,386,543	93,073,966
POB 06-07 Prepayment	2006	2006	2007	105,990,520	105,990,520	105,990,520	—
POB 07-08 Prepayment	2007	2007	2008	211,065,000	211,065,000	—	211,065,000
Total Pension Obligation Bonds				**784,119,436**	**784,119,436**	**390,087,393**	**394,032,043**
Revenue Bonds							
Teeter Plan	1995	1998	2014	155,000,000	155,000,000	31,275,000	123,725,000
Airport Revenue Bonds	1997	1998	2012	135,050,000	135,050,000	70,015,000	65,035,000
Telecommunication Equipment Lease	2001	2001	2008	10,330,000	10,330,000	7,085,000	3,245,000
Airport	2003	2004	2018	48,680,000	48,680,000	7,260,000	41,420,000
Refunding - 2005 Series A	2005	2006	2015	146,005,000	146,005,000	26,570,000	119,435,000
Total Revenue Bonds				**495,065,000**	**495,065,000**	**142,205,000**	**352,860,000**
Special Assessment Bonds							
1915 Act - RAD 88-1	1988	1990	2018	165,705,000	165,705,000	127,455,000	38,250,000
1915 Act - RAD 94-1	1994	1995	2007	17,255,000	15,420,000	15,420,000	—
1915 Act - CFD 87-4	1997	1998	2019	23,630,000	10,815,000	1,965,000	8,850,000
1915 Act - CFD 86-2	1998	1998	2017	25,705,000	10,975,000	1,450,000	9,525,000
1915 Act - RAD 99-1	1999	2000	2018	23,835,000	23,835,000	6,635,000	17,200,000
1915 Act - CFD 86-2	2001	2001	2017	8,005,000	8,005,000	3,985,000	4,020,000
1915 Act - RAD 01-1	2001	2002	2018	10,785,000	10,785,000	2,530,000	8,255,000
1915 Act - AD 01-1	2003	2003	2033	60,237,925	55,345,000	30,765,000	24,580,000
1915 Act - CFD 02-1	2003	2004	2022	75,000,000	68,280,000	455,000	67,825,000
1915 Act - CFD 03-1	2004	2004	2034	60,000,000	57,185,000	155,000	57,030,000
1915 Act - CFD 04-1	2005	2005	2034	85,000,000	75,645,000	265,000	75,380,000
1915 Act - AD01-1	2006	2007	2033	13,000,000	11,655,000	—	11,655,000
1915 Act - AD01-1	2006	2006	2035	30,000,000	21,500,000	—	21,500,000
Total Special Assessment Bonds				**598,157,925**	**535,150,000**	**191,080,000**	**344,070,000**
Other Long-Term Debt Schedule							
Arbitrage Rebate Payable	—	—	—	—	—	—	14,495
Compensated Absences Liability	—	—	—	—	—	—	147,170,980
County Landfill Closure Liability	—	—	—	—	—	—	182,365,392
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**329,550,867**
County Total Bonds and Other Long-Term Debt				**$ 1,877,342,361**	**$ 1,814,334,436**	**$ 723,372,393**	**$ 1,420,512,910**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 772,703,261**

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

Table 6. Counties Annual Report — Fiscal Year 2006-07

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 2006-07
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	$	106,837,162
Total Operating Expenses		82,560,446
Net Operating Income (Loss)		**24,276,716**
Total Non-Operating Revenue		35,781,347
Total Non-Operating Expenses		6,733,161
Income (Loss) Before Operating Transfers		**53,324,902**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**53,324,902**
Current Year Capital Outlay (Enterprise Activity)	**$**	**12,355,857**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	$	110,305,412
Total Operating Expenses		59,759,264
Net Operating Income (Loss)		**50,546,148**
Total Non-Operating Revenues		29,159,482
Total Non-Operating Expenses		25,019,002
Income (Loss) Before Operating Transfers		**54,686,628**
Transfers In from the County		—
Transfers Out to the County		14,130,390
Net Transfers In (Out)		**(14,130,390)**
Net Income (Loss)	**$**	**40,556,238**
Current Year Capital Outlay (Enterprise Activity)	**$**	**20,480,700**

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 2006-07
Statement of County Revenues
County of Placer

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 102,905,216
Less Than County Wide Funds - Secured and Unsecured	4,978,235
Property Tax In-Lieu of Vehicle License Fees	28,213,357
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	82,643
Total Property Taxes	**136,179,451**
Other Taxes	
Sales and Use Taxes	16,883,787
Transportation Tax (Non-Transit)	2,817,725
Property Transfer	4,359,311
Transient Lodging	8,538,784
Timber Yield	115,348
Aircraft	93,927
Construction Development Taxes	5,435,347
Utility Users Tax	—
Other	41
Total Other Taxes	**38,244,270**
Total Taxes	**174,423,721**
Special Benefit Assessments	
Operations	22,644
Capital Outlay	—
Total Special Benefit Assessments	**22,644**
Licenses, Permits and Franchises	
Animal Licenses	123,902
Business Licenses	1,004,764
Construction Permits	6,075,607
Road Privileges and Permits	165,853
Zoning Permits	—
Franchises	1,476,102
Other	676,003
Total Licenses Permits and Franchises	**9,522,231**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	371,910
Other Court Fines	3,446,983
Forfeitures and Penalties	2,690,273
Penalties and Cost on Delinquent Taxes	3,164,384
Total Fines, Forfeitures and Penalties	**9,673,550**
Revenue from Use of Money and Property	
Interest	18,687,801
Rents and Concessions	82,946
Royalties	—
Total Revenue from the Use of Money and Property	**18,770,747**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	7,773,757
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	6,244,977
Public Assistance Administration	10,634,630
Public Assistance Programs	21,121,828
Realignment for Social Services	9,457,918
Health:	
Aid for Mental Health	6,089,079
Realignment for Mental Health	3,394,349
Medically Indigent Adults	—
Alcohol and Drug Abuse	1,708,639
Other Aid for Health	2,181,040
Realignment for Health Services	1,514,592
Homeowners' Property Tax Relief	1,028,529
Open Space Tax Relief	54,091
SB90 Mandated Costs	4,478,543
Public Safety Fund	36,864,893
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	415,168
Office of Criminal Justice and Planning Programs	664,664
Library	164,037
District Attorney Programs	1,924,684
Law Enforcement	652,388
Other	13,473,278
Total State	**129,841,084**
Federal	
Public Assistance Administration	10,737,998
Public Assistance Programs	28,971,191
Health Administration	930,895
Workforce Investment Act (WIA)	—
Community Development Block Grant	870,811
Health Grants	2,425,311
Other:	
Community Oriented Policing Services (COPS)	801,115
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	2,091,019
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	12,347,927
Law Enforcement	66,650
Other	5,986,134
Total Federal	**65,229,051**
Other Aid	
Other In-Lieu Taxes	2,621,325
Other Governmental Agencies	1,715,818
Total Other Aid	**4,337,143**
Charges for Current Services	
Assessments and Tax Collection Fees	3,130,889
Property Tax Administrative Fees	1,876,109
Auditing and Accounting Fees	64,568
Communication Services	—
Election Services	925,352
Legal Services	1,369,653
Planning and Engineering Services	8,334,112
Agricultural Services	159,114
Civil Process Services	214,677
Court Fees and Costs	5,514,808
Booking Fees	499,259
Estate Fees	16,845
Human Services	439,160
Law Enforcement Services	3,442,775
Recording Fees	3,231,752
Road and Street Services	5,261,268
Health Fees	493,386
Mental Health Services	226,481
California Children Services	—
Sanitation Services	174,717
Institutional Care and Services	2,053,324
Library Services	295,448
Park and Recreation Fees	2,733,137
Other:	
Personnel Services	997,493
Building Maintenance and Grounds	1,816,336
Administrative Services	2,099,886
Other	14,760,493
Total Charges for Current Services	**60,131,042**
Miscellaneous Revenue	
Other Sales	235,024
Tobacco Settlement	—
Welfare Repayments	246,297
Cancelled Warrants	11,748
Other	2,218,106
Total Miscellaneous Revenue	**2,711,175**
Other Financing Sources	
Sale of Fixed Assets	36,912
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	244,745
Total Other Financing Sources	**281,657**
Total General County Revenues Before Transfers	**474,944,045**
Transfers In	
Total Transfers In from Enterprises	333,644
Operating Transfers Between Funds Other Than Governmental and Enterprise	1,043,370
Total General County Revenues and Transfers In	**$ 476,321,059**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Placer

General	
Board of Supervisors	$ 1,655,747
Clerk of the Board	550,983
Administrative Officer	4,901,728
Other	1,812,263
Total Legislative and Administrative	**8,920,721**
Finance	
Auditor-Controller	4,161,522
Treasurer-Tax Collector	2,720,620
Assessor	7,408,610
Other	3,271,868
Total Finance	**17,562,620**
Counsel	
County Counsel	2,895,998
Other	—
Total Counsel	**2,895,998**
Total Personnel	**6,045,496**
Total Elections	**4,114,806**
Total Communications	**—**
Total Property Management	**8,022,484**
Plant Acquisition	
Jails	—
Courts	6,364,382
Other	13,822,175
Total Plant Acquisition	**20,186,557**
Total Promotion	**3,494,701**
Total Other General	**13,526,625**
Total General	**84,770,008**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	835,468
Fifty Percent Excess Revenue Calculation	1,179,250
Other Trial Court	1,682,441
County Clerk	—
Grand Jury (Including Audit)	82,321
District Attorney-Prosecution	15,062,584
District Attorney-Family Support	6,256,470
Public Defender	—
Court Appointed Counsel	5,833,395
Other	—
Total Judicial	**30,931,929**
Total Police Protection	**49,480,035**
Detention and Correction	
Adult Detention	25,600,073
Juvenile Detention	3,694,988
Probation	12,058,324
Total Detention and Correction	**41,353,385**
Total Fire Protection	**5,513,600**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	1,582,099
Building Inspector	5,841,788
Other	—
Total Protective Inspection	**7,423,887**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	3,653,310
Coroner	869,835
Emergency Services	1,880,544
Planning and Zoning	6,915,960
Pound	2,546,926
Other	490,711
Total Other Protection	**16,357,286**
Total Public Protection	**151,060,122**

Public Ways and Facilities	
Total Roads	47,513,856
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**47,513,856**
Health	
Total Public Health	16,075,504
Total Medical Care	4,977,380
Total Mental Health	27,663,695
Total Drug and Alcohol Abuse Services	—
Total Health	**48,716,579**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	20,650,807
Aid Programs - Cash (Grants)	31,436,952
Total Welfare	**52,087,759**
Social Services	
Administration and Programs	33,249,353
Other	—
Total Social Services	**33,249,353**
General Relief	
Aid to Indigents	833,834
Indigent Burial	—
Total General Relief	**833,834**
Total Care of Court Wards	**—**
Total Veteran Services	**357,979**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	3,257,621
Total Other Public Assistance	**3,257,621**
Total Public Assistance	**89,786,546**
Education	
Total School Administration	—
Total Library Services	5,002,982
Total Agricultural Education	282,329
Total Other Education	—
Total Education	**5,285,311**
Recreation and Cultural Services	
Total Recreation Facilities	3,550,529
Total Cultural Services	724,508
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**4,275,037**
Debt Service	
Total Retirement of Long-Term Debt	1,260,794
Total Interest on Long-Term Debt	1,124,013
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**2,384,807**
Total General County Expenditures Before Transfers	**433,792,266**
Transfers Out	
Total Transfers Out to Enterprises	1,700,159
Operating Transfers Between Funds Other Than Governmental and Enterprise	1,915,570
Total General County Expenditures and Transfers Out	**$ 437,407,995**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 594,126,916	$ 163,583,594	$ 430,543,322

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Placer

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Revenue Bonds							
1997 Series A	1998	1998	2012	$ 4,170,000	$ 4,170,000	$ 2,465,000	$ 1,705,000
Total Revenue Bonds				**4,170,000**	**4,170,000**	**2,465,000**	**1,705,000**
Special Assessment Bonds							
1915 Act Bonds	1975	1976	2030	11,315,893	5,102,900	2,097,900	3,005,000
1911Act - Fd Atherton Tech Ctr. Bldg.	1987	1987	2007	2,871,149	767,169	767,169	—
Total Special Assessment Bonds				**14,187,042**	**5,870,069**	**2,865,069**	**3,005,000**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	13,166,459
Compensated Leave	—	—	—	—	—	—	298,843
Postclosure Landfill Liability	—	—	—	—	—	—	4,818,640
Snowblower	—	—	—	—	—	—	—
Vehicles	—	—	—	—	—	—	923,541
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**19,207,483**
County Total Bonds and Other Long-Term Debt				**$ 18,357,042**	**$ 10,040,069**	**$ 5,330,069**	**$ 23,917,483**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 32,185,221**

* 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	$ 726,654
Local Cash Grants	3,923,674
State Cash Grants	1,041,901
Federal Cash Grants	251,145
Other Revenues	1,672,133
Total Revenues	**7,615,507**
Purchased Transportation	1,097,217
Other Expenses	6,089,854
Total Expenses	**7,187,071**
Net Transit Income (Loss)	**428,436**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ 428,436**
Capital Additions to Equity	
Total Local Capital Grants	$ 30,000
Total State Capital Grants	—
Total Federal Capital Grants	105,146
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ 135,146**

Table 6. Counties Annual Report — Fiscal Year 2006-07
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		209
Net Operating Income (Loss)		**(209)**
Total Non-Operating Revenue		10,879
Total Non-Operating Expenses		7,753
Income (Loss) Before Operating Transfers		**2,917**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**2,917**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	5,594,042
Total Operating Expenses		3,170,966
Net Operating Income (Loss)		**2,423,076**
Total Non-Operating Revenues		1,259,178
Total Non-Operating Expenses		98,943
Income (Loss) Before Operating Transfers		**3,583,311**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**3,583,311**
Current Year Capital Outlay (Enterprise Activity)	**$**	**32,456**

Other Enterprise Statement of Revenues and Expenses:		**DeWitt Development**
Total Operating Revenue	$	1,120,814
Total Operating Expense		1,045,396
Net Operating Income (Loss)		**75,418**
Total Non-Operating Revenue		758,291
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**833,709**
Transfers In from the County		1,700,159
Transfers Out to the County		333,644
Net Transfers In (Out)		**1,366,515**
Net Income (Loss)	**$**	**2,200,224**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Plumas

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 8,364,727
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	2,088,082
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	5,227
Total Property Taxes	**10,458,036**
Other Taxes	
Sales and Use Taxes	2,248,598
Transportation Tax (Non-Transit)	—
Property Transfer	277,335
Transient Lodging	1,057,601
Timber Yield	246,069
Aircraft	20,414
Construction Development Taxes	—
Utility Users Tax	—
Other	41,595
Total Other Taxes	**3,891,612**
Total Taxes	**14,349,648**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	15,390
Business Licenses	925
Construction Permits	1,795,186
Road Privileges and Permits	12,029
Zoning Permits	176,036
Franchises	151,694
Other	20,847
Total Licenses Permits and Franchises	**2,172,107**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	646
Other Court Fines	522,211
Forfeitures and Penalties	20,996
Penalties and Cost on Delinquent Taxes	413,752
Total Fines, Forfeitures and Penalties	**957,605**
Revenue from Use of Money and Property	
Interest	1,231,831
Rents and Concessions	230,837
Royalties	—
Total Revenue from the Use of Money and Property	**1,462,668**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	2,095,288
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	1,851,285
Public Assistance Administration	2,091,429
Public Assistance Programs	1,495,767
Realignment for Social Services	1,967,288
Health:	
Aid for Mental Health	1,778,920
Realignment for Mental Health	572,038
Medically Indigent Adults	—
Alcohol and Drug Abuse	106,899
Other Aid for Health	1,542,361
Realignment for Health Services	410,515
Homeowners' Property Tax Relief	78,989
Open Space Tax Relief	103,609
SB90 Mandated Costs	155,144
Public Safety Fund	1,271,317
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	214,142
Office of Criminal Justice and Planning Programs	215,059
Library	127,453
District Attorney Programs	234,054
Law Enforcement	524,163
Other	2,744,741
Total State	**19,580,461**
Federal	
Public Assistance Administration	1,273,707
Public Assistance Programs	1,569,811
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	507,201
Other:	
Community Oriented Policing Services (COPS)	49,481
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	372,689
District Attorney Programs	611,540
Aging Programs	—
Senior Citizens Programs	191,848
Road Projects	158,926
Law Enforcement	109,402
Other	4,175,338
Total Federal	**9,019,943**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	—
Total Other Aid	**—**
Charges for Current Services	
Assessments and Tax Collection Fees	125,362
Property Tax Administrative Fees	112,565
Auditing and Accounting Fees	256,466
Communication Services	31,014
Election Services	89,541
Legal Services	38,021
Planning and Engineering Services	403,816
Agricultural Services	85,223
Civil Process Services	20,481
Court Fees and Costs	53,973
Booking Fees	19,870
Estate Fees	9,557
Human Services	53,871
Law Enforcement Services	380,368
Recording Fees	261,794
Road and Street Services	261,146
Health Fees	1,071,551
Mental Health Services	309,589
California Children Services	4,133
Sanitation Services	274,170
Institutional Care and Services	43,661
Library Services	31,725
Park and Recreation Fees	29,923
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	5,875
Other	1,889,777
Total Charges for Current Services	**5,863,472**
Miscellaneous Revenue	
Other Sales	200
Tobacco Settlement	214,565
Welfare Repayments	104,315
Cancelled Warrants	6,968
Other	650,973
Total Miscellaneous Revenue	**977,021**
Other Financing Sources	
Sale of Fixed Assets	36,807
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**36,807**
Total General County Revenues Before Transfers	**54,419,732**
Transfers In	
Total Transfers In from Enterprises	10,000
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 54,429,732**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Plumas

General	
Board of Supervisors	$ 928,681
Clerk of the Board	—
Administrative Officer	444,450
Other	940,069
Total Legislative and Administrative	**2,313,200**
Finance	
Auditor-Controller	554,092
Treasurer-Tax Collector	711,650
Assessor	798,372
Other	127,332
Total Finance	**2,191,446**
Counsel	
County Counsel	464,319
Other	16,623
Total Counsel	**480,942**
Total Personnel	**392,455**
Total Elections	**270,072**
Total Communications	**—**
Total Property Management	**1,471,580**
Plant Acquisition	
Jails	217,632
Courts	—
Other	1,201,636
Total Plant Acquisition	**1,419,268**
Total Promotion	**1,299,876**
Total Other General	**1,229,309**
Total General	**11,068,148**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	154,384
Fifty Percent Excess Revenue Calculation	95,087
Other Trial Court	183,877
County Clerk	—
Grand Jury (Including Audit)	36,269
District Attorney-Prosecution	1,083,426
District Attorney-Family Support	875,835
Public Defender	394,405
Court Appointed Counsel	—
Other	—
Total Judicial	**2,823,283**
Total Police Protection	**6,364,509**
Detention and Correction	
Adult Detention	1,682,877
Juvenile Detention	—
Probation	1,261,547
Total Detention and Correction	**2,944,424**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	350,185
Building Inspector	2,602,206
Other	—
Total Protective Inspection	**2,952,391**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	300,852
Coroner	—
Emergency Services	42,322
Planning and Zoning	—
Pound	281,232
Other	7,331
Total Other Protection	**631,737**
Total Public Protection	**15,716,344**

Public Ways and Facilities	
Total Roads	8,175,481
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**8,175,481**
Health	
Total Public Health	5,589,439
Total Medical Care	—
Total Mental Health	3,049,018
Total Drug and Alcohol Abuse Services	953,050
Total Health	**9,591,507**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	3,927,164
Aid Programs - Cash (Grants)	3,765,426
Total Welfare	**7,692,590**
Social Services	
Administration and Programs	—
Other	137,417
Total Social Services	**137,417**
General Relief	
Aid to Indigents	—
Indigent Burial	—
Total General Relief	**—**
Total Care of Court Wards	**194,882**
Total Veteran Services	**183,631**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	1,003,164
Total Other Public Assistance	**1,003,164**
Total Public Assistance	**9,211,684**
Education	
Total School Administration	—
Total Library Services	684,678
Total Agricultural Education	97,151
Total Other Education	—
Total Education	**781,829**
Recreation and Cultural Services	
Total Recreation Facilities	259,094
Total Cultural Services	221,579
Total Veteran Memorial Building	81,746
Total Small Craft Harbors	—
Total Recreation and Cultural	**562,419**
Debt Service	
Total Retirement of Long-Term Debt	465,262
Total Interest on Long-Term Debt	881,802
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**1,347,064**
Total General County Expenditures Before Transfers	**56,454,476**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	68,174
Total General County Expenditures and Transfers Out	**$ 56,522,650**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 26,420,949	$ 19,566,496	$ 6,854,453

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Plumas

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
State Construction Loans							
Fuel System	1997	—	—	$ 261,619	$ —	$ 153,688	$ 67,733
Total State Construction Loans				**261,619**	**—**	**153,688**	**67,733**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	2,947,645
Heat and Cooling Equipment	—	—	—	—	—	—	599,847
Postclosure Landfill Liability	—	—	—	—	—	—	3,494,420
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**7,041,912**
County Total Bonds and Other Long-Term Debt				**$ 261,619**	**$ —**	**$ 153,688**	**$ 7,109,645**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 31,498,097**

* 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	$ 41,455
Local Cash Grants	339,476
State Cash Grants	59,183
Federal Cash Grants	92,280
Other Revenues	47,390
Total Revenues	**579,784**
Purchased Transportation	—
Other Expenses	584,492
Total Expenses	**584,492**
Net Transit Income (Loss)	**(4,708)**
Gain or Loss on Disposal of Fixed Assets	4,079
Total Operator Net Income (Loss)	**$ (629)**
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 2006-07
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	$	452,100
Total Operating Expenses		876,086
Net Operating Income (Loss)		**(423,986)**
Total Non-Operating Revenue		70,473
Total Non-Operating Expenses		4,822
Income (Loss) Before Operating Transfers		**(358,335)**
Transfers In from the County		—
Transfers Out to the County		10,000
Net Transfers In (Out)		**(10,000)**
Net Income (Loss)	**$**	**(368,335)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

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:

		Sanitation
Total Operating Revenue	$	160,725
Total Operating Expense		223,070
Net Operating Income (Loss)		**(62,345)**
Total Non-Operating Revenue		143,470
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**81,125**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**81,125**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Riverside

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 227,985,022
Less Than County Wide Funds - Secured and Unsecured	58,539,877
Property Tax In-Lieu of Vehicle License Fees	188,888,320
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	21,731,846
Total Property Taxes	**497,145,065**
Other Taxes	
Sales and Use Taxes	51,914,654
Transportation Tax (Non-Transit)	14,680,700
Property Transfer	22,836,219
Transient Lodging	1,797,495
Timber Yield	—
Aircraft	363,258
Construction Development Taxes	—
Utility Users Tax	—
Other	23,160
Total Other Taxes	**91,615,486**
Total Taxes	**588,760,551**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	674,110
Business Licenses	595,878
Construction Permits	52,823,373
Road Privileges and Permits	157,190
Zoning Permits	—
Franchises	6,899,019
Other	7,715,422
Total Licenses Permits and Franchises	**68,864,992**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	2,071,402
Other Court Fines	31,048,830
Forfeitures and Penalties	10,564,873
Penalties and Cost on Delinquent Taxes	35,955,090
Total Fines, Forfeitures and Penalties	**79,640,195**
Revenue from Use of Money and Property	
Interest	81,293,708
Rents and Concessions	8,207,212
Royalties	—
Total Revenue from the Use of Money and Property	**89,500,920**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	26,927,415
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	56,834,267
Public Assistance Administration	123,428,706
Public Assistance Programs	120,392,594
Realignment for Social Services	105,656,374
Health:	
Aid for Mental Health	40,623,041
Realignment for Mental Health	27,582,454
Medically Indigent Adults	2,139,395
Alcohol and Drug Abuse	1,512,074
Other Aid for Health	16,798,512
Realignment for Health Services	15,724,009
Homeowners' Property Tax Relief	3,763,323
Open Space Tax Relief	215,974
SB90 Mandated Costs	15,718,530
Public Safety Fund	146,111,584
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	8,301,845
Office of Criminal Justice and Planning Programs	110,000
Library	—
District Attorney Programs	—
Law Enforcement	2,178,131
Other	28,693,711
Total State	**742,711,939**
Federal	
Public Assistance Administration	188,656,087
Public Assistance Programs	182,983,782
Health Administration	2,183,330
Workforce Investment Act (WIA)	12,340,197
Community Development Block Grant	12,119,433
Health Grants	36,890,872
Other:	
Community Oriented Policing Services (COPS)	38,993
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	1,224,122
Aging Programs	—
Senior Citizens Programs	6,818,997
Road Projects	14,042,067
Law Enforcement	16,622,395
Other	13,859,580
Total Federal	**487,779,855**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	159,787,058
Total Other Aid	**159,787,058**
Charges for Current Services	
Assessments and Tax Collection Fees	15,453,938
Property Tax Administrative Fees	8,899,702
Auditing and Accounting Fees	57,045
Communication Services	2,234,942
Election Services	4,475,480
Legal Services	2,415,218
Planning and Engineering Services	40,129,829
Agricultural Services	2,034,515
Civil Process Services	940,819
Court Fees and Costs	15,271,977
Booking Fees	3,664,857
Estate Fees	484,065
Human Services	4,104,065
Law Enforcement Services	123,950,127
Recording Fees	20,590,814
Road and Street Services	3,979,917
Health Fees	23,873,921
Mental Health Services	3,760,235
California Children Services	14,287
Sanitation Services	3,998,425
Institutional Care and Services	11,647,244
Library Services	—
Park and Recreation Fees	—
Other:	
Personnel Services	4,051,081
Building Maintenance and Grounds	3,168,903
Administrative Services	4,013,851
Other	75,657,433
Total Charges for Current Services	**378,872,690**
Miscellaneous Revenue	
Other Sales	916,260
Tobacco Settlement	—
Welfare Repayments	—
Cancelled Warrants	—
Other	33,405,457
Total Miscellaneous Revenue	**34,321,717**
Other Financing Sources	
Sale of Fixed Assets	1,306,179
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**1,306,179**
Total General County Revenues Before Transfers	**2,631,546,096**
Transfers In	
Total Transfers In from Enterprises	239,028
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 2,631,785,124**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Riverside

General	
Board of Supervisors	$ 9,894,247
Clerk of the Board	1,391,230
Administrative Officer	13,778,241
Other	—
Total Legislative and Administrative	**25,063,718**
Finance	
Auditor-Controller	9,795,694
Treasurer-Tax Collector	11,836,634
Assessor	22,360,789
Other	1,886,901
Total Finance	**45,880,018**
Counsel	
County Counsel	4,790,453
Other	—
Total Counsel	**4,790,453**
Total Personnel	**7,516,169**
Total Elections	**10,486,360**
Total Communications	**3,802,733**
Total Property Management	**53,248,150**
Plant Acquisition	
Jails	421,543
Courts	2,679,903
Other	55,736,853
Total Plant Acquisition	**58,838,299**
Total Promotion	**26,051,461**
Total Other General	**14,810,385**
Total General	**250,487,746**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	24,965,789
Fifty Percent Excess Revenue Calculation	5,026,473
Other Trial Court	1,958,145
County Clerk	18,875,524
Grand Jury (Including Audit)	—
District Attorney-Prosecution	88,055,871
District Attorney-Family Support	37,598,242
Public Defender	28,022,349
Court Appointed Counsel	9,044,953
Other	46,936
Total Judicial	**213,594,282**
Total Police Protection	**296,604,555**
Detention and Correction	
Adult Detention	120,005,146
Juvenile Detention	38,915,959
Probation	40,325,228
Total Detention and Correction	**199,246,333**
Total Fire Protection	**149,150,986**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	4,440,587
Building Inspector	23,700,895
Other	—
Total Protective Inspection	**28,141,482**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	—
Coroner	7,106,131
Emergency Services	—
Planning and Zoning	15,252,040
Pound	14,748,878
Other	2,931,790
Total Other Protection	**40,038,839**
Total Public Protection	**926,776,477**

Public Ways and Facilities	
Total Roads	139,810,098
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	1,374,805
Total Public Ways and Facilities	**141,184,903**
Health	
Total Public Health	159,959,717
Total Medical Care	36,549,590
Total Mental Health	120,431,365
Total Drug and Alcohol Abuse Services	24,555,592
Total Health	**341,496,264**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	149,018,175
Aid Programs - Cash (Grants)	306,960,670
Total Welfare	**455,978,845**
Social Services	
Administration and Programs	240,589,683
Other	—
Total Social Services	**240,589,683**
General Relief	
Aid to Indigents	488,393
Indigent Burial	—
Total General Relief	**488,393**
Total Care of Court Wards	**1,216,102**
Total Veteran Services	**876,607**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	—
Total Other Public Assistance	**—**
Total Public Assistance	**699,149,630**
Education	
Total School Administration	—
Total Library Services	14,429,050
Total Agricultural Education	393,485
Total Other Education	—
Total Education	**14,822,535**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	196,969
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**196,969**
Debt Service	
Total Retirement of Long-Term Debt	23,594,685
Total Interest on Long-Term Debt	40,639,442
Total Interest on Short-Term Notes and Warrants	2,683,000
Total Debt Service	**66,917,127**
Total General County Expenditures Before Transfers	**2,441,031,651**
Transfers Out	
Total Transfers Out to Enterprises	763,400
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 2,441,795,051**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 1,705,874,625	$ 839,178,298	$ 866,696,327

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Riverside

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Unfunded Actuarial Liability	2005	2006	2035	$ 400,000,000	$ 400,000,000	$ 7,110,000	$ 392,890,000
Total Pension Obligation Bonds				**400,000,000**	**400,000,000**	**7,110,000**	**392,890,000**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	15,190,149
Compensated Absences (Govt)	—	—	—	—	—	—	116,575,972
Postclosure Landfill Liability	—	—	—	—	—	—	49,899,823
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**181,665,944**
County Total Bonds and Other Long-Term Debt				**$ 400,000,000**	**$ 400,000,000**	**$ 7,110,000**	**$ 574,555,944**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 1,115,934,862**

* 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	$ 1,038,131,491
Total Deductions from Revenues	839,751,056
Net Patient Revenue	**198,380,435**
Total Other Operating Revenues	12,203,034
Total Operating Revenue	**210,583,469**
Total Operating Expenses	316,818,675
Net Operating Income (Loss)	**(106,235,206)**
Total Non-Operating Revenue	149,014,774
Total Non-Operating Expenses	13,372,038
Net Non-Operating Income	**135,642,736**
Net Income Before Extraordinary Items	**29,407,530**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**29,407,530**
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	**—**
Net Income (Loss)	**$ 29,407,530**
Current Year Capital Outlay (Enterprise Activity)	**$ 7,500,000**

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 2006-07
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	$	2,112,925
Total Operating Expenses		2,350,566
Net Operating Income (Loss)		**(237,641)**
Total Non-Operating Revenue		910,246
Total Non-Operating Expenses		792,071
Income (Loss) Before Operating Transfers		**(119,466)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(119,466)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	64,822,333
Total Operating Expenses		57,508,127
Net Operating Income (Loss)		**7,314,206**
Total Non-Operating Revenues		2,376,406
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**9,690,612**
Transfers In from the County		763,400
Transfers Out to the County		239,028
Net Transfers In (Out)		**524,372**
Net Income (Loss)	**$**	**10,214,984**
Current Year Capital Outlay (Enterprise Activity)	**$**	**14,748,598**

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: Revenues for Tobacco Settlement of $16,047,293 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, Miscellaneous revenue sources.
   Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Sacramento

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 226,281,684
Less Than County Wide Funds - Secured and Unsecured	20,451,844
Property Tax In-Lieu of Vehicle License Fees	129,588,212
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	2,849,362
Total Property Taxes	**379,171,102**
Other Taxes	
Sales and Use Taxes	82,049,218
Transportation Tax (Non-Transit)	50,242,617
Property Transfer	12,342,794
Transient Lodging	7,176,167
Timber Yield	—
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	15,803,082
Other	—
Total Other Taxes	**167,613,878**
Total Taxes	**546,784,980**
Special Benefit Assessments	
Operations	348,528
Capital Outlay	—
Total Special Benefit Assessments	**348,528**
Licenses, Permits and Franchises	
Animal Licenses	402,062
Business Licenses	15,338,809
Construction Permits	12,210,240
Road Privileges and Permits	4,918,449
Zoning Permits	2,034,353
Franchises	3,500,784
Other	21,760
Total Licenses Permits and Franchises	**38,426,457**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	8,535,242
Other Court Fines	10,734,571
Forfeitures and Penalties	5,295,520
Penalties and Cost on Delinquent Taxes	992,885
Total Fines, Forfeitures and Penalties	**25,558,218**
Revenue from Use of Money and Property	
Interest	53,999,322
Rents and Concessions	10,033,209
Royalties	—
Total Revenue from the Use of Money and Property	**64,032,531**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	22,887,626
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	57,876,829
Public Assistance Administration	97,308,884
Public Assistance Programs	227,184,170
Realignment for Social Services	78,114,557
Health:	
Aid for Mental Health	64,615,910
Realignment for Mental Health	25,914,920
Medically Indigent Adults	—
Alcohol and Drug Abuse	1,630,547
Other Aid for Health	13,896,651
Realignment for Health Services	11,774,134
Homeowners' Property Tax Relief	3,335,793
Open Space Tax Relief	522,115
SB90 Mandated Costs	13,511,253
Public Safety Fund	92,959,636
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	6,430,719
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	5,247,029
Law Enforcement	25,492,547
Other	54,235,706
Total State	**802,939,026**
Federal	
Public Assistance Administration	137,612,211
Public Assistance Programs	268,386,798
Health Administration	22,878,561
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	76,120,998
Other:	
Community Oriented Policing Services (COPS)	12,598
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	2,082,777
District Attorney Programs	11,876,716
Aging Programs	—
Senior Citizens Programs	3,738,317
Road Projects	—
Law Enforcement	2,543,726
Other	29,732,449
Total Federal	**554,985,151**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	22,945,304
Total Other Aid	**22,945,304**
Charges for Current Services	
Assessments and Tax Collection Fees	7,001,259
Property Tax Administrative Fees	4,889,507
Auditing and Accounting Fees	7,114,850
Communication Services	73,065
Election Services	8,951,300
Legal Services	1,618
Planning and Engineering Services	10,311,677
Agricultural Services	59,365
Civil Process Services	32,894
Court Fees and Costs	4,361,659
Booking Fees	2,905,476
Estate Fees	406,689
Human Services	368,785
Law Enforcement Services	48,261,541
Recording Fees	6,584,799
Road and Street Services	1,915,621
Health Fees	6,676,246
Mental Health Services	3,544,500
California Children Services	795,783
Sanitation Services	—
Institutional Care and Services	22,085,449
Library Services	157,590
Park and Recreation Fees	7,981,824
Other:	
Personnel Services	8,508,143
Building Maintenance and Grounds	12,964,047
Administrative Services	7,938,217
Other	14,569,022
Total Charges for Current Services	**188,460,926**
Miscellaneous Revenue	
Other Sales	2,144,091
Tobacco Settlement	64,421,539
Welfare Repayments	5,063,144
Cancelled Warrants	—
Other	7,033,006
Total Miscellaneous Revenue	**78,661,780**
Other Financing Sources	
Sale of Fixed Assets	26,531
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	3,711,919
Total Other Financing Sources	**3,738,450**
Total General County Revenues Before Transfers	**2,326,881,351**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 2,326,881,351**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Sacramento

General	
Board of Supervisors	$ 3,784,914
Clerk of the Board	—
Administrative Officer	3,376,921
Other	—
Total Legislative and Administrative	**7,161,835**
Finance	
Auditor-Controller	7,806,598
Treasurer-Tax Collector	6,903,912
Assessor	16,039,343
Other	6,459,652
Total Finance	**37,209,505**
Counsel	
County Counsel	5,788,892
Other	—
Total Counsel	**5,788,892**
Total Personnel	**18,471,288**
Total Elections	**14,000,081**
Total Communications	**—**
Total Property Management	**16,368**
Plant Acquisition	
Jails	35,267,483
Courts	112,068
Other	16,481,774
Total Plant Acquisition	**51,861,325**
Total Promotion	**19,289,649**
Total Other General	**6,013,955**
Total General	**159,812,898**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	22,562,956
Fifty Percent Excess Revenue Calculation	2,305,771
Other Trial Court	18,115,894
County Clerk	—
Grand Jury (Including Audit)	197,762
District Attorney-Prosecution	61,830,468
District Attorney-Family Support	32,636,117
Public Defender	34,114,941
Court Appointed Counsel	—
Other	6,153,686
Total Judicial	**177,917,595**
Total Police Protection	**220,250,701**
Detention and Correction	
Adult Detention	103,316,785
Juvenile Detention	79,219,432
Probation	38,317,228
Total Detention and Correction	**220,853,445**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	4,042,650
Building Inspector	16,630,578
Other	—
Total Protective Inspection	**20,673,228**
Other Protection	
Local Agency Formation Commission (LAFCO)	195,500
Recorder	6,465,890
Coroner	6,172,475
Emergency Services	5,271,210
Planning and Zoning	17,097,785
Pound	5,435,556
Other	4,189,546
Total Other Protection	**44,827,962**
Total Public Protection	**684,522,931**

Public Ways and Facilities	
Total Roads	96,256,584
Total Transportation Terminals	—
Total Transportation Systems	66,600
Total Parking Facilities	—
Total Public Ways and Facilities	**96,323,184**
Health	
Total Public Health	399,072,840
Total Medical Care	147,519,854
Total Mental Health	46,225,012
Total Drug and Alcohol Abuse Services	23,623,610
Total Health	**616,441,316**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	209,578,428
Aid Programs - Cash (Grants)	341,889,193
Total Welfare	**551,467,621**
Social Services	
Administration and Programs	54,835,511
Other	—
Total Social Services	**54,835,511**
General Relief	
Aid to Indigents	14,300,849
Indigent Burial	—
Total General Relief	**14,300,849**
Total Care of Court Wards	**—**
Total Veteran Services	**—**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	—
Total Other Public Assistance	**—**
Total Public Assistance	**620,603,981**
Education	
Total School Administration	—
Total Library Services	19,788,238
Total Agricultural Education	391,102
Total Other Education	—
Total Education	**20,179,340**
Recreation and Cultural Services	
Total Recreation Facilities	18,642,794
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**18,642,794**
Debt Service	
Total Retirement of Long-Term Debt	23,842,933
Total Interest on Long-Term Debt	46,988,682
Total Interest on Short-Term Notes and Warrants	21,270,379
Total Debt Service	**92,101,994**
Total General County Expenditures Before Transfers	**2,308,628,438**
Transfers Out	
Total Transfers Out to Enterprises	161,091
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 2,308,789,529**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 1,524,247,420	$ 385,832,652	$ 1,138,414,768

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sacramento

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Funding	1995	1998	2022	$ 538,060,208	$ 538,060,208	$ 174,850,000	$ 363,210,208
Pension Funding 2003	2003	2006	2023	152,320,645	152,320,645	9,757,904	142,562,741
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**	**184,607,904**	**925,772,949**
Special Assessment Bonds							
1911 Act - Sewer Improvements	1977	1992	2008	1,398,010	141,963	122,109	19,854
1911 Act - Street Improvements	1977	1993	2004	24,815,253	476,080	475,131	949
Total Special Assessment Bonds				**26,213,263**	**618,043**	**597,240**	**20,803**
Other Long-Term Debt Schedule							
Airport	—	—	—	—	—	—	257,520,000
Parking	—	—	—	—	—	—	3,745,000
Compensated Absences	—	—	—	—	—	—	76,339,476
Landfill Liability	—	—	—	—	—	—	14,537,644
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**352,142,120**
County Total Bonds and Other Long-Term Debt				**$ 1,142,725,236**	**$ 1,110,998,896**	**$ 185,205,144**	**$ 1,277,935,872**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 514,933,558**

* 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	$ 178,720
Local Cash Grants	2,051,560
State Cash Grants	324,182
Federal Cash Grants	156,729
Other Revenues	27,149
Total Revenues	**2,738,340**
Purchased Transportation	1,606,083
Other Expenses	204,500
Total Expenses	**1,810,583**
Net Transit Income (Loss)	**927,757**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ 927,757**
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 2006-07
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	$	105,184,400
Total Operating Expenses		99,384,683
Net Operating Income (Loss)		**5,799,717**
Total Non-Operating Revenue		47,406,152
Total Non-Operating Expenses		12,084,527
Income (Loss) Before Operating Transfers		**41,121,342**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**41,121,342**
Current Year Capital Outlay (Enterprise Activity)	**$**	**34,761,808**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	55,653,845
Total Operating Expenses		60,158,519
Net Operating Income (Loss)		**(4,504,674)**
Total Non-Operating Revenues		10,586,695
Total Non-Operating Expenses		1,359,995
Income (Loss) Before Operating Transfers		**4,722,026**
Transfers In from the County		161,091
Transfers Out to the County		—
Net Transfers In (Out)		**161,091**
Net Income (Loss)	**$**	**4,883,117**
Current Year Capital Outlay (Enterprise Activity)	**$**	**3,997,567**

Other Enterprise Statement of Revenues and Expenses:		**Parking**
Total Operating Revenue	$	2,863,927
Total Operating Expense		2,668,650
Net Operating Income (Loss)		**195,277**
Total Non-Operating Revenue		318,742
Total Non-Operating Expenses		182,279
Income (Loss) Before Operating Transfers		**331,740**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**331,740**
Current Year Capital Outlay	**$**	**—**

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 $64,421,539 was recognized in the current fiscal year.
   Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of San Benito

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 6,501,225
Less Than County Wide Funds - Secured and Unsecured	2,048,917
Property Tax In-Lieu of Vehicle License Fees	5,099,482
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	2,565
Total Property Taxes	**13,652,189**
Other Taxes	
Sales and Use Taxes	1,359,768
Transportation Tax (Non-Transit)	—
Property Transfer	346,167
Transient Lodging	79,572
Timber Yield	—
Aircraft	25,801
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**1,811,308**
Total Taxes	**15,463,497**
Special Benefit Assessments	
Operations	404,214
Capital Outlay	—
Total Special Benefit Assessments	**404,214**
Licenses, Permits and Franchises	
Animal Licenses	1,524
Business Licenses	—
Construction Permits	388,103
Road Privileges and Permits	7,546
Zoning Permits	201,756
Franchises	405,431
Other	52,796
Total Licenses Permits and Franchises	**1,057,156**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	144,455
Other Court Fines	873,002
Forfeitures and Penalties	60,159
Penalties and Cost on Delinquent Taxes	262,500
Total Fines, Forfeitures and Penalties	**1,340,116**
Revenue from Use of Money and Property	
Interest	2,243,520
Rents and Concessions	2,029
Royalties	32,340
Total Revenue from the Use of Money and Property	**2,277,889**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,257,487
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	1,556,992
Public Assistance Administration	3,856,353
Public Assistance Programs	3,153,877
Realignment for Social Services	2,130,484
Health:	
Aid for Mental Health	1,612,745
Realignment for Mental Health	781,570
Medically Indigent Adults	—
Alcohol and Drug Abuse	850,577
Other Aid for Health	2,060,395
Realignment for Health Services	454,698
Homeowners' Property Tax Relief	79,515
Open Space Tax Relief	765,998
SB90 Mandated Costs	418,034
Public Safety Fund	2,727,788
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	276,047
Office of Criminal Justice and Planning Programs	109,707
Library	28,000
District Attorney Programs	—
Law Enforcement	893,273
Other	6,749,046
Total State	**29,762,586**
Federal	
Public Assistance Administration	2,543,201
Public Assistance Programs	4,905,701
Health Administration	—
Workforce Investment Act (WIA)	1,873,559
Community Development Block Grant	—
Health Grants	—
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	—
Other	1,823,707
Total Federal	**11,146,168**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	—
Total Other Aid	**—**
Charges for Current Services	
Assessments and Tax Collection Fees	218,323
Property Tax Administrative Fees	428,229
Auditing and Accounting Fees	648,204
Communication Services	821,217
Election Services	370,663
Legal Services	107,171
Planning and Engineering Services	526,001
Agricultural Services	204,078
Civil Process Services	—
Court Fees and Costs	464,799
Booking Fees	—
Estate Fees	1,730
Human Services	—
Law Enforcement Services	893,099
Recording Fees	498,419
Road and Street Services	310,627
Health Fees	404,959
Mental Health Services	243,706
California Children Services	—
Sanitation Services	—
Institutional Care and Services	—
Library Services	46,862
Park and Recreation Fees	46,379
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	385,440
Total Charges for Current Services	**6,619,906**
Miscellaneous Revenue	
Other Sales	—
Tobacco Settlement	—
Welfare Repayments	—
Cancelled Warrants	—
Other	—
Total Miscellaneous Revenue	**—**
Other Financing Sources	
Sale of Fixed Assets	2,902
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**2,902**
Total General County Revenues Before Transfers	**68,074,434**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 68,074,434**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of San Benito

General	
Board of Supervisors	$ 506,132
Clerk of the Board	201,877
Administrative Officer	729,487
Other	—
Total Legislative and Administrative	**1,437,496**
Finance	
Auditor-Controller	918,538
Treasurer-Tax Collector	466,536
Assessor	1,061,279
Other	586,983
Total Finance	**3,033,336**
Counsel	
County Counsel	735,432
Other	—
Total Counsel	**735,432**
Total Personnel	**458,649**
Total Elections	**546,991**
Total Communications	**1,294,685**
Total Property Management	**1,502,171**
Plant Acquisition	
Jails	—
Courts	—
Other	—
Total Plant Acquisition	**—**
Total Promotion	**—**
Total Other General	**—**
Total General	**9,008,760**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	278,776
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	—
County Clerk	153,687
Grand Jury (Including Audit)	10,228
District Attorney-Prosecution	1,115,819
District Attorney-Family Support	1,633,516
Public Defender	668,577
Court Appointed Counsel	—
Other	91,214
Total Judicial	**3,951,817**
Total Police Protection	**5,190,539**
Detention and Correction	
Adult Detention	4,165,247
Juvenile Detention	1,447,992
Probation	1,816,496
Total Detention and Correction	**7,429,735**
Total Fire Protection	**918,444**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	773,733
Building Inspector	233,706
Other	—
Total Protective Inspection	**1,007,439**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	442,008
Coroner	49,211
Emergency Services	1,035,630
Planning and Zoning	1,114,936
Pound	235,987
Other	6,318
Total Other Protection	**2,884,090**
Total Public Protection	**21,382,064**

Public Ways and Facilities	
Total Roads	9,501,091
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**9,501,091**
Health	
Total Public Health	3,555,661
Total Medical Care	—
Total Mental Health	3,192,646
Total Drug and Alcohol Abuse Services	853,955
Total Health	**7,602,262**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	3,933,895
Aid Programs - Cash (Grants)	7,665,282
Total Welfare	**11,599,177**
Social Services	
Administration and Programs	2,475,476
Other	146,307
Total Social Services	**2,621,783**
General Relief	
Aid to Indigents	525
Indigent Burial	—
Total General Relief	**525**
Total Care of Court Wards	**85,813**
Total Veteran Services	**69,060**
Other Public Assistance	
Workforce Investment Act (WIA)	2,138,118
Other	356,184
Total Other Public Assistance	**2,494,302**
Total Public Assistance	**16,870,660**
Education	
Total School Administration	—
Total Library Services	602,704
Total Agricultural Education	88,231
Total Other Education	—
Total Education	**690,935**
Recreation and Cultural Services	
Total Recreation Facilities	199,923
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**199,923**
Debt Service	
Total Retirement of Long-Term Debt	185,000
Total Interest on Long-Term Debt	50,165
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**235,165**
Total General County Expenditures Before Transfers	**65,490,860**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 65,490,860**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 23,773,736	$ 23,507,460	$ 266,276

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Benito

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	$ 2,272,996
Post Closure Landfill Liability	—	—	—	—	—	—	3,224,691
Total Other Long-Term Debt Schedule				—	—	—	**5,497,687**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 5,497,687**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 1,185,866**

* 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	$ 155,149
Local Cash Grants	481,276
State Cash Grants	692,027
Federal Cash Grants	244,396
Other Revenues	5,790
Total Revenues	**1,578,638**
Purchased Transportation	1,026,471
Other Expenses	948,338
Total Expenses	**1,974,809**
Net Transit Income (Loss)	**(396,171)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (396,171)**
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 2006-07
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	$	1,048,223
Total Operating Expenses		742,014
Net Operating Income (Loss)		**306,209**
Total Non-Operating Revenues		320,979
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**627,188**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**627,188**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a $3,363,759 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of San Bernardino

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 200,853,764
Less Than County Wide Funds - Secured and Unsecured	12,286,750
Property Tax In-Lieu of Vehicle License Fees	185,845,127
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	20,359,354
Total Property Taxes	**419,344,995**
Other Taxes	
Sales and Use Taxes	23,929,048
Transportation Tax (Non-Transit)	11,887,540
Property Transfer	13,978,462
Transient Lodging	1,328,899
Timber Yield	—
Aircraft	783,021
Construction Development Taxes	—
Utility Users Tax	—
Other	8,473
Total Other Taxes	**51,915,443**
Total Taxes	**471,260,438**
Special Benefit Assessments	
Operations	3,228,458
Capital Outlay	—
Total Special Benefit Assessments	**3,228,458**
Licenses, Permits and Franchises	
Animal Licenses	946,400
Business Licenses	49,255
Construction Permits	8,540,593
Road Privileges and Permits	554,084
Zoning Permits	—
Franchises	6,895,876
Other	8,024,131
Total Licenses Permits and Franchises	**25,010,339**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	40,380
Other Court Fines	16,586,788
Forfeitures and Penalties	2,526,943
Penalties and Cost on Delinquent Taxes	6,605,102
Total Fines, Forfeitures and Penalties	**25,759,213**
Revenue from Use of Money and Property	
Interest	53,445,625
Rents and Concessions	4,251,116
Royalties	—
Total Revenue from the Use of Money and Property	**57,696,741**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	29,363,062
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	65,683,925
Public Assistance Administration	74,805,046
Public Assistance Programs	166,393,272
Realignment for Social Services	102,907,382
Health:	
Aid for Mental Health	89,282,967
Realignment for Mental Health	38,808,210
Medically Indigent Adults	—
Alcohol and Drug Abuse	4,961,855
Other Aid for Health	68,276,169
Realignment for Health Services	17,182,759
Homeowners' Property Tax Relief	2,702,454
Open Space Tax Relief	—
SB90 Mandated Costs	10,384,263
Public Safety Fund	152,328,010
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	1,935,459
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	4,599,195
Law Enforcement	6,661,314
Other	81,607,072
Total State	**917,882,414**
Federal	
Public Assistance Administration	152,264,330
Public Assistance Programs	185,384,178
Health Administration	41,472,979
Workforce Investment Act (WIA)	—
Community Development Block Grant	15,474,074
Health Grants	9,692,408
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	8,468,534
District Attorney Programs	1,402,460
Aging Programs	9,831,261
Senior Citizens Programs	—
Road Projects	18,682,450
Law Enforcement	18,634,653
Other	43,751,092
Total Federal	**505,058,419**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	—
Total Other Aid	**—**
Charges for Current Services	
Assessments and Tax Collection Fees	12,985,020
Property Tax Administrative Fees	9,095,494
Auditing and Accounting Fees	5,565,274
Communication Services	96,535
Election Services	1,037,151
Legal Services	6,874,770
Planning and Engineering Services	2,700,814
Agricultural Services	2,740,749
Civil Process Services	1,228,841
Court Fees and Costs	12,074,884
Booking Fees	2,363,606
Estate Fees	308,796
Human Services	840,767
Law Enforcement Services	116,464,116
Recording Fees	14,185,031
Road and Street Services	4,034,794
Health Fees	36,716,467
Mental Health Services	403,764
California Children Services	21,184
Sanitation Services	1,195,246
Institutional Care and Services	3,279,171
Library Services	1,167,014
Park and Recreation Fees	5,747,688
Other:	
Personnel Services	—
Building Maintenance and Grounds	5,656,524
Administrative Services	3,362,466
Other	58,126,286
Total Charges for Current Services	**308,272,452**
Miscellaneous Revenue	
Other Sales	457,584
Tobacco Settlement	17,750,757
Welfare Repayments	—
Cancelled Warrants	—
Other	29,488,820
Total Miscellaneous Revenue	**47,697,161**
Other Financing Sources	
Sale of Fixed Assets	1,762,423
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**1,762,423**
Total General County Revenues Before Transfers	**2,363,628,058**
Transfers In	
Total Transfers In from Enterprises	9,977,000
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 2,373,605,058**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of San Bernardino

General	
Board of Supervisors	$ 5,843,433
Clerk of the Board	1,516,052
Administrative Officer	5,149,767
Other	—
Total Legislative and Administrative	**12,509,252**
Finance	
Auditor-Controller	18,591,686
Treasurer-Tax Collector	16,692,806
Assessor	21,292,553
Other	1,395,523
Total Finance	**57,972,568**
Counsel	
County Counsel	9,343,277
Other	—
Total Counsel	**9,343,277**
Total Personnel	**12,690,263**
Total Elections	**7,810,165**
Total Communications	**—**
Total Property Management	**31,125,735**
Plant Acquisition	
Jails	—
Courts	—
Other	50,043,768
Total Plant Acquisition	**50,043,768**
Total Promotion	**—**
Total Other General	**13,362,198**
Total General	**194,857,226**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	27,162,676
Fifty Percent Excess Revenue Calculation	6,558,726
Other Trial Court	1,864,623
County Clerk	—
Grand Jury (Including Audit)	281,999
District Attorney-Prosecution	56,555,362
District Attorney-Family Support	39,361,475
Public Defender	27,698,822
Court Appointed Counsel	8,252,852
Other	826,665
Total Judicial	**168,563,200**
Total Police Protection	**256,031,670**
Detention and Correction	
Adult Detention	118,257,584
Juvenile Detention	62,701,586
Probation	46,407,335
Total Detention and Correction	**227,366,505**
Total Fire Protection	**2,353,861**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	5,658,975
Building Inspector	8,199,854
Other	—
Total Protective Inspection	**13,858,829**
Other Protection	
Local Agency Formation Commission (LAFCO)	231,000
Recorder	—
Coroner	6,811,290
Emergency Services	—
Planning and Zoning	10,517,089
Pound	—
Other	3,856,252
Total Other Protection	**21,415,631**
Total Public Protection	**689,589,696**

Public Ways and Facilities	
Total Roads	66,611,776
Total Transportation Terminals	—
Total Transportation Systems	16,651,337
Total Parking Facilities	—
Total Public Ways and Facilities	**83,263,113**
Health	
Total Public Health	93,864,413
Total Medical Care	35,776,774
Total Mental Health	129,467,081
Total Drug and Alcohol Abuse Services	22,017,512
Total Health	**281,125,780**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	325,775,307
Aid Programs - Cash (Grants)	398,552,014
Total Welfare	**724,327,321**
Social Services	
Administration and Programs	1,626,479
Other	—
Total Social Services	**1,626,479**
General Relief	
Aid to Indigents	1,070,106
Indigent Burial	—
Total General Relief	**1,070,106**
Total Care of Court Wards	**—**
Total Veteran Services	**1,326,019**
Other Public Assistance	
Workforce Investment Act (WIA)	11,515,371
Other	41,014,096
Total Other Public Assistance	**52,529,467**
Total Public Assistance	**780,879,392**
Education	
Total School Administration	2,719,313
Total Library Services	15,582,230
Total Agricultural Education	—
Total Other Education	—
Total Education	**18,301,543**
Recreation and Cultural Services	
Total Recreation Facilities	15,182,187
Total Cultural Services	4,434,095
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**19,616,282**
Debt Service	
Total Retirement of Long-Term Debt	29,951,772
Total Interest on Long-Term Debt	38,751,435
Total Interest on Short-Term Notes and Warrants	3,844,419
Total Debt Service	**72,547,626**
Total General County Expenditures Before Transfers	**2,140,180,658**
Transfers Out	
Total Transfers Out to Enterprises	64,347,582
Operating Transfers Between Funds Other Than Governmental and Enterprise	31,682,771
Total General County Expenditures and Transfers Out	**$ 2,236,211,011**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 5,123,076,129	$ 616,675,006	$ 4,506,401,123

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Bernardino

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1996	2021	$ 386,265,591	$ 369,381,094	$ 90,885,503	$ 278,495,591
Pension Obligation Bonds 2004	2004	2004	2023	463,895,000	462,890,875	2,960,875	459,930,000
Total Pension Obligation Bonds				**850,160,591**	**832,271,969**	**93,846,378**	**738,425,591**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	126,289,000
Total Other Long-Term Debt Schedule				—	—	—	**126,289,000**
County Total Bonds and Other Long-Term Debt				**$ 850,160,591**	**$ 832,271,969**	**$ 93,846,378**	**$ 864,714,591**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 1,258,051,075**

* 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	$ 1,045,643,656
Total Deductions from Revenues	856,406,307
Net Patient Revenue	**189,237,349**
Total Other Operating Revenues	144,604,024
Total Operating Revenue	**333,841,373**
Total Operating Expenses	408,648,526
Net Operating Income (Loss)	**(74,807,153)**
Total Non-Operating Revenue	30,788,595
Total Non-Operating Expenses	29,106,122
Net Non-Operating Income	**1,682,473**
Net Income Before Extraordinary Items	**(73,124,680)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(73,124,680)**
Transfers In from the County	64,347,582
Transfers Out to the County	9,977,000
Net Transfers In (Out)	**54,370,582**
Net Income (Loss)	**$ (18,754,098)**
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 2006-07
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	$	3,512,540
Total Operating Expenses		1,405,522
Net Operating Income (Loss)		**2,107,018**
Total Non-Operating Revenue		4,371,557
Total Non-Operating Expenses		7,764,093
Income (Loss) Before Operating Transfers		**(1,285,518)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(1,285,518)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	56,091,639
Total Operating Expenses		62,576,311
Net Operating Income (Loss)		**(6,484,672)**
Total Non-Operating Revenues		20,771,657
Total Non-Operating Expenses		11,091,724
Income (Loss) Before Operating Transfers		**3,195,261**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**3,195,261**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

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 2006-07
Statement of County Revenues
County of San Diego

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 484,918,373
Less Than County Wide Funds - Secured and Unsecured	26,932,558
Property Tax In-Lieu of Vehicle License Fees	277,930,408
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	25,856,716
Total Property Taxes	**815,638,055**
Other Taxes	
Sales and Use Taxes	24,566,348
Transportation Tax (Non-Transit)	—
Property Transfer	23,376,770
Transient Lodging	3,387,153
Timber Yield	—
Aircraft	2,288,045
Construction Development Taxes	—
Utility Users Tax	—
Other	26,291
Total Other Taxes	**53,644,607**
Total Taxes	**869,282,662**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	2,105,403
Business Licenses	10,370,282
Construction Permits	4,316,762
Road Privileges and Permits	104,704
Zoning Permits	—
Franchises	5,263,023
Other	14,516,676
Total Licenses Permits and Franchises	**36,676,850**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	901,367
Other Court Fines	31,674,429
Forfeitures and Penalties	417,680
Penalties and Cost on Delinquent Taxes	23,106,577
Total Fines, Forfeitures and Penalties	**56,100,053**
Revenue from Use of Money and Property	
Interest	96,653,326
Rents and Concessions	11,118,580
Royalties	74,926
Total Revenue from the Use of Money and Property	**107,846,832**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	44,660,850
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	106,680,828
Public Assistance Administration	159,093,410
Public Assistance Programs	187,374,895
Realignment for Social Services	113,948,995
Health:	
Aid for Mental Health	58,493,144
Realignment for Mental Health	53,571,006
Medically Indigent Adults	—
Alcohol and Drug Abuse	27,967,713
Other Aid for Health	18,172,267
Realignment for Health Services	28,753,794
Homeowners' Property Tax Relief	5,460,356
Open Space Tax Relief	—
SB90 Mandated Costs	8,764,251
Public Safety Fund	234,814,319
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	12,702,508
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Law Enforcement	5,609,659
Other	47,415,099
Total State	**1,113,483,094**
Federal	
Public Assistance Administration	220,980,957
Public Assistance Programs	330,757,142
Health Administration	21,788,664
Workforce Investment Act (WIA)	—
Community Development Block Grant	8,491,557
Health Grants	78,122,171
Other:	
Community Oriented Policing Services (COPS)	1,616,164
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	5,660,166
District Attorney Programs	—
Aging Programs	12,107,826
Senior Citizens Programs	3,285,643
Road Projects	5,713,070
Law Enforcement	10,658,512
Other	23,793,764
Total Federal	**722,975,636**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	75,783,803
Total Other Aid	**75,783,803**
Charges for Current Services	
Assessments and Tax Collection Fees	4,023,513
Property Tax Administrative Fees	6,769,796
Auditing and Accounting Fees	11,823,404
Communication Services	—
Election Services	9,559,486
Legal Services	10,494,197
Planning and Engineering Services	29,615,173
Agricultural Services	—
Civil Process Services	1,834,397
Court Fees and Costs	68,776,603
Booking Fees	6,946,145
Estate Fees	1,328,773
Human Services	10,282,705
Law Enforcement Services	82,573,369
Recording Fees	24,813,060
Road and Street Services	15,690,123
Health Fees	11,511,880
Mental Health Services	—
California Children Services	—
Sanitation Services	7,603,246
Institutional Care and Services	27,839,974
Library Services	1,661,653
Park and Recreation Fees	4,227,607
Other:	
Personnel Services	16,111,042
Building Maintenance and Grounds	—
Administrative Services	92,704
Other	24,127,209
Total Charges for Current Services	**377,706,059**
Miscellaneous Revenue	
Other Sales	627,710
Tobacco Settlement	7,347,944
Welfare Repayments	506,391
Cancelled Warrants	—
Other	18,100,781
Total Miscellaneous Revenue	**26,582,826**
Other Financing Sources	
Sale of Fixed Assets	1,594,930
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**1,594,930**
Total General County Revenues Before Transfers	**3,388,032,745**
Transfers In	
Total Transfers In from Enterprises	327,000
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 3,388,359,745**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of San Diego

General	
Board of Supervisors	$ 5,839,139
Clerk of the Board	4,502,327
Administrative Officer	20,416,770
Other	—
Total Legislative and Administrative	**30,758,236**
Finance	
Auditor-Controller	24,507,907
Treasurer-Tax Collector	14,190,723
Assessor	37,825,224
Other	21,073,929
Total Finance	**97,597,783**
Counsel	
County Counsel	19,395,093
Other	—
Total Counsel	**19,395,093**
Total Personnel	**18,550,577**
Total Elections	**28,664,229**
Total Communications	**93,441,858**
Total Property Management	**66,367,299**
Plant Acquisition	
Jails	4,456
Courts	9,430,742
Other	45,968,509
Total Plant Acquisition	**55,403,707**
Total Promotion	**2,285,408**
Total Other General	**—**
Total General	**412,464,190**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	56,997,064
Fifty Percent Excess Revenue Calculation	4,852,895
Other Trial Court	54,426,754
County Clerk	—
Grand Jury (Including Audit)	473,293
District Attorney-Prosecution	111,479,125
District Attorney-Family Support	44,791,012
Public Defender	68,384,863
Court Appointed Counsel	—
Other	462,893
Total Judicial	**341,867,899**
Total Police Protection	**250,188,676**
Detention and Correction	
Adult Detention	179,760,321
Juvenile Detention	33,742,504
Probation	96,466,811
Total Detention and Correction	**309,969,636**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	13,631,401
Building Inspector	—
Other	—
Total Protective Inspection	**13,631,401**
Other Protection	
Local Agency Formation Commission (LAFCO)	293,258
Recorder	—
Coroner	6,681,346
Emergency Services	25,829,784
Planning and Zoning	42,963,272
Pound	10,820,429
Other	167,549
Total Other Protection	**86,755,638**
Total Public Protection	**1,002,413,250**

Public Ways and Facilities	
Total Roads	102,449,032
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**102,449,032**
Health	
Total Public Health	133,268,727
Total Medical Care	118,213,630
Total Mental Health	214,385,289
Total Drug and Alcohol Abuse Services	44,328,928
Total Health	**510,196,574**
Sanitation	
Total Refuse Collection and Disposal	9,572,958
Total Sanitation	**9,572,958**
Public Assistance	
Welfare	
Administration	125,013,704
Aid Programs - Cash (Grants)	366,309,453
Total Welfare	**491,323,157**
Social Services	
Administration and Programs	357,942,902
Other	—
Total Social Services	**357,942,902**
General Relief	
Aid to Indigents	1,818,815
Indigent Burial	—
Total General Relief	**1,818,815**
Total Care of Court Wards	**9,871,417**
Total Veteran Services	**740,813**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	71,247,479
Total Other Public Assistance	**71,247,479**
Total Public Assistance	**932,944,583**
Education	
Total School Administration	—
Total Library Services	27,740,828
Total Agricultural Education	773,034
Total Other Education	—
Total Education	**28,513,862**
Recreation and Cultural Services	
Total Recreation Facilities	20,523,984
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**20,523,984**
Debt Service	
Total Retirement of Long-Term Debt	71,872,221
Total Interest on Long-Term Debt	100,223,029
Total Interest on Short-Term Notes and Warrants	10,884,849
Total Debt Service	**182,980,099**
Total General County Expenditures Before Transfers	**3,202,058,532**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 3,202,058,532**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 3,619,132,706	$ 1,286,666,673	$ 2,332,466,033

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Diego

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Obligation Bonds	1994	1994	2007	$ 430,430,000	$ 430,430,000	$ 416,355,000	$ 14,075,000
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	9,605,000	444,507,916
Total Pension Obligation Bonds				**1,621,882,916**	**1,621,882,916**	**425,960,000**	**1,195,922,916**
Special Assessment Bonds							
1915 Act - Re-Assessmt. of Dist. 97-1	1997	1997	2012	21,755,000	21,755,000	11,365,000	10,390,000
Total Special Assessment Bonds				**21,755,000**	**21,755,000**	**11,365,000**	**10,390,000**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	82,758,735
Landfill Closure	—	—	—	—	—	—	23,616,671
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**106,375,406**
County Total Bonds and Other Long-Term Debt				**$ 1,643,637,916**	**$ 1,643,637,916**	**$ 437,325,000**	**$ 1,312,688,322**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 578,309,399**

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2006-07
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	$	9,125,083
Total Operating Expenses		8,175,556
Net Operating Income (Loss)		**949,527**
Total Non-Operating Revenue		7,509,444
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**8,458,971**
Transfers In from the County		—
Transfers Out to the County		327,000
Net Transfers In (Out)		**(327,000)**
Net Income (Loss)	**$**	**8,131,971**
Current Year Capital Outlay (Enterprise Activity)	**$**	**10,295,268**

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of San Joaquin

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 124,860,149
Less Than County Wide Funds - Secured and Unsecured	11,563,576
Property Tax In-Lieu of Vehicle License Fees	67,700,348
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	252,566
Total Property Taxes	**204,376,639**
Other Taxes	
Sales and Use Taxes	17,956,218
Transportation Tax (Non-Transit)	10,444,606
Property Transfer	4,043,208
Transient Lodging	410,212
Timber Yield	—
Aircraft	—
Construction Development Taxes	489,633
Utility Users Tax	—
Other	4,783
Total Other Taxes	**33,348,660**
Total Taxes	**237,725,299**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	79,276
Business Licenses	104,658
Construction Permits	4,651,569
Road Privileges and Permits	98,590
Zoning Permits	—
Franchises	2,523,288
Other	106,373
Total Licenses Permits and Franchises	**7,563,754**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	5,147,765
Other Court Fines	336,977
Forfeitures and Penalties	564,619
Penalties and Cost on Delinquent Taxes	5,410,541
Total Fines, Forfeitures and Penalties	**11,459,902**
Revenue from Use of Money and Property	
Interest	13,043,306
Rents and Concessions	488,529
Royalties	—
Total Revenue from the Use of Money and Property	**13,531,835**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	11,361,397
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	24,927,747
Public Assistance Administration	28,103,296
Public Assistance Programs	62,498,813
Realignment for Social Services	35,563,196
Health:	
Aid for Mental Health	11,920,695
Realignment for Mental Health	12,688,334
Medically Indigent Adults	—
Alcohol and Drug Abuse	2,047,153
Other Aid for Health	9,672,819
Realignment for Health Services	189,421
Homeowners' Property Tax Relief	1,559,972
Open Space Tax Relief	1,910,605
SB90 Mandated Costs	5,229,833
Public Safety Fund	52,027,820
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	2,759,074
Office of Criminal Justice and Planning Programs	2,720,392
Library	—
District Attorney Programs	7,635,223
Law Enforcement	3,370,834
Other	22,904,372
Total State	**299,090,996**
Federal	
Public Assistance Administration	5,433,997
Public Assistance Programs	156,737,671
Health Administration	4,125,011
Workforce Investment Act (WIA)	11,954,956
Community Development Block Grant	8,853,406
Health Grants	1,450
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	10,097,670
Aging Programs	2,957,647
Senior Citizens Programs	—
Road Projects	67,847
Law Enforcement	—
Other	2,895,511
Total Federal	**203,125,166**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	6,938,599
Total Other Aid	**6,938,599**
Charges for Current Services	
Assessments and Tax Collection Fees	3,633,948
Property Tax Administrative Fees	2,998,319
Auditing and Accounting Fees	20,017
Communication Services	—
Election Services	2,251,511
Legal Services	388,024
Planning and Engineering Services	4,256,324
Agricultural Services	417,022
Civil Process Services	622,755
Court Fees and Costs	1,230,469
Booking Fees	832,437
Estate Fees	186,491
Human Services	12,372
Law Enforcement Services	13,268,960
Recording Fees	5,523,128
Road and Street Services	—
Health Fees	5,333,678
Mental Health Services	25,712,719
California Children Services	3,100
Sanitation Services	—
Institutional Care and Services	1,596,953
Library Services	137,306
Park and Recreation Fees	1,291,005
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	194,165
Other	9,945,126
Total Charges for Current Services	**79,855,829**
Miscellaneous Revenue	
Other Sales	219,714
Tobacco Settlement	5,927,449
Welfare Repayments	927,531
Cancelled Warrants	45,604
Other	6,091,779
Total Miscellaneous Revenue	**13,212,077**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**872,503,457**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 872,503,457**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of San Joaquin

General	
Board of Supervisors	$ 2,503,895
Clerk of the Board	—
Administrative Officer	3,203,744
Other	2,352,135
Total Legislative and Administrative	**8,059,774**
Finance	
Auditor-Controller	3,146,080
Treasurer-Tax Collector	2,455,552
Assessor	9,006,321
Other	2,689,322
Total Finance	**17,297,275**
Counsel	
County Counsel	1,022,583
Other	—
Total Counsel	**1,022,583**
Total Personnel	**2,468,708**
Total Elections	**9,483,965**
Total Communications	**—**
Total Property Management	**25,229,178**
Plant Acquisition	
Jails	—
Courts	—
Other	—
Total Plant Acquisition	**—**
Total Promotion	**129,625**
Total Other General	**970,437**
Total General	**64,661,545**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	8,701,871
Fifty Percent Excess Revenue Calculation	1,362,784
Other Trial Court	1,958,016
County Clerk	—
Grand Jury (Including Audit)	78,064
District Attorney-Prosecution	24,523,604
District Attorney-Family Support	15,666,937
Public Defender	10,893,530
Court Appointed Counsel	3,374,777
Other	7,061,082
Total Judicial	**73,620,665**
Total Police Protection	**51,194,918**
Detention and Correction	
Adult Detention	55,264,015
Juvenile Detention	12,807,110
Probation	16,758,024
Total Detention and Correction	**84,829,149**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	3,923,983
Building Inspector	8,297,200
Other	676,317
Total Protective Inspection	**12,897,500**
Other Protection	
Local Agency Formation Commission (LAFCO)	112,421
Recorder	3,291,053
Coroner	1,258,365
Emergency Services	2,351,383
Planning and Zoning	6,880,409
Pound	—
Other	1,663,887
Total Other Protection	**15,557,518**
Total Public Protection	**238,099,750**

Public Ways and Facilities	
Total Roads	43,894,269
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**43,894,269**
Health	
Total Public Health	34,228,602
Total Medical Care	—
Total Mental Health	61,244,430
Total Drug and Alcohol Abuse Services	10,506,031
Total Health	**105,979,063**
Sanitation	
Total Refuse Collection and Disposal	53,971
Total Sanitation	**53,971**
Public Assistance	
Welfare	
Administration	101,654,353
Aid Programs - Cash (Grants)	162,529,669
Total Welfare	**264,184,022**
Social Services	
Administration and Programs	32,578,872
Other	284,544
Total Social Services	**32,863,416**
General Relief	
Aid to Indigents	1,864,455
Indigent Burial	41,825
Total General Relief	**1,906,280**
Total Care of Court Wards	**6,696,607**
Total Veteran Services	**344,501**
Other Public Assistance	
Workforce Investment Act (WIA)	12,267,599
Other	—
Total Other Public Assistance	**12,267,599**
Total Public Assistance	**318,262,425**
Education	
Total School Administration	—
Total Library Services	5,840,542
Total Agricultural Education	344,480
Total Other Education	—
Total Education	**6,185,022**
Recreation and Cultural Services	
Total Recreation Facilities	4,600,156
Total Cultural Services	240,000
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**4,840,156**
Debt Service	
Total Retirement of Long-Term Debt	5,737,618
Total Interest on Long-Term Debt	3,435,090
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**9,172,708**
Total General County Expenditures Before Transfers	**791,148,909**
Transfers Out	
Total Transfers Out to Enterprises	20,981,928
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 812,130,837**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 375,256,789	$ 243,210,014	$ 132,046,775

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Joaquin

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Revenue Bonds							
General Hospital Refunding	1999	1999	2021	$ 108,420,000	$ 108,420,000	$ 29,305,000	$ 79,115,000
Solid Waste System Facilities	2003	2004	2022	36,830,000	36,830,000	5,990,000	30,840,000
Total Revenue Bonds				**145,250,000**	**145,250,000**	**35,295,000**	**109,955,000**
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	164,429
Teeter Note	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	4,463,404
Loan	—	—	—	—	—	—	1,995,856
Teeter Note	—	—	—	—	—	—	27,000,000
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**33,623,689**
County Total Bonds and Other Long-Term Debt				**$ 145,250,000**	**$ 145,250,000**	**$ 35,295,000**	**$ 143,578,689**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 57,420,427**

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	**Yes**
Patient Revenues	
Gross Patient Revenue	$ 257,259,015
Total Deductions from Revenues	183,813,195
Net Patient Revenue	**73,445,820**
Total Other Operating Revenues	27,078,385
Total Operating Revenue	**100,524,205**
Total Operating Expenses	187,358,578
Net Operating Income (Loss)	**(86,834,373)**
Total Non-Operating Revenue	53,963,910
Total Non-Operating Expenses	6,666,079
Net Non-Operating Income	**47,297,831**
Net Income Before Extraordinary Items	**(39,536,542)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(39,536,542)**
Transfers In from the County	20,164,316
Transfers Out to the County	—
Net Transfers In (Out)	**20,164,316**
Net Income (Loss)	**$ (19,372,226)**
Current Year Capital Outlay (Enterprise Activity)	**$ 5,869,987**

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 2006-07
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	$	1,843,818
Total Operating Expenses		4,368,682
Net Operating Income (Loss)		**(2,524,864)**
Total Non-Operating Revenue		1,247,080
Total Non-Operating Expenses		224,604
Income (Loss) Before Operating Transfers		**(1,502,388)**
Transfers In from the County		817,612
Transfers Out to the County		—
Net Transfers In (Out)		**817,612**
Net Income (Loss)	**$**	**(684,776)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**752,413**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	19,402,390
Total Operating Expenses		19,542,769
Net Operating Income (Loss)		**(140,379)**
Total Non-Operating Revenues		1,049,546
Total Non-Operating Expenses		1,218,171
Income (Loss) Before Operating Transfers		**(309,004)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(309,004)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**5,352,362**

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: Revenues for Tobacco Tax - Prop. 99 of $369,498 and Realignment for Health Services of $6,807,804 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 2006-07
Statement of County Revenues
County of San Luis Obispo

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 89,991,433
Less Than County Wide Funds - Secured and Unsecured	7,284,486
Property Tax In-Lieu of Vehicle License Fees	23,832,220
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	(39,274)
Total Property Taxes	**121,068,865**
Other Taxes	
Sales and Use Taxes	8,447,685
Transportation Tax (Non-Transit)	2,141,550
Property Transfer	2,618,600
Transient Lodging	6,125,864
Timber Yield	—
Aircraft	245,007
Construction Development Taxes	—
Utility Users Tax	—
Other	12,455
Total Other Taxes	**19,591,161**
Total Taxes	**140,660,026**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	317,458
Business Licenses	81,057
Construction Permits	2,182,085
Road Privileges and Permits	—
Zoning Permits	1,693,689
Franchises	2,796,607
Other	268,452
Total Licenses Permits and Franchises	**7,339,348**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	1,976,314
Other Court Fines	2,484,945
Forfeitures and Penalties	1,863,090
Penalties and Cost on Delinquent Taxes	1,594,074
Total Fines, Forfeitures and Penalties	**7,918,423**
Revenue from Use of Money and Property	
Interest	7,842,738
Rents and Concessions	284,880
Royalties	—
Total Revenue from the Use of Money and Property	**8,127,618**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	6,857,800
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	8,549,946
Public Assistance Administration	28,783,358
Public Assistance Programs	13,578,660
Realignment for Social Services	7,012,048
Health:	
Aid for Mental Health	4,381,825
Realignment for Mental Health	4,124,750
Medically Indigent Adults	786,770
Alcohol and Drug Abuse	1,097,167
Other Aid for Health	1,532,338
Realignment for Health Services	1,676,458
Homeowners' Property Tax Relief	870,069
Open Space Tax Relief	1,091,127
SB90 Mandated Costs	2,174,686
Public Safety Fund	20,044,713
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	1,382,442
Office of Criminal Justice and Planning Programs	150,203
Library	61,534
District Attorney Programs	—
Law Enforcement	3,569,330
Other	14,479,186
Total State	**122,204,410**
Federal	
Public Assistance Administration	32,037,700
Public Assistance Programs	4,915,991
Health Administration	4,957,127
Workforce Investment Act (WIA)	—
Community Development Block Grant	5,463,806
Health Grants	854,378
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	1,569,721
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	2,826,094
Law Enforcement	2,315,871
Other	2,886,540
Total Federal	**57,827,228**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	2,725,650
Total Other Aid	**2,725,650**
Charges for Current Services	
Assessments and Tax Collection Fees	1,738,672
Property Tax Administrative Fees	1,069,567
Auditing and Accounting Fees	325,300
Communication Services	143,031
Election Services	586,442
Legal Services	70,911
Planning and Engineering Services	2,251,045
Agricultural Services	115,373
Civil Process Services	125,122
Court Fees and Costs	2,511,639
Booking Fees	449,703
Estate Fees	171,875
Human Services	170,026
Law Enforcement Services	3,861,517
Recording Fees	2,526,421
Road and Street Services	2,931,798
Health Fees	1,567,197
Mental Health Services	324,115
California Children Services	—
Sanitation Services	1,564,408
Institutional Care and Services	313,653
Library Services	461,920
Park and Recreation Fees	4,447,470
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	902,619
Other	11,048,082
Total Charges for Current Services	**39,677,906**
Miscellaneous Revenue	
Other Sales	874,721
Tobacco Settlement	2,561,535
Welfare Repayments	—
Cancelled Warrants	—
Other	8,673,573
Total Miscellaneous Revenue	**12,109,829**
Other Financing Sources	
Sale of Fixed Assets	284,215
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**284,215**
Total General County Revenues Before Transfers	**398,874,653**
Transfers In	
Total Transfers In from Enterprises	794,413
Operating Transfers Between Funds Other Than Governmental and Enterprise	498,000
Total General County Revenues and Transfers In	**$ 400,167,066**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of San Luis Obispo

General	
Board of Supervisors	$ 1,360,497
Clerk of the Board	509,565
Administrative Officer	1,783,911
Other	—
Total Legislative and Administrative	**3,653,973**
Finance	
Auditor-Controller	4,655,341
Treasurer-Tax Collector	2,796,661
Assessor	7,622,183
Other	—
Total Finance	**15,074,185**
Counsel	
County Counsel	3,728,988
Other	—
Total Counsel	**3,728,988**
Total Personnel	**1,981,879**
Total Elections	**1,427,479**
Total Communications	**989,722**
Total Property Management	**14,188,107**
Plant Acquisition	
Jails	—
Courts	—
Other	8,943,108
Total Plant Acquisition	**8,943,108**
Total Promotion	**—**
Total Other General	**1,870,357**
Total General	**51,857,798**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	1,905,972
Fifty Percent Excess Revenue Calculation	518,872
Other Trial Court	3,017,882
County Clerk	640,446
Grand Jury (Including Audit)	115,911
District Attorney-Prosecution	10,692,865
District Attorney-Family Support	5,023,681
Public Defender	4,339,875
Court Appointed Counsel	—
Other	—
Total Judicial	**26,255,504**
Total Police Protection	**29,172,858**
Detention and Correction	
Adult Detention	18,107,291
Juvenile Detention	3,981,453
Probation	4,645,028
Total Detention and Correction	**26,733,772**
Total Fire Protection	**13,194,695**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	4,723,992
Building Inspector	—
Other	—
Total Protective Inspection	**4,723,992**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	650,916
Coroner	—
Emergency Services	874,101
Planning and Zoning	11,379,114
Pound	2,105,040
Other	19,940
Total Other Protection	**15,029,111**
Total Public Protection	**115,109,932**

Public Ways and Facilities	
Total Roads	32,725,398
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**32,725,398**
Health	
Total Public Health	25,617,358
Total Medical Care	6,020,907
Total Mental Health	25,889,871
Total Drug and Alcohol Abuse Services	5,988,817
Total Health	**63,516,953**
Sanitation	
Total Refuse Collection and Disposal	509,868
Total Sanitation	**509,868**
Public Assistance	
Welfare	
Administration	27,254,406
Aid Programs - Cash (Grants)	25,731,722
Total Welfare	**52,986,128**
Social Services	
Administration and Programs	21,414,176
Other	—
Total Social Services	**21,414,176**
General Relief	
Aid to Indigents	4,388,444
Indigent Burial	—
Total General Relief	**4,388,444**
Total Care of Court Wards	**7,962,905**
Total Veteran Services	**363,570**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	5,704,893
Total Other Public Assistance	**5,704,893**
Total Public Assistance	**92,820,116**
Education	
Total School Administration	—
Total Library Services	7,277,831
Total Agricultural Education	354,622
Total Other Education	1,213,560
Total Education	**8,846,013**
Recreation and Cultural Services	
Total Recreation Facilities	6,361,618
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**6,361,618**
Debt Service	
Total Retirement of Long-Term Debt	5,766,744
Total Interest on Long-Term Debt	3,988,578
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**9,755,322**
Total General County Expenditures Before Transfers	**381,503,018**
Transfers Out	
Total Transfers Out to Enterprises	662,317
Operating Transfers Between Funds Other Than Governmental and Enterprise	2,000,000
Total General County Expenditures and Transfers Out	**$ 384,165,335**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 354,789,956	$ 163,799,404	$ 190,990,552

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Luis Obispo

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Unfunded Actuarial Accrued Liability	2003	2003	2033	$ 137,194,398	$ 137,194,398	$ 6,690,000	$ 130,504,398
Total Pension Obligation Bonds				**137,194,398**	**137,194,398**	**6,690,000**	**130,504,398**
State Construction Loans							
Construct Airport Hangars	2006	—	—	4,734,200	—	189,368	4,544,832
Total State Construction Loans				**4,734,200**	**—**	**189,368**	**4,544,832**
Other Long-Term Debt Schedule							
Advances From Other Funds	—	—	—	—	—	—	716,533
Accrued Vacation/Sick Leave - Ent.	—	—	—	—	—	—	279,451
Accrued Vacation/Sick Leave - Govt.	—	—	—	—	—	—	22,482,773
Estimated Post Closure Landfill Costs	—	—	—	—	—	—	3,302,856
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**26,781,613**
County Total Bonds and Other Long-Term Debt				**$ 141,928,598**	**$ 137,194,398**	**$ 6,879,368**	**$ 161,830,843**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 54,660,049**

* 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	$ 57,961
Local Cash Grants	543,358
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	36,522
Total Revenues	**637,841**
Purchased Transportation	594,999
Other Expenses	115,913
Total Expenses	**710,912**
Net Transit Income (Loss)	**(73,071)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (73,071)**
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 2006-07
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	$	3,013,961
Total Operating Expenses		3,342,142
Net Operating Income (Loss)		**(328,181)**
Total Non-Operating Revenue		10,105,240
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**9,777,059**
Transfers In from the County		109,327
Transfers Out to the County		247,978
Net Transfers In (Out)		**(138,651)**
Net Income (Loss)	**$**	**9,638,408**
Current Year Capital Outlay (Enterprise Activity)	**$**	**14,996,987**

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:		**Golf Course**
Total Operating Revenue	$	3,016,187
Total Operating Expense		3,526,845
Net Operating Income (Loss)		**(510,658)**
Total Non-Operating Revenue		280,986
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(229,672)**
Transfers In from the County		552,990
Transfers Out to the County		546,435
Net Transfers In (Out)		**6,555**
Net Income (Loss)	**$**	**(223,117)**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of San Mateo

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 171,444,480
Less Than County Wide Funds - Secured and Unsecured	4,396,351
Property Tax In-Lieu of Vehicle License Fees	63,153,485
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	223,396
Total Property Taxes	**239,217,712**
Other Taxes	
Sales and Use Taxes	17,841,486
Transportation Tax (Non-Transit)	—
Property Transfer	8,192,593
Transient Lodging	907,420
Timber Yield	27,197
Aircraft	1,289,247
Construction Development Taxes	—
Utility Users Tax	—
Other	419
Total Other Taxes	**28,258,362**
Total Taxes	**267,476,074**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	553,233
Business Licenses	2,260,387
Construction Permits	3,535,438
Road Privileges and Permits	—
Zoning Permits	1,012,641
Franchises	6,073,381
Other	704,388
Total Licenses Permits and Franchises	**14,139,468**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	8,483,876
Other Court Fines	176,606
Forfeitures and Penalties	814,961
Penalties and Cost on Delinquent Taxes	1,098,602
Total Fines, Forfeitures and Penalties	**10,574,045**
Revenue from Use of Money and Property	
Interest	24,535,858
Rents and Concessions	8,685,982
Royalties	—
Total Revenue from the Use of Money and Property	**33,221,840**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	11,726,501
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	24,826,612
Public Assistance Administration	46,930,746
Public Assistance Programs	25,838,303
Realignment for Social Services	17,186,257
Health:	
Aid for Mental Health	16,629,582
Realignment for Mental Health	22,025,246
Medically Indigent Adults	—
Alcohol and Drug Abuse	—
Other Aid for Health	8,425,698
Realignment for Health Services	1,809,922
Homeowners' Property Tax Relief	1,399,457
Open Space Tax Relief	57,909
SB90 Mandated Costs	4,258,389
Public Safety Fund	65,109,936
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	591,689
Office of Criminal Justice and Planning Programs	702,390
Library	—
District Attorney Programs	—
Law Enforcement	821,730
Other	79,863,531
Total State	**328,203,898**
Federal	
Public Assistance Administration	47,476,297
Public Assistance Programs	28,902,582
Health Administration	1,355,356
Workforce Investment Act (WIA)	4,621,711
Community Development Block Grant	6,011,097
Health Grants	453,092
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	194,623
DEA Programs/Drug and Alcohol Programs	5,316,938
District Attorney Programs	—
Aging Programs	2,484,765
Senior Citizens Programs	816,327
Road Projects	2,972,571
Law Enforcement	4,622,305
Other	8,392,137
Total Federal	**113,619,801**
Other Aid	
Other In-Lieu Taxes	2,409
Other Governmental Agencies	9,145,397
Total Other Aid	**9,147,806**
Charges for Current Services	
Assessments and Tax Collection Fees	4,847,548
Property Tax Administrative Fees	3,096,838
Auditing and Accounting Fees	5,046,202
Communication Services	18,279,340
Election Services	2,325,362
Legal Services	4,999,826
Planning and Engineering Services	3,035,902
Agricultural Services	134,883
Civil Process Services	182,879
Court Fees and Costs	4,188,396
Booking Fees	763,213
Estate Fees	1,492,634
Human Services	353,883
Law Enforcement Services	17,381,417
Recording Fees	5,725,292
Road and Street Services	383,091
Health Fees	1,551,203
Mental Health Services	431,889
California Children Services	2,640
Sanitation Services	1,915,674
Institutional Care and Services	31,603,602
Library Services	—
Park and Recreation Fees	1,480,896
Other:	
Personnel Services	1,658,466
Building Maintenance and Grounds	—
Administrative Services	3,143,616
Other	10,402,880
Total Charges for Current Services	**124,427,572**
Miscellaneous Revenue	
Other Sales	1,091,302
Tobacco Settlement	7,008,805
Welfare Repayments	1,346,819
Cancelled Warrants	—
Other	17,085,270
Total Miscellaneous Revenue	**26,532,196**
Other Financing Sources	
Sale of Fixed Assets	1,768
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**1,768**
Total General County Revenues Before Transfers	**927,344,468**
Transfers In	
Total Transfers In from Enterprises	10,559,812
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 937,904,280**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of San Mateo

General	
Board of Supervisors	$ 2,476,842
Clerk of the Board	—
Administrative Officer	3,546,842
Other	1,375,497
Total Legislative and Administrative	**7,399,181**
Finance	
Auditor-Controller	5,728,782
Treasurer-Tax Collector	5,999,466
Assessor	10,669,457
Other	600,430
Total Finance	**22,998,135**
Counsel	
County Counsel	5,990,623
Other	—
Total Counsel	**5,990,623**
Total Personnel	**6,804,164**
Total Elections	**14,948,240**
Total Communications	**7,913,856**
Total Property Management	**6,730,574**
Plant Acquisition	
Jails	—
Courts	—
Other	9,766,896
Total Plant Acquisition	**9,766,896**
Total Promotion	**—**
Total Other General	**21,265,262**
Total General	**103,816,931**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	14,708,434
Fifty Percent Excess Revenue Calculation	730,012
Other Trial Court	13,420,185
County Clerk	—
Grand Jury (Including Audit)	470,562
District Attorney-Prosecution	19,183,790
District Attorney-Family Support	10,998,958
Public Defender	14,624,064
Court Appointed Counsel	—
Other	—
Total Judicial	**74,136,005**
Total Police Protection	**77,047,693**
Detention and Correction	
Adult Detention	62,388,500
Juvenile Detention	41,507,127
Probation	5,223,563
Total Detention and Correction	**109,119,190**
Total Fire Protection	**4,976,525**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	3,447,871
Building Inspector	—
Other	—
Total Protective Inspection	**3,447,871**
Other Protection	
Local Agency Formation Commission (LAFCO)	138,143
Recorder	3,254,490
Coroner	2,576,854
Emergency Services	1,100,312
Planning and Zoning	8,252,439
Pound	4,748,585
Other	10,435
Total Other Protection	**20,081,258**
Total Public Protection	**288,808,542**

Public Ways and Facilities	
Total Roads	18,607,026
Total Transportation Terminals	—
Total Transportation Systems	1,062,233
Total Parking Facilities	—
Total Public Ways and Facilities	**19,669,259**
Health	
Total Public Health	67,438,206
Total Medical Care	2,669,694
Total Mental Health	91,304,189
Total Drug and Alcohol Abuse Services	15,597,465
Total Health	**177,009,554**
Sanitation	
Total Refuse Collection and Disposal	7,794,258
Total Sanitation	**7,794,258**
Public Assistance	
Welfare	
Administration	44,265,663
Aid Programs - Cash (Grants)	17,576,502
Total Welfare	**61,842,165**
Social Services	
Administration and Programs	76,812,277
Other	—
Total Social Services	**76,812,277**
General Relief	
Aid to Indigents	6,281,715
Indigent Burial	—
Total General Relief	**6,281,715**
Total Care of Court Wards	**—**
Total Veteran Services	**—**
Other Public Assistance	
Workforce Investment Act (WIA)	10,580,107
Other	44,912,609
Total Other Public Assistance	**55,492,716**
Total Public Assistance	**200,428,873**
Education	
Total School Administration	—
Total Library Services	—
Total Agricultural Education	138,344
Total Other Education	—
Total Education	**138,344**
Recreation and Cultural Services	
Total Recreation Facilities	8,582,490
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**8,582,490**
Debt Service	
Total Retirement of Long-Term Debt	8,199,658
Total Interest on Long-Term Debt	13,203,608
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**21,403,266**
Total General County Expenditures Before Transfers	**827,651,517**
Transfers Out	
Total Transfers Out to Enterprises	66,530,789
Operating Transfers Between Funds Other Than Governmental and Enterprise	49,781,473
Total General County Expenditures and Transfers Out	**$ 943,963,779**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 346,735,080	$ 169,625,524	$ 177,109,556

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Mateo

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
State Construction Loans							
Coyote Point Marina	1979	—	—	$ 2,250,000	$ —	$ 1,844,880	$ 283,368
Breakwater Project	2000	—	—	1,200,000	—	157,726	727,916
Water Resources Program	1991	—	—	409,992	—	48,228	101,987
Total State Construction Loans				**3,859,992**	**—**	**2,050,834**	**1,113,271**
Other Long-Term Debt Schedule							
Energy Efficiency Project	—	—	—	—	—	—	44,573
2004 Lease Revenue Bonds	—	—	—	—	—	—	4,730,000
Compensated Absences	—	—	—	—	—	—	30,827,698
Compensated Absences - Enterprise	—	—	—	—	—	—	7,068,502
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**42,670,773**
County Total Bonds and Other Long-Term Debt				**$ 3,859,992**	**$ —**	**$ 2,050,834**	**$ 43,784,044**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 696,442,099**

* 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	$ 307,120,638
Total Deductions from Revenues	198,895,391
Net Patient Revenue	**108,225,247**
Total Other Operating Revenues	13,328,592
Total Operating Revenue	**121,553,839**
Total Operating Expenses	209,787,431
Net Operating Income (Loss)	**(88,233,592)**
Total Non-Operating Revenue	43,502,655
Total Non-Operating Expenses	—
Net Non-Operating Income	**43,502,655**
Net Income Before Extraordinary Items	**(44,730,937)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(44,730,937)**
Transfers In from the County	66,530,789
Transfers Out to the County	9,945,203
Net Transfers In (Out)	**56,585,586**
Net Income (Loss)	**$ 11,854,649**
Current Year Capital Outlay (Enterprise Activity)	**$ 3,354,667**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ —
Local Cash Grants	69,000
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	**69,000**
Purchased Transportation	69,000
Other Expenses	—
Total Expenses	**69,000**
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 2006-07
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	$	2,133,826
Total Operating Expenses		2,127,078
Net Operating Income (Loss)		**6,748**
Total Non-Operating Revenue		2,916,770
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**2,923,518**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**2,923,518**
Current Year Capital Outlay (Enterprise Activity)	**$**	**2,785,621**

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:		**Marina**
Total Operating Revenue	$	1,164,924
Total Operating Expense		1,300,325
Net Operating Income (Loss)		**(135,401)**
Total Non-Operating Revenue		39,922
Total Non-Operating Expenses		52,121
Income (Loss) Before Operating Transfers		**(147,600)**
Transfers In from the County		—
Transfers Out to the County		614,609
Net Transfers In (Out)		**(614,609)**
Net Income (Loss)	**$**	**(762,209)**
Current Year Capital Outlay	**$**	**—**

Comments

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

1. Informational Note: Revenues for Realignment for Health Services of $3,898,342 are reported on the Hospital Enterprise Statement of Revenues and Expenses as State Subventions or Grants, included in Total Non-Operating Revenues in lieu of being reported in the Statement of County Revenues, State revenue sources.
   Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Santa Barbara

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 112,204,415
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	37,090,064
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	93,441
Total Property Taxes	**149,387,920**
Other Taxes	
Sales and Use Taxes	11,502,706
Transportation Tax (Non-Transit)	8,399,034
Property Transfer	4,414,156
Transient Lodging	6,591,306
Timber Yield	—
Aircraft	560,406
Construction Development Taxes	1,009,011
Utility Users Tax	—
Other	9,193
Total Other Taxes	**32,485,812**
Total Taxes	**181,873,732**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	357,645
Business Licenses	85,494
Construction Permits	3,932,334
Road Privileges and Permits	365,137
Zoning Permits	5,918,634
Franchises	3,177,328
Other	1,181,771
Total Licenses Permits and Franchises	**15,018,343**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	219,492
Other Court Fines	3,925,646
Forfeitures and Penalties	2,711,980
Penalties and Cost on Delinquent Taxes	4,335,768
Total Fines, Forfeitures and Penalties	**11,192,886**
Revenue from Use of Money and Property	
Interest	7,432,905
Rents and Concessions	2,090,330
Royalties	101,666
Total Revenue from the Use of Money and Property	**9,624,901**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	6,673,368
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	13,768,582
Public Assistance Administration	16,834,311
Public Assistance Programs	28,687,784
Realignment for Social Services	8,198,410
Health:	
Aid for Mental Health	1,566,007
Realignment for Mental Health	8,376,837
Medically Indigent Adults	—
Alcohol and Drug Abuse	4,033,128
Other Aid for Health	16,657,296
Realignment for Health Services	3,127,049
Homeowners' Property Tax Relief	975,164
Open Space Tax Relief	651,724
SB90 Mandated Costs	3,931,534
Public Safety Fund	30,407,052
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	1,346,643
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	361,637
Law Enforcement	1,023,638
Other	20,642,532
Total State	**167,262,696**
Federal	
Public Assistance Administration	26,748,590
Public Assistance Programs	35,395,674
Health Administration	11,396,780
Workforce Investment Act (WIA)	2,838,512
Community Development Block Grant	722,065
Health Grants	7,980,476
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	462,115
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	481,526
Aging Programs	—
Senior Citizens Programs	—
Road Projects	2,481,638
Law Enforcement	706,102
Other	5,398,289
Total Federal	**94,611,767**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	26,632,413
Total Other Aid	**26,632,413**
Charges for Current Services	
Assessments and Tax Collection Fees	2,555,135
Property Tax Administrative Fees	2,010,591
Auditing and Accounting Fees	36,871
Communication Services	1,041,321
Election Services	365,198
Legal Services	2,875,803
Planning and Engineering Services	2,841,499
Agricultural Services	175,434
Civil Process Services	146,057
Court Fees and Costs	1,072,042
Booking Fees	2,320,978
Estate Fees	171,250
Human Services	386,571
Law Enforcement Services	16,044,709
Recording Fees	2,562,471
Road and Street Services	432,601
Health Fees	30,465,806
Mental Health Services	34,235,367
California Children Services	5,812
Sanitation Services	5,760
Institutional Care and Services	3,258,760
Library Services	—
Park and Recreation Fees	3,570,913
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	5,559,627
Other	25,219,071
Total Charges for Current Services	**137,359,647**
Miscellaneous Revenue	
Other Sales	355,377
Tobacco Settlement	4,146,818
Welfare Repayments	281,648
Cancelled Warrants	—
Other	4,196,388
Total Miscellaneous Revenue	**8,980,231**
Other Financing Sources	
Sale of Fixed Assets	1,268,340
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	2,400,000
Total Other Financing Sources	**3,668,340**
Total General County Revenues Before Transfers	**656,224,956**
Transfers In	
Total Transfers In from Enterprises	3,477
Operating Transfers Between Funds Other Than Governmental and Enterprise	235,473
Total General County Revenues and Transfers In	**$ 656,463,906**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Santa Barbara

General	
Board of Supervisors	$ 2,345,695
Clerk of the Board	543,102
Administrative Officer	4,361,546
Other	—
Total Legislative and Administrative	**7,250,343**
Finance	
Auditor-Controller	6,545,302
Treasurer-Tax Collector	3,929,012
Assessor	7,791,751
Other	632,504
Total Finance	**18,898,569**
Counsel	
County Counsel	6,275,158
Other	—
Total Counsel	**6,275,158**
Total Personnel	**3,954,835**
Total Elections	**3,209,358**
Total Communications	**370,251**
Total Property Management	**8,293,839**
Plant Acquisition	
Jails	517,829
Courts	—
Other	12,645,896
Total Plant Acquisition	**13,163,725**
Total Promotion	**—**
Total Other General	**13,388,807**
Total General	**74,804,885**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	9,885,265
Fifty Percent Excess Revenue Calculation	371,981
Other Trial Court	10,658,910
County Clerk	2,369,236
Grand Jury (Including Audit)	238,240
District Attorney-Prosecution	16,305,672
District Attorney-Family Support	9,731,064
Public Defender	8,681,925
Court Appointed Counsel	—
Other	—
Total Judicial	**58,242,293**
Total Police Protection	**54,333,545**
Detention and Correction	
Adult Detention	27,389,644
Juvenile Detention	13,670,425
Probation	21,974,014
Total Detention and Correction	**63,034,083**
Total Fire Protection	**38,551,680**
Total Flood Control - Soil and Water Conservation	**53**
Protective Inspection	
Agricultural Commissioner	2,771,214
Building Inspector	4,796,493
Other	292,203
Total Protective Inspection	**7,859,910**
Other Protection	
Local Agency Formation Commission (LAFCO)	386,522
Recorder	—
Coroner	1,013,302
Emergency Services	5,055,402
Planning and Zoning	13,001,381
Pound	2,816,559
Other	2,797,986
Total Other Protection	**25,071,152**
Total Public Protection	**247,092,716**

Public Ways and Facilities	
Total Roads	27,425,037
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**27,425,037**
Health	
Total Public Health	31,079,238
Total Medical Care	47,113,666
Total Mental Health	59,076,278
Total Drug and Alcohol Abuse Services	10,965,294
Total Health	**148,234,476**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	39,917,053
Aid Programs - Cash (Grants)	44,699,428
Total Welfare	**84,616,481**
Social Services	
Administration and Programs	21,058,552
Other	—
Total Social Services	**21,058,552**
General Relief	
Aid to Indigents	1,124,630
Indigent Burial	—
Total General Relief	**1,124,630**
Total Care of Court Wards	**2,365,058**
Total Veteran Services	**253,343**
Other Public Assistance	
Workforce Investment Act (WIA)	6,027,587
Other	7,807,027
Total Other Public Assistance	**13,834,614**
Total Public Assistance	**123,252,678**
Education	
Total School Administration	—
Total Library Services	2,699,463
Total Agricultural Education	194,820
Total Other Education	—
Total Education	**2,894,283**
Recreation and Cultural Services	
Total Recreation Facilities	8,712,245
Total Cultural Services	783,717
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**9,495,962**
Debt Service	
Total Retirement of Long-Term Debt	7,605,943
Total Interest on Long-Term Debt	2,726,139
Total Interest on Short-Term Notes and Warrants	130,556
Total Debt Service	**10,462,638**
Total General County Expenditures Before Transfers	**643,662,675**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	871,545
Total General County Expenditures and Transfers Out	**$ 644,534,220**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 535,268,977	$ 152,509,393	$ 382,759,584

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Barbara

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Fire Station 18 Settlement	—	—	—	—	—	—	$ —
Dept of Water Resources Loan	—	—	—	—	—	—	11,046
Litigation/Self Insurance	—	—	—	—	—	—	4,582,746
2004 COP Capital Projects	—	—	—	—	—	—	10,659,000
ADMHS Childrens Lompoc Clinic	—	—	—	—	—	—	624,363
Affordable Housing Loan	—	—	—	—	—	—	—
Capital Lease Obligations	—	—	—	—	—	—	—
Caterpillar Tractor Scrapper	—	—	—	—	—	—	199,000
Compensated Absences	—	—	—	—	—	—	26,514,540
Compensated Absences (Enterprise)	—	—	—	—	—	—	525,485
Copier Capital Lease - Ent	—	—	—	—	—	—	30,121
Copier Capital Lease - Gov	—	—	—	—	—	—	1,837,078
Landfill Liability	—	—	—	—	—	—	25,032,876
Landfill Litigation Settlement	—	—	—	—	—	—	110,000
Road Striping Truck	—	—	—	—	—	—	82,161
Social Services Equipment	—	—	—	—	—	—	103,285
Total Other Long-Term Debt Schedule				—	—	—	**70,311,701**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 70,311,701**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 73,885,980**

* 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	$ 4,610
Local Cash Grants	139,447
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	10,242
Total Revenues	**154,299**
Purchased Transportation	—
Other Expenses	62,335
Total Expenses	**62,335**
Net Transit Income (Loss)	**91,964**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ 91,964**
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 2006-07
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		580,859
Total Non-Operating Expenses		725,920
Income (Loss) Before Operating Transfers		**(145,061)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(145,061)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	$	21,511,041
Total Operating Expenses		21,671,171
Net Operating Income (Loss)		**(160,130)**
Total Non-Operating Revenues		3,657,981
Total Non-Operating Expenses		230,268
Income (Loss) Before Operating Transfers		**3,267,583**
Transfers In from the County		—
Transfers Out to the County		3,477
Net Transfers In (Out)		**(3,477)**
Net Income (Loss)	**$**	**3,264,106**
Current Year Capital Outlay (Enterprise Activity)	**$**	**3,756,159**

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 2006-07
Statement of County Revenues
County of Santa Clara

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 340,090,489
Less Than County Wide Funds - Secured and Unsecured	19,578,768
Property Tax In-Lieu of Vehicle License Fees	153,703,614
Voter Approved Indebtedness	101,833,262
Prior Year Secured and Unsecured	844
Total Property Taxes	**615,206,977**
Other Taxes	
Sales and Use Taxes	5,097,288
Transportation Tax (Non-Transit)	—
Property Transfer	24,700,156
Transient Lodging	424,144
Timber Yield	10,167
Aircraft	2,918,419
Construction Development Taxes	—
Utility Users Tax	—
Other	2,339,318
Total Other Taxes	**35,489,492**
Total Taxes	**650,696,469**
Special Benefit Assessments	
Operations	5,925,132
Capital Outlay	—
Total Special Benefit Assessments	**5,925,132**
Licenses, Permits and Franchises	
Animal Licenses	113,670
Business Licenses	8,495,872
Construction Permits	7,174,512
Road Privileges and Permits	630,284
Zoning Permits	—
Franchises	2,064,585
Other	6,562,967
Total Licenses Permits and Franchises	**25,041,890**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	11,439,304
Other Court Fines	9,456,297
Forfeitures and Penalties	10,843,987
Penalties and Cost on Delinquent Taxes	20,051,965
Total Fines, Forfeitures and Penalties	**51,791,553**
Revenue from Use of Money and Property	
Interest	47,622,536
Rents and Concessions	4,841,785
Royalties	—
Total Revenue from the Use of Money and Property	**52,464,321**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	24,175,792
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	59,091,265
Public Assistance Administration	113,313,997
Public Assistance Programs	96,167,205
Realignment for Social Services	58,589,131
Health:	
Aid for Mental Health	18,928,812
Realignment for Mental Health	39,420,909
Medically Indigent Adults	—
Alcohol and Drug Abuse	14,759,445
Other Aid for Health	14,391,051
Realignment for Health Services	3,459,827
Homeowners' Property Tax Relief	4,007,014
Open Space Tax Relief	343,395
SB90 Mandated Costs	25,683,167
Public Safety Fund	151,036,397
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	1,417,620
Office of Criminal Justice and Planning Programs	3,125,611
Library	1,890,141
District Attorney Programs	3,427,373
Law Enforcement	877,557
Other	42,203,809
Total State	**676,309,518**
Federal	
Public Assistance Administration	222,299,128
Public Assistance Programs	86,146,302
Health Administration	64,677,440
Workforce Investment Act (WIA)	—
Community Development Block Grant	3,248,434
Health Grants	19,637,686
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	2,420,163
Road Projects	3,868,464
Law Enforcement	2,791,657
Other	5,703,373
Total Federal	**410,792,647**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	211,858,683
Total Other Aid	**211,858,683**
Charges for Current Services	
Assessments and Tax Collection Fees	10,173,387
Property Tax Administrative Fees	10,080,489
Auditing and Accounting Fees	1,576,072
Communication Services	1,539,789
Election Services	5,055,393
Legal Services	1,599,591
Planning and Engineering Services	337,405
Agricultural Services	834,948
Civil Process Services	586,208
Court Fees and Costs	2,066,492
Booking Fees	3,616,395
Estate Fees	1,644,567
Human Services	193,094
Law Enforcement Services	51,741,141
Recording Fees	14,208,598
Road and Street Services	1,378,377
Health Fees	8,853,357
Mental Health Services	9,481,995
California Children Services	—
Sanitation Services	885,605
Institutional Care and Services	16,086,861
Library Services	182,626
Park and Recreation Fees	3,942,868
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	43,844,478
Total Charges for Current Services	**189,909,736**
Miscellaneous Revenue	
Other Sales	74,433
Tobacco Settlement	17,488,355
Welfare Repayments	1,138,748
Cancelled Warrants	166,503
Other	6,350,245
Total Miscellaneous Revenue	**25,218,284**
Other Financing Sources	
Sale of Fixed Assets	4,982,471
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**4,982,471**
Total General County Revenues Before Transfers	**2,304,990,704**
Transfers In	
Total Transfers In from Enterprises	101,293,538
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 2,406,284,242**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Santa Clara

General	
Board of Supervisors	$ 4,527,190
Clerk of the Board	5,639,871
Administrative Officer	7,155,346
Other	—
Total Legislative and Administrative	**17,322,407**
Finance	
Auditor-Controller	14,769,190
Treasurer-Tax Collector	10,916,225
Assessor	28,618,491
Other	9,789,696
Total Finance	**64,093,602**
Counsel	
County Counsel	6,541,221
Other	—
Total Counsel	**6,541,221**
Total Personnel	**12,960,552**
Total Elections	**12,245,325**
Total Communications	**11,913,327**
Total Property Management	**38,469,525**
Plant Acquisition	
Jails	—
Courts	—
Other	162,885,657
Total Plant Acquisition	**162,885,657**
Total Promotion	**—**
Total Other General	**14,431,278**
Total General	**340,862,894**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	41,375,299
Fifty Percent Excess Revenue Calculation	1,805,924
Other Trial Court	10,629,451
County Clerk	—
Grand Jury (Including Audit)	—
District Attorney-Prosecution	80,569,913
District Attorney-Family Support	38,722,821
Public Defender	39,795,320
Court Appointed Counsel	—
Other	16,606,310
Total Judicial	**229,505,038**
Total Police Protection	**105,519,509**
Detention and Correction	
Adult Detention	195,443,375
Juvenile Detention	64,172,026
Probation	17,560,316
Total Detention and Correction	**277,175,717**
Total Fire Protection	**1,552,397**
Total Flood Control - Soil and Water Conservation	**1,099,636**
Protective Inspection	
Agricultural Commissioner	3,693,821
Building Inspector	5,185,573
Other	785,902
Total Protective Inspection	**9,665,296**
Other Protection	
Local Agency Formation Commission (LAFCO)	307,942
Recorder	8,784,848
Coroner	3,030,740
Emergency Services	6,863,415
Planning and Zoning	5,482,819
Pound	1,286,159
Other	5,834,796
Total Other Protection	**31,590,719**
Total Public Protection	**656,108,312**

Public Ways and Facilities	
Total Roads	88,935,037
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	321,550
Total Public Ways and Facilities	**89,256,587**
Health	
Total Public Health	121,849,635
Total Medical Care	5,624,971
Total Mental Health	218,474,504
Total Drug and Alcohol Abuse Services	43,350,256
Total Health	**389,299,366**
Sanitation	
Total Refuse Collection and Disposal	1,306,035
Total Sanitation	**1,306,035**
Public Assistance	
Welfare	
Administration	167,844,864
Aid Programs - Cash (Grants)	182,702,385
Total Welfare	**350,547,249**
Social Services	
Administration and Programs	128,533,149
Other	101,378,086
Total Social Services	**229,911,235**
General Relief	
Aid to Indigents	5,175,220
Indigent Burial	—
Total General Relief	**5,175,220**
Total Care of Court Wards	**9,493,851**
Total Veteran Services	**536,226**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	6,913,276
Total Other Public Assistance	**6,913,276**
Total Public Assistance	**602,577,057**
Education	
Total School Administration	—
Total Library Services	30,586,374
Total Agricultural Education	118,458
Total Other Education	—
Total Education	**30,704,832**
Recreation and Cultural Services	
Total Recreation Facilities	33,580,279
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**33,580,279**
Debt Service	
Total Retirement of Long-Term Debt	83,147,371
Total Interest on Long-Term Debt	14,267,554
Total Interest on Short-Term Notes and Warrants	1,303,813
Total Debt Service	**98,718,738**
Total General County Expenditures Before Transfers	**2,242,414,100**
Transfers Out	
Total Transfers Out to Enterprises	376,160,889
Operating Transfers Between Funds Other Than Governmental and Enterprise	3,559,000
Total General County Expenditures and Transfers Out	**$ 2,622,133,989**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 3,109,964,907	$ 596,676,999	$ 2,513,287,908

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Clara

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Revenue Bonds							
Capital Improvements	2002	2003	2032	$ 6,780,000	$ 6,780,000	$ 905,000	$ 5,875,000
Total Revenue Bonds				**6,780,000**	**6,780,000**	**905,000**	**5,875,000**
Other Long-Term Debt Schedule							
2003 Lease Revenue Bond Series B	—	—	—	—	—	—	—
Accrued Vacation and Sick Leave	—	—	—	—	—	—	98,006,071
Capital Leases	—	—	—	—	—	—	2,185,690
Compensated Absences	—	—	—	—	—	—	44,396,078
Total Other Long-Term Debt Schedule				—	—	—	**144,587,839**
County Total Bonds and Other Long-Term Debt				**$ 6,780,000**	**$ 6,780,000**	**$ 905,000**	**$ 150,462,839**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 406,678,195**

* 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	$ 1,978,197,374
Total Deductions from Revenues	1,259,443,391
Net Patient Revenue	**718,753,983**
Total Other Operating Revenues	16,471,644
Total Operating Revenue	**735,225,627**
Total Operating Expenses	780,926,628
Net Operating Income (Loss)	**(45,701,001)**
Total Non-Operating Revenue	53,253,212
Total Non-Operating Expenses	161,786,631
Net Non-Operating Income	**(108,533,419)**
Net Income Before Extraordinary Items	**(154,234,420)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(154,234,420)**
Transfers In from the County	376,160,889
Transfers Out to the County	101,293,538
Net Transfers In (Out)	**274,867,351**
Net Income (Loss)	**$ 120,632,931**
Current Year Capital Outlay (Enterprise Activity)	**$ 97,261,011**

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 2006-07
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	$	2,947,590
Total Operating Expenses		3,100,088
Net Operating Income (Loss)		**(152,498)**
Total Non-Operating Revenue		334,168
Total Non-Operating Expenses		322,336
Income (Loss) Before Operating Transfers		**(140,666)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(140,666)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**958,919**

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 November 1996, county voters approved an additional 1/2 cent local sales tax, referred to as Measure B. This revenue is to provide 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 $2.3 million in the current fiscal year.
   Reference: Table 6, Statement of County Revenues

2. Informational Note: Revenues for Tobacco Tax - Prop. 99 of $1,457,244 and Realignment for Health Services of $10,055,917 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 2006-07
Statement of County Revenues
County of Santa Cruz

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 43,982,263
Less Than County Wide Funds - Secured and Unsecured	6,128,620
Property Tax In-Lieu of Vehicle License Fees	22,800,292
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	130,472
Total Property Taxes	**73,041,647**
Other Taxes	
Sales and Use Taxes	8,561,179
Transportation Tax (Non-Transit)	—
Property Transfer	1,657,992
Transient Lodging	4,257,882
Timber Yield	—
Aircraft	51,831
Construction Development Taxes	—
Utility Users Tax	—
Other	840
Total Other Taxes	**14,529,724**
Total Taxes	**87,571,371**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	—
Business Licenses	1,101,564
Construction Permits	4,290,647
Road Privileges and Permits	79,456
Zoning Permits	454,229
Franchises	3,523,465
Other	788,132
Total Licenses Permits and Franchises	**10,237,493**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	517,962
Other Court Fines	5,025,533
Forfeitures and Penalties	531,437
Penalties and Cost on Delinquent Taxes	2,734,208
Total Fines, Forfeitures and Penalties	**8,809,140**
Revenue from Use of Money and Property	
Interest	5,168,482
Rents and Concessions	1,010,599
Royalties	—
Total Revenue from the Use of Money and Property	**6,179,081**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	4,904,031
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	9,254,488
Public Assistance Administration	26,903,403
Public Assistance Programs	5,186,914
Realignment for Social Services	8,466,565
Health:	
Aid for Mental Health	25,583,973
Realignment for Mental Health	5,553,384
Medically Indigent Adults	—
Alcohol and Drug Abuse	1,172,117
Other Aid for Health	7,368,618
Realignment for Health Services	2,351,625
Homeowners' Property Tax Relief	452,810
Open Space Tax Relief	—
SB90 Mandated Costs	2,411,799
Public Safety Fund	15,804,345
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	1,134,180
Office of Criminal Justice and Planning Programs	243,800
Library	—
District Attorney Programs	1,848,583
Law Enforcement	5,287,445
Other	13,969,865
Total State	**137,897,945**
Federal	
Public Assistance Administration	25,730,105
Public Assistance Programs	16,493,314
Health Administration	3,206,076
Workforce Investment Act (WIA)	3,657,759
Community Development Block Grant	—
Health Grants	2,779,925
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	298,261
DEA Programs/Drug and Alcohol Programs	556,682
District Attorney Programs	4,792,007
Aging Programs	—
Senior Citizens Programs	—
Road Projects	1,045,136
Law Enforcement	287,534
Other	7,092,381
Total Federal	**65,939,180**
Other Aid	
Other In-Lieu Taxes	19,992
Other Governmental Agencies	9,339,869
Total Other Aid	**9,359,861**
Charges for Current Services	
Assessments and Tax Collection Fees	1,338,251
Property Tax Administrative Fees	1,567,055
Auditing and Accounting Fees	292,086
Communication Services	295,101
Election Services	1,004,880
Legal Services	359,354
Planning and Engineering Services	4,395,467
Agricultural Services	29,960
Civil Process Services	174,744
Court Fees and Costs	573,001
Booking Fees	629,184
Estate Fees	53,024
Human Services	—
Law Enforcement Services	3,410,821
Recording Fees	1,427,463
Road and Street Services	479,069
Health Fees	8,009,717
Mental Health Services	9,202,788
California Children Services	3,085
Sanitation Services	—
Institutional Care and Services	131,561
Library Services	—
Park and Recreation Fees	1,268,255
Other:	
Personnel Services	4,428,109
Building Maintenance and Grounds	955,388
Administrative Services	1,236,957
Other	7,790,439
Total Charges for Current Services	**49,055,759**
Miscellaneous Revenue	
Other Sales	117,715
Tobacco Settlement	2,630,910
Welfare Repayments	—
Cancelled Warrants	—
Other	2,672,226
Total Miscellaneous Revenue	**5,420,851**
Other Financing Sources	
Sale of Fixed Assets	500
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**500**
Total General County Revenues Before Transfers	**380,471,181**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 380,471,181**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Santa Cruz

General	
Board of Supervisors	$ 2,102,440
Clerk of the Board	481,389
Administrative Officer	1,385,315
Other	—
Total Legislative and Administrative	**4,000,691**
Finance	
Auditor-Controller	2,767,494
Treasurer-Tax Collector	1,555,594
Assessor	3,222,180
Other	(7,577)
Total Finance	**7,537,691**
Counsel	
County Counsel	1,884,352
Other	—
Total Counsel	**1,884,352**
Total Personnel	**1,932,877**
Total Elections	**4,640,041**
Total Communications	**3,167,439**
Total Property Management	**65,018**
Plant Acquisition	
Jails	370,318
Courts	8,684,534
Other	1,375,696
Total Plant Acquisition	**10,430,548**
Total Promotion	**—**
Total Other General	**4,817,985**
Total General	**38,476,642**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	1,495,692
Fifty Percent Excess Revenue Calculation	486,254
Other Trial Court	483,469
County Clerk	235,178
Grand Jury (Including Audit)	64,255
District Attorney-Prosecution	10,344,643
District Attorney-Family Support	6,634,688
Public Defender	6,885,170
Court Appointed Counsel	—
Other	—
Total Judicial	**26,629,349**
Total Police Protection	**23,293,455**
Detention and Correction	
Adult Detention	21,176,717
Juvenile Detention	3,510,940
Probation	11,360,404
Total Detention and Correction	**36,048,061**
Total Fire Protection	**2,442,385**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	1,543,913
Building Inspector	3,477,448
Other	254,893
Total Protective Inspection	**5,276,254**
Other Protection	
Local Agency Formation Commission (LAFCO)	95,133
Recorder	1,182,833
Coroner	—
Emergency Services	530,915
Planning and Zoning	8,325,047
Pound	1,252,363
Other	12,972
Total Other Protection	**11,399,263**
Total Public Protection	**105,088,767**

Public Ways and Facilities	
Total Roads	14,186,193
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	179,300
Total Public Ways and Facilities	**14,365,493**
Health	
Total Public Health	25,929,081
Total Medical Care	22,400,575
Total Mental Health	49,398,520
Total Drug and Alcohol Abuse Services	6,814,833
Total Health	**104,543,009**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	61,496,442
Aid Programs - Cash (Grants)	28,798,281
Total Welfare	**90,294,723**
Social Services	
Administration and Programs	4,917,210
Other	—
Total Social Services	**4,917,210**
General Relief	
Aid to Indigents	688,973
Indigent Burial	24,232
Total General Relief	**713,205**
Total Care of Court Wards	**139,926**
Total Veteran Services	**415,510**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	1,530,846
Total Other Public Assistance	**1,530,846**
Total Public Assistance	**98,011,420**
Education	
Total School Administration	—
Total Library Services	4,558,456
Total Agricultural Education	152,066
Total Other Education	—
Total Education	**4,710,522**
Recreation and Cultural Services	
Total Recreation Facilities	6,172,727
Total Cultural Services	353,765
Total Veteran Memorial Building	66,002
Total Small Craft Harbors	—
Total Recreation and Cultural	**6,592,494**
Debt Service	
Total Retirement of Long-Term Debt	3,702,042
Total Interest on Long-Term Debt	3,098,215
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**6,800,257**
Total General County Expenditures Before Transfers	**378,588,604**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 378,588,604**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 321,078,370	$ 94,120,832	$ 226,957,538

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Cruz

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	$ —
Capital Lease Suntrust	—	—	—	—	—	—	5,989,594
Compensated Absences	—	—	—	—	—	—	18,270,198
Total Other Long-Term Debt Schedule				—	—	—	**24,259,792**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 24,259,792**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 98,979,598**

* 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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Cruz

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: General Expenditures, Other Finance, reflect a negative balance of ($7,577) due to an indirect cost credit. The actual current year expenditures are $681,905.
   Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Shasta

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 21,225,649
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	16,034,693
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	20,884
Total Property Taxes	**37,281,226**
Other Taxes	
Sales and Use Taxes	3,519,797
Transportation Tax (Non-Transit)	2,933,959
Property Transfer	893,905
Transient Lodging	722,779
Timber Yield	472,665
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**8,543,105**
Total Taxes	**45,824,331**
Special Benefit Assessments	
Operations	2,029
Capital Outlay	—
Total Special Benefit Assessments	**2,029**
Licenses, Permits and Franchises	
Animal Licenses	47,849
Business Licenses	793,914
Construction Permits	2,025,464
Road Privileges and Permits	63,728
Zoning Permits	92,537
Franchises	647,534
Other	186,661
Total Licenses Permits and Franchises	**3,857,687**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	870,114
Other Court Fines	338,589
Forfeitures and Penalties	1,584,412
Penalties and Cost on Delinquent Taxes	1,895,201
Total Fines, Forfeitures and Penalties	**4,688,316**
Revenue from Use of Money and Property	
Interest	4,754,731
Rents and Concessions	602,336
Royalties	—
Total Revenue from the Use of Money and Property	**5,357,067**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	4,827,713
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	11,571,088
Public Assistance Administration	13,322,171
Public Assistance Programs	21,373,046
Realignment for Social Services	10,491,453
Health:	
Aid for Mental Health	2,729,907
Realignment for Mental Health	4,231,719
Medically Indigent Adults	936,720
Alcohol and Drug Abuse	4,686,266
Other Aid for Health	3,220,862
Realignment for Health Services	3,129,849
Homeowners' Property Tax Relief	362,435
Open Space Tax Relief	243,395
SB90 Mandated Costs	964,456
Public Safety Fund	14,621,444
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	129,684
Office of Criminal Justice and Planning Programs	1,644,476
Library	104,770
District Attorney Programs	—
Law Enforcement	1,076,171
Other	14,896,011
Total State	**114,563,636**
Federal	
Public Assistance Administration	15,674,551
Public Assistance Programs	22,684,585
Health Administration	73,071
Workforce Investment Act (WIA)	—
Community Development Block Grant	155,566
Health Grants	9,752,790
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	13,603
DEA Programs/Drug and Alcohol Programs	260,614
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	78,521
Road Projects	3,126,394
Law Enforcement	—
Other	4,790,813
Total Federal	**56,610,508**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	680,839
Total Other Aid	**680,839**
Charges for Current Services	
Assessments and Tax Collection Fees	1,526,337
Property Tax Administrative Fees	—
Auditing and Accounting Fees	10,043
Communication Services	—
Election Services	22,440
Legal Services	88,178
Planning and Engineering Services	417,543
Agricultural Services	173,034
Civil Process Services	206,235
Court Fees and Costs	934,253
Booking Fees	326,642
Estate Fees	173,667
Human Services	97,448
Law Enforcement Services	2,376,114
Recording Fees	1,458,673
Road and Street Services	486,475
Health Fees	1,053,225
Mental Health Services	163,693
California Children Services	980
Sanitation Services	203,478
Institutional Care and Services	1,205,206
Library Services	20,590
Park and Recreation Fees	—
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	1,777,660
Other	5,626,751
Total Charges for Current Services	**18,348,665**
Miscellaneous Revenue	
Other Sales	179,997
Tobacco Settlement	1,695,250
Welfare Repayments	—
Cancelled Warrants	4,180
Other	2,362,437
Total Miscellaneous Revenue	**4,241,864**
Other Financing Sources	
Sale of Fixed Assets	66,117
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**66,117**
Total General County Revenues Before Transfers	**254,241,059**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	281,271
Total General County Revenues and Transfers In	**$ 254,522,330**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Shasta

General	
Board of Supervisors	$ 558,619
Clerk of the Board	383,760
Administrative Officer	(36,266)
Other	—
Total Legislative and Administrative	**906,113**
Finance	
Auditor-Controller	1,019,706
Treasurer-Tax Collector	1,445,800
Assessor	3,732,976
Other	(1,320)
Total Finance	**6,197,162**
Counsel	
County Counsel	193,960
Other	—
Total Counsel	**193,960**
Total Personnel	**(34,083)**
Total Elections	**1,671,924**
Total Communications	**—**
Total Property Management	**—**
Plant Acquisition	
Jails	—
Courts	—
Other	7,140,228
Total Plant Acquisition	**7,140,228**
Total Promotion	**659,467**
Total Other General	**1,502,587**
Total General	**18,237,358**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	574,384
Fifty Percent Excess Revenue Calculation	465,946
Other Trial Court	1,264,101
County Clerk	—
Grand Jury (Including Audit)	97,486
District Attorney-Prosecution	6,257,289
District Attorney-Family Support	8,497,785
Public Defender	4,638,751
Court Appointed Counsel	—
Other	1,050,311
Total Judicial	**22,846,053**
Total Police Protection	**19,296,559**
Detention and Correction	
Adult Detention	13,859,788
Juvenile Detention	4,925,068
Probation	4,874,547
Total Detention and Correction	**23,659,403**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	1,299,374
Building Inspector	2,038,149
Other	—
Total Protective Inspection	**3,337,523**
Other Protection	
Local Agency Formation Commission (LAFCO)	60,000
Recorder	1,280,449
Coroner	999,715
Emergency Services	1,093,764
Planning and Zoning	1,154,871
Pound	759,628
Other	649,117
Total Other Protection	**5,997,544**
Total Public Protection	**75,137,082**

Public Ways and Facilities	
Total Roads	17,928,973
Total Transportation Terminals	1,000
Total Transportation Systems	108,125
Total Parking Facilities	—
Total Public Ways and Facilities	**18,038,098**
Health	
Total Public Health	18,174,588
Total Medical Care	6,471,762
Total Mental Health	20,918,142
Total Drug and Alcohol Abuse Services	3,852,300
Total Health	**49,416,792**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	39,316,505
Aid Programs - Cash (Grants)	38,512,501
Total Welfare	**77,829,006**
Social Services	
Administration and Programs	—
Other	—
Total Social Services	**—**
General Relief	
Aid to Indigents	594,986
Indigent Burial	—
Total General Relief	**594,986**
Total Care of Court Wards	**—**
Total Veteran Services	**266,279**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	6,166,832
Total Other Public Assistance	**6,166,832**
Total Public Assistance	**84,857,103**
Education	
Total School Administration	—
Total Library Services	1,529,955
Total Agricultural Education	228,624
Total Other Education	—
Total Education	**1,758,579**
Recreation and Cultural Services	
Total Recreation Facilities	21,553
Total Cultural Services	—
Total Veteran Memorial Building	181,983
Total Small Craft Harbors	—
Total Recreation and Cultural	**203,536**
Debt Service	
Total Retirement of Long-Term Debt	1,700,443
Total Interest on Long-Term Debt	2,694,178
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**4,394,621**
Total General County Expenditures Before Transfers	**252,043,169**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	1,297,454
Total General County Expenditures and Transfers Out	**$ 253,340,623**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 113,475,169	$ 51,144,254	$ 62,330,915

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Shasta

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	$ 9,669,368
FRM Airport Note	—	—	—	—	—	—	45,068
Phone System - CSS Office	—	—	—	—	—	—	55,721
Postclosure Landfill Liability	—	—	—	—	—	—	14,247,860
Total Other Long-Term Debt Schedule				—	—	—	**24,018,017**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 24,018,017**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 94,995,638**

* 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	$ 4,727
Local Cash Grants	—
State Cash Grants	376,200
Federal Cash Grants	—
Other Revenues	575
Total Revenues	**381,502**
Purchased Transportation	—
Other Expenses	381,502
Total Expenses	**381,502**
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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Shasta

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	451,252
Total Operating Expenses		85,529
Net Operating Income (Loss)		**365,723**
Total Non-Operating Revenue		5,431,199
Total Non-Operating Expenses		2,433
Income (Loss) Before Operating Transfers		**5,794,489**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**5,794,489**
Current Year Capital Outlay (Enterprise Activity)	**$**	**5,722,207**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	3,091,843
Total Operating Expenses		3,408,945
Net Operating Income (Loss)		**(317,102)**
Total Non-Operating Revenues		588,378
Total Non-Operating Expenses		146,367
Income (Loss) Before Operating Transfers		**124,909**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**124,909**
Current Year Capital Outlay (Enterprise Activity)	**$**	**5,224,902**

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: General Expenditures, Administrative Officer, Other Finance, and Total Personnel, reflect negative balances of ($36,266), ($1,320), and ($34,083), respectively, due to indirect cost credits. The actual current year expenditures are $1,033,026, $134,068, and 1,206,164, respectively. Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Sierra

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 3,056,253
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	323,374
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	5,697
Total Property Taxes	**3,385,324**
Other Taxes	
Sales and Use Taxes	139,079
Transportation Tax (Non-Transit)	—
Property Transfer	22,816
Transient Lodging	289,624
Timber Yield	71,135
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**522,654**
Total Taxes	**3,907,978**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	1,855
Business Licenses	—
Construction Permits	109,584
Road Privileges and Permits	—
Zoning Permits	43,360
Franchises	35,789
Other	1,057
Total Licenses Permits and Franchises	**191,645**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	3,910
Other Court Fines	113,378
Forfeitures and Penalties	61,885
Penalties and Cost on Delinquent Taxes	268,893
Total Fines, Forfeitures and Penalties	**448,066**
Revenue from Use of Money and Property	
Interest	220,942
Rents and Concessions	12,340
Royalties	—
Total Revenue from the Use of Money and Property	**233,282**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	831,039
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	368,997
Public Assistance Administration	733,064
Public Assistance Programs	310,216
Realignment for Social Services	536,655
Health:	
Aid for Mental Health	62,038
Realignment for Mental Health	225,999
Medically Indigent Adults	—
Alcohol and Drug Abuse	342,961
Other Aid for Health	245,444
Realignment for Health Services	57,901
Homeowners' Property Tax Relief	36,247
Open Space Tax Relief	51,926
SB90 Mandated Costs	68
Public Safety Fund	135,954
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	213,492
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Law Enforcement	500,000
Other	2,732,239
Total State	**7,384,240**
Federal	
Public Assistance Administration	1,205,846
Public Assistance Programs	240,365
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	—
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	72,632
DEA Programs/Drug and Alcohol Programs	389,805
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	372,412
Law Enforcement	—
Other	1,158,477
Total Federal	**3,439,537**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	—
Total Other Aid	**—**
Charges for Current Services	
Assessments and Tax Collection Fees	24,080
Property Tax Administrative Fees	70,223
Auditing and Accounting Fees	22,274
Communication Services	—
Election Services	13,248
Legal Services	82,033
Planning and Engineering Services	61,892
Agricultural Services	—
Civil Process Services	2,248
Court Fees and Costs	—
Booking Fees	—
Estate Fees	—
Human Services	—
Law Enforcement Services	50,450
Recording Fees	29,848
Road and Street Services	219,848
Health Fees	47,028
Mental Health Services	100,683
California Children Services	—
Sanitation Services	—
Institutional Care and Services	—
Library Services	1,562
Park and Recreation Fees	—
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	234,132
Total Charges for Current Services	**959,549**
Miscellaneous Revenue	
Other Sales	5,703
Tobacco Settlement	36,307
Welfare Repayments	—
Cancelled Warrants	—
Other	202,058
Total Miscellaneous Revenue	**244,068**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**16,808,365**
Transfers In	
Total Transfers In from Enterprises	227,556
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 17,035,921**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Sierra

General	
Board of Supervisors	$ 274,559
Clerk of the Board	210,035
Administrative Officer	—
Other	—
Total Legislative and Administrative	**484,594**
Finance	
Auditor-Controller	379,814
Treasurer-Tax Collector	332,439
Assessor	508,137
Other	122,962
Total Finance	**1,343,352**
Counsel	
County Counsel	392,819
Other	—
Total Counsel	**392,819**
Total Personnel	**—**
Total Elections	**10,671**
Total Communications	**321,443**
Total Property Management	**195,923**
Plant Acquisition	
Jails	—
Courts	—
Other	—
Total Plant Acquisition	**—**
Total Promotion	**32,607**
Total Other General	**100,463**
Total General	**2,881,872**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	48,521
Fifty Percent Excess Revenue Calculation	28,521
Other Trial Court	15,000
County Clerk	—
Grand Jury (Including Audit)	24,721
District Attorney-Prosecution	217,746
District Attorney-Family Support	—
Public Defender	64,632
Court Appointed Counsel	13,736
Other	4,365
Total Judicial	**417,242**
Total Police Protection	**3,306,237**
Detention and Correction	
Adult Detention	97,239
Juvenile Detention	17,073
Probation	390,641
Total Detention and Correction	**504,953**
Total Fire Protection	**73,478**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	33,663
Building Inspector	169,951
Other	—
Total Protective Inspection	**203,614**
Other Protection	
Local Agency Formation Commission (LAFCO)	686
Recorder	210,035
Coroner	—
Emergency Services	252,892
Planning and Zoning	232,133
Pound	3,519
Other	18,749
Total Other Protection	**718,014**
Total Public Protection	**5,223,538**

Public Ways and Facilities	
Total Roads	3,495,353
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**3,495,353**
Health	
Total Public Health	1,190,426
Total Medical Care	—
Total Mental Health	739,537
Total Drug and Alcohol Abuse Services	542,670
Total Health	**2,472,633**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	1,296,949
Aid Programs - Cash (Grants)	602,751
Total Welfare	**1,899,700**
Social Services	
Administration and Programs	559,006
Other	13,120
Total Social Services	**572,126**
General Relief	
Aid to Indigents	—
Indigent Burial	—
Total General Relief	**—**
Total Care of Court Wards	**—**
Total Veteran Services	**—**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	73,853
Total Other Public Assistance	**73,853**
Total Public Assistance	**2,545,679**
Education	
Total School Administration	—
Total Library Services	23,011
Total Agricultural Education	16,050
Total Other Education	—
Total Education	**39,061**
Recreation and Cultural Services	
Total Recreation Facilities	144,613
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**144,613**
Debt Service	
Total Retirement of Long-Term Debt	278,524
Total Interest on Long-Term Debt	26,657
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**305,181**
Total General County Expenditures Before Transfers	**17,107,930**
Transfers Out	
Total Transfers Out to Enterprises	26,400
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 17,134,330**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 5,234,522	$ 3,830,087	$ 1,404,435

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Sierra

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
2 Wheel Loaders 2004.0082	—	—	—	—	—	—	$ 69,078
Backhoe A 2001.047	—	—	—	—	—	—	—
Backhoe B 2002.232	—	—	—	—	—	—	14,214
Backhoe C 2001.047	—	—	—	—	—	—	—
Cat 2002.116	—	—	—	—	—	—	—
Closure/Postclosure	—	—	—	—	—	—	2,006,770
Lease 938 GII Wheel Loader	—	—	—	—	—	—	175,685
Lease D-6R Waste Disposal Dozer	—	—	—	—	—	—	114,035
Total Other Long-Term Debt Schedule				—	—	—	**2,379,782**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 2,379,782**

	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	$ 2,514
Local Cash Grants	39,031
State Cash Grants	—
Federal Cash Grants	15,000
Other Revenues	—
Total Revenues	**56,545**
Purchased Transportation	80,575
Other Expenses	870
Total Expenses	**81,445**
Net Transit Income (Loss)	**(24,900)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (24,900)**
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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sierra

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	—
Total Operating Expenses		8,371
Net Operating Income (Loss)		**(8,371)**
Total Non-Operating Revenue		9,361
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**990**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**990**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	629,514
Total Operating Expenses		1,483,401
Net Operating Income (Loss)		**(853,887)**
Total Non-Operating Revenues		65,415
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(788,472)**
Transfers In from the County		26,400
Transfers Out to the County		227,556
Net Transfers In (Out)		**(201,156)**
Net Income (Loss)	**$**	**(989,628)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

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 2006-07
Statement of County Revenues
County of Siskiyou

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 8,687,930
Less Than County Wide Funds - Secured and Unsecured	143,365
Property Tax In-Lieu of Vehicle License Fees	4,361,712
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	384,163
Total Property Taxes	**13,577,170**
Other Taxes	
Sales and Use Taxes	852,740
Transportation Tax (Non-Transit)	251,710
Property Transfer	279,350
Transient Lodging	536,374
Timber Yield	440,959
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	206
Total Other Taxes	**2,361,339**
Total Taxes	**15,938,509**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	60,950
Business Licenses	170,133
Construction Permits	462,338
Road Privileges and Permits	—
Zoning Permits	6,503
Franchises	264,987
Other	199,923
Total Licenses Permits and Franchises	**1,164,834**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	737,183
Other Court Fines	1,539,077
Forfeitures and Penalties	50,998
Penalties and Cost on Delinquent Taxes	98,310
Total Fines, Forfeitures and Penalties	**2,425,568**
Revenue from Use of Money and Property	
Interest	1,297,876
Rents and Concessions	392,994
Royalties	—
Total Revenue from the Use of Money and Property	**1,690,870**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	3,220,459
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	2,725,658
Public Assistance Administration	5,155,192
Public Assistance Programs	2,016,160
Realignment for Social Services	2,355,504
Health:	
Aid for Mental Health	9,457,510
Realignment for Mental Health	972,262
Medically Indigent Adults	—
Alcohol and Drug Abuse	169,601
Other Aid for Health	1,006,541
Realignment for Health Services	657,262
Homeowners' Property Tax Relief	160,279
Open Space Tax Relief	770,148
SB90 Mandated Costs	487,027
Public Safety Fund	2,507,485
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	273,117
Office of Criminal Justice and Planning Programs	76,011
Library	66,757
District Attorney Programs	162,687
Law Enforcement	691,937
Other	3,954,229
Total State	**36,885,826**
Federal	
Public Assistance Administration	5,770,367
Public Assistance Programs	5,936,958
Health Administration	268,780
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	121,075
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	748,076
DEA Programs/Drug and Alcohol Programs	602,959
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	2,120,509
Law Enforcement	385,583
Other	7,573,021
Total Federal	**23,527,328**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	251,990
Total Other Aid	**251,990**
Charges for Current Services	
Assessments and Tax Collection Fees	121,855
Property Tax Administrative Fees	176,857
Auditing and Accounting Fees	—
Communication Services	9,790
Election Services	24,984
Legal Services	50,776
Planning and Engineering Services	101,353
Agricultural Services	106,041
Civil Process Services	39,905
Court Fees and Costs	681,266
Booking Fees	98,210
Estate Fees	22,469
Human Services	4,667
Law Enforcement Services	885,156
Recording Fees	401,805
Road and Street Services	287,263
Health Fees	173,883
Mental Health Services	53,558
California Children Services	190
Sanitation Services	—
Institutional Care and Services	70,200
Library Services	16,122
Park and Recreation Fees	—
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	177,514
Other	1,966,788
Total Charges for Current Services	**5,470,652**
Miscellaneous Revenue	
Other Sales	76,016
Tobacco Settlement	460,021
Welfare Repayments	79,753
Cancelled Warrants	—
Other	449,501
Total Miscellaneous Revenue	**1,065,291**
Other Financing Sources	
Sale of Fixed Assets	15,600
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**15,600**
Total General County Revenues Before Transfers	**88,436,468**
Transfers In	
Total Transfers In from Enterprises	381,107
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 88,817,575**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Siskiyou

General	
Board of Supervisors	$ 458,126
Clerk of the Board	—
Administrative Officer	655,469
Other	22,642
Total Legislative and Administrative	**1,136,237**
Finance	
Auditor-Controller	1,230,542
Treasurer-Tax Collector	850,737
Assessor	1,450,446
Other	—
Total Finance	**3,531,725**
Counsel	
County Counsel	985,656
Other	—
Total Counsel	**985,656**
Total Personnel	**—**
Total Elections	**492,348**
Total Communications	**—**
Total Property Management	**627,285**
Plant Acquisition	
Jails	—
Courts	—
Other	475,200
Total Plant Acquisition	**475,200**
Total Promotion	**220,156**
Total Other General	**1,148,217**
Total General	**8,616,824**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	464,187
Fifty Percent Excess Revenue Calculation	91,318
Other Trial Court	167,365
County Clerk	313,734
Grand Jury (Including Audit)	39,173
District Attorney-Prosecution	2,489,106
District Attorney-Family Support	2,881,696
Public Defender	716,595
Court Appointed Counsel	438,134
Other	—
Total Judicial	**7,601,308**
Total Police Protection	**7,960,962**
Detention and Correction	
Adult Detention	4,230,303
Juvenile Detention	1,313,047
Probation	1,637,893
Total Detention and Correction	**7,181,243**
Total Fire Protection	**49,982**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	1,189,326
Building Inspector	505,972
Other	—
Total Protective Inspection	**1,695,298**
Other Protection	
Local Agency Formation Commission (LAFCO)	19,955
Recorder	356,787
Coroner	—
Emergency Services	498,795
Planning and Zoning	719,038
Pound	211,049
Other	1,376,506
Total Other Protection	**3,182,130**
Total Public Protection	**27,670,923**

Public Ways and Facilities	
Total Roads	11,543,208
Total Transportation Terminals	—
Total Transportation Systems	3,783
Total Parking Facilities	—
Total Public Ways and Facilities	**11,546,991**
Health	
Total Public Health	4,742,470
Total Medical Care	—
Total Mental Health	12,105,530
Total Drug and Alcohol Abuse Services	891,615
Total Health	**17,739,615**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	6,112,733
Aid Programs - Cash (Grants)	9,918,998
Total Welfare	**16,031,731**
Social Services	
Administration and Programs	1,351,602
Other	—
Total Social Services	**1,351,602**
General Relief	
Aid to Indigents	103,130
Indigent Burial	—
Total General Relief	**103,130**
Total Care of Court Wards	**61,572**
Total Veteran Services	**160,077**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	8,560
Total Other Public Assistance	**8,560**
Total Public Assistance	**17,716,672**
Education	
Total School Administration	—
Total Library Services	878,513
Total Agricultural Education	125,313
Total Other Education	—
Total Education	**1,003,826**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	100,022
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**100,022**
Debt Service	
Total Retirement of Long-Term Debt	122,110
Total Interest on Long-Term Debt	61,926
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**184,036**
Total General County Expenditures Before Transfers	**84,578,909**
Transfers Out	
Total Transfers Out to Enterprises	57,653
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 84,636,562**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 38,237,589	$ 8,866,513	$ 29,371,076

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Siskiyou

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Airport Construction 1	—	—	—	—	—	—	$ 2,288
Dump Closure Liability	—	—	—	—	—	—	—
Solid Waste Facility Compliance	—	—	—	—	—	—	300,000
02/03 Compens. Absences (GLTD)	—	—	—	—	—	—	—
02/03 Compensated Absences	—	—	—	—	—	—	—
Juvenile Hall - I Bank Loan	—	—	—	—	—	—	—
Sheriff Ford Lease #1	—	—	—	—	—	—	—
Sheriff Ford Lease #2	—	—	—	—	—	—	46,605
Sheriff Ford Lease #3	—	—	—	—	—	—	102,573
Solid Waste - I Bank Loan	—	—	—	—	—	—	1,827,648
Stage - Buses (3)	—	—	—	—	—	—	—
Task Force - Lease Copier	—	—	—	—	—	—	1,976
Total Other Long-Term Debt Schedule				—	—	—	**2,281,090**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 2,281,090**

	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	$ 208,070
Local Cash Grants	752,505
State Cash Grants	143,576
Federal Cash Grants	—
Other Revenues	194,608
Total Revenues	**1,298,759**
Purchased Transportation	—
Other Expenses	1,346,232
Total Expenses	**1,346,232**
Net Transit Income (Loss)	**(47,473)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (47,473)**
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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Siskiyou

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	129,703
Total Operating Expenses		738,422
Net Operating Income (Loss)		**(608,719)**
Total Non-Operating Revenue		272,933
Total Non-Operating Expenses		981
Income (Loss) Before Operating Transfers		**(336,767)**
Transfers In from the County		—
Transfers Out to the County		37,124
Net Transfers In (Out)		**(37,124)**
Net Income (Loss)	**$**	**(373,891)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	2,258,449
Total Operating Expenses		1,867,876
Net Operating Income (Loss)		**390,573**
Total Non-Operating Revenues		53,503
Total Non-Operating Expenses		86,368
Income (Loss) Before Operating Transfers		**357,708**
Transfers In from the County		57,653
Transfers Out to the County		343,983
Net Transfers In (Out)		**(286,330)**
Net Income (Loss)	**$**	**71,378**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, the county is no longer reporting the Other Long-Term Debt, Compensated Absences, in the Counties Annual Report.
   Reference: Table 6, Statement of Long-Term Debt

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Solano

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 73,446,030
Less Than County Wide Funds - Secured and Unsecured	7,577,164
Property Tax In-Lieu of Vehicle License Fees	39,307,143
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	217,109
Total Property Taxes	**120,547,446**
Other Taxes	
Sales and Use Taxes	2,115,430
Transportation Tax (Non-Transit)	580,000
Property Transfer	3,413,296
Transient Lodging	—
Timber Yield	—
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	4,248,650
Total Other Taxes	**10,357,376**
Total Taxes	**130,904,822**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	30,365
Business Licenses	1,321,739
Construction Permits	8,710,161
Road Privileges and Permits	101,709
Zoning Permits	112,683
Franchises	1,211,561
Other	1,978,506
Total Licenses Permits and Franchises	**13,466,724**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	4,540,939
Other Court Fines	1,547,450
Forfeitures and Penalties	2,445,854
Penalties and Cost on Delinquent Taxes	5,331,865
Total Fines, Forfeitures and Penalties	**13,866,108**
Revenue from Use of Money and Property	
Interest	13,664,720
Rents and Concessions	855,772
Royalties	17,614
Total Revenue from the Use of Money and Property	**14,538,106**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	6,243,570
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	16,371,691
Public Assistance Administration	28,723,475
Public Assistance Programs	28,969,078
Realignment for Social Services	17,054,902
Health:	
Aid for Mental Health	7,962,846
Realignment for Mental Health	9,630,538
Medically Indigent Adults	—
Alcohol and Drug Abuse	2,292,096
Other Aid for Health	12,910,708
Realignment for Health Services	4,486,613
Homeowners' Property Tax Relief	1,180,083
Open Space Tax Relief	723,493
SB90 Mandated Costs	5,808,980
Public Safety Fund	30,657,513
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	1,729,407
Office of Criminal Justice and Planning Programs	—
Library	869,942
District Attorney Programs	1,800,278
Law Enforcement	1,184,723
Other	13,399,169
Total State	**191,999,105**
Federal	
Public Assistance Administration	29,087,730
Public Assistance Programs	53,255,810
Health Administration	1,368,463
Workforce Investment Act (WIA)	5,464,575
Community Development Block Grant	—
Health Grants	3,146,158
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	1,234,662
Other	184,332
Total Federal	**93,741,730**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	19,973,518
Total Other Aid	**19,973,518**
Charges for Current Services	
Assessments and Tax Collection Fees	4,047,936
Property Tax Administrative Fees	—
Auditing and Accounting Fees	1,401,061
Communication Services	—
Election Services	178,907
Legal Services	1,639,475
Planning and Engineering Services	1,422,522
Agricultural Services	115,037
Civil Process Services	390,596
Court Fees and Costs	1,844,188
Booking Fees	—
Estate Fees	72,191
Human Services	122,432
Law Enforcement Services	3,553,783
Recording Fees	3,266,774
Road and Street Services	1,150,093
Health Fees	7,703,861
Mental Health Services	10,114,595
California Children Services	1,081,176
Sanitation Services	—
Institutional Care and Services	756,303
Library Services	5,050,833
Park and Recreation Fees	395,516
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	2,296,268
Other	25,944,858
Total Charges for Current Services	**72,548,405**
Miscellaneous Revenue	
Other Sales	115,676
Tobacco Settlement	270
Welfare Repayments	—
Cancelled Warrants	—
Other	3,696,437
Total Miscellaneous Revenue	**3,812,383**
Other Financing Sources	
Sale of Fixed Assets	66,294
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	3,645,000
Total Other Financing Sources	**3,711,294**
Total General County Revenues Before Transfers	**558,562,195**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 558,562,195**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Solano

General	
Board of Supervisors	$ 1,759,260
Clerk of the Board	—
Administrative Officer	2,809,304
Other	1,243,154
Total Legislative and Administrative	**5,811,718**
Finance	
Auditor-Controller	3,718,440
Treasurer-Tax Collector	2,544,056
Assessor	4,985,427
Other	—
Total Finance	**11,247,923**
Counsel	
County Counsel	2,852,798
Other	—
Total Counsel	**2,852,798**
Total Personnel	**2,278,134**
Total Elections	**3,010,015**
Total Communications	**—**
Total Property Management	**297,985**
Plant Acquisition	
Jails	—
Courts	7,273
Other	8,538,854
Total Plant Acquisition	**8,546,127**
Total Promotion	**363,704**
Total Other General	**13,082,266**
Total General	**47,490,670**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	8,174,426
Fifty Percent Excess Revenue Calculation	1,338,403
Other Trial Court	4,080,813
County Clerk	—
Grand Jury (Including Audit)	141,894
District Attorney-Prosecution	17,796,025
District Attorney-Family Support	11,689,253
Public Defender	11,726,126
Court Appointed Counsel	—
Other	3,369,860
Total Judicial	**58,316,800**
Total Police Protection	**58,724,863**
Detention and Correction	
Adult Detention	6,009,909
Juvenile Detention	8,818,016
Probation	20,272,832
Total Detention and Correction	**35,100,757**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	2,471,805
Building Inspector	1,174,964
Other	—
Total Protective Inspection	**3,646,769**
Other Protection	
Local Agency Formation Commission (LAFCO)	358,929
Recorder	2,240,708
Coroner	1,385,268
Emergency Services	2,307,161
Planning and Zoning	9,682,311
Pound	2,010,989
Other	20,257
Total Other Protection	**18,005,623**
Total Public Protection	**173,794,812**

Public Ways and Facilities	
Total Roads	16,385,561
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**16,385,561**
Health	
Total Public Health	39,326,497
Total Medical Care	8,862,309
Total Mental Health	45,492,064
Total Drug and Alcohol Abuse Services	5,410,927
Total Health	**99,091,797**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	67,743,049
Aid Programs - Cash (Grants)	46,474,032
Total Welfare	**114,217,081**
Social Services	
Administration and Programs	8,893,674
Other	5,823,865
Total Social Services	**14,717,539**
General Relief	
Aid to Indigents	10,479,732
Indigent Burial	7,425
Total General Relief	**10,487,157**
Total Care of Court Wards	**295,322**
Total Veteran Services	**571,104**
Other Public Assistance	
Workforce Investment Act (WIA)	5,563,205
Other	—
Total Other Public Assistance	**5,563,205**
Total Public Assistance	**145,851,408**
Education	
Total School Administration	—
Total Library Services	20,798,768
Total Agricultural Education	274,903
Total Other Education	—
Total Education	**21,073,671**
Recreation and Cultural Services	
Total Recreation Facilities	1,353,512
Total Cultural Services	—
Total Veteran Memorial Building	19,929
Total Small Craft Harbors	—
Total Recreation and Cultural	**1,373,441**
Debt Service	
Total Retirement of Long-Term Debt	10,512,505
Total Interest on Long-Term Debt	14,719,832
Total Interest on Short-Term Notes and Warrants	1,806,177
Total Debt Service	**27,038,514**
Total General County Expenditures Before Transfers	**532,099,874**
Transfers Out	
Total Transfers Out to Enterprises	1,546,159
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 533,646,033**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 417,705,205	$ 122,958,935	$ 294,746,270

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Solano

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Unfunded Actuarial Accrued Liab	2004	2004	2023	$ 96,665,000	$ 96,665,000	$ 10,000,000	$ 86,665,000
Unfunded Actuarial Accrued Liab	2005	2005	2025	42,385,000	42,385,000	1,245,000	41,140,000
Total Pension Obligation Bonds				**139,050,000**	**139,050,000**	**11,245,000**	**127,805,000**
State Construction Loans							
Nut Tree Airport Hangars	2002	—	—	1,300,000	—	180,889	200,964
CA Energy Commission	2001	—	—	1,027,088	—	634,408	289,971
Total State Construction Loans				**2,327,088**	**—**	**815,297**	**490,935**
Other Long-Term Debt Schedule							
Ameritech/SBC Capital Srvces	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	18,431,473
Pitney Bowes Capital Lease	—	—	—	—	—	—	28,967
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**18,460,440**
County Total Bonds and Other Long-Term Debt				**$ 141,377,088**	**$ 139,050,000**	**$ 12,060,297**	**$ 146,756,375**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 231,399,393**

* 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 2006-07
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	$	951,027
Total Operating Expenses		1,650,304
Net Operating Income (Loss)		**(699,277)**
Total Non-Operating Revenue		3,421,432
Total Non-Operating Expenses		50,059
Income (Loss) Before Operating Transfers		**2,672,096**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**2,672,096**
Current Year Capital Outlay (Enterprise Activity)	**$**	**3,516,912**

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:		**Fouts Springs YF**
Total Operating Revenue	$	3,148,755
Total Operating Expense		3,458,998
Net Operating Income (Loss)		**(310,243)**
Total Non-Operating Revenue		620,274
Total Non-Operating Expenses		121,271
Income (Loss) Before Operating Transfers		**188,760**
Transfers In from the County		1,546,159
Transfers Out to the County		—
Net Transfers In (Out)		**1,546,159**
Net Income (Loss)	**$**	**1,734,919**
Current Year Capital Outlay	**$**	**—**

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 is to provide 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 $4.2 million in the current fiscal year.
   Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Sonoma

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 135,865,587
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	42,650,612
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	(226,233)
Total Property Taxes	**178,289,966**
Other Taxes	
Sales and Use Taxes	15,186,204
Transportation Tax (Non-Transit)	—
Property Transfer	5,470,116
Transient Lodging	7,164,669
Timber Yield	62,306
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	576
Total Other Taxes	**27,883,871**
Total Taxes	**206,173,837**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	569,032
Business Licenses	2,131,395
Construction Permits	10,629,889
Road Privileges and Permits	53,730
Zoning Permits	—
Franchises	2,589,076
Other	1,504,284
Total Licenses Permits and Franchises	**17,477,406**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	345,229
Other Court Fines	4,535,096
Forfeitures and Penalties	3,071,459
Penalties and Cost on Delinquent Taxes	3,343,000
Total Fines, Forfeitures and Penalties	**11,294,784**
Revenue from Use of Money and Property	
Interest	20,042,431
Rents and Concessions	1,003,062
Royalties	—
Total Revenue from the Use of Money and Property	**21,045,493**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	9,134,544
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	25,817,541
Public Assistance Administration	54,391,765
Public Assistance Programs	28,676,604
Realignment for Social Services	18,911,944
Health:	
Aid for Mental Health	12,479,661
Realignment for Mental Health	9,680,147
Medically Indigent Adults	—
Alcohol and Drug Abuse	—
Other Aid for Health	18,465,851
Realignment for Health Services	6,950,700
Homeowners' Property Tax Relief	1,371,660
Open Space Tax Relief	440,429
SB90 Mandated Costs	433,979
Public Safety Fund	38,786,025
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	—
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Law Enforcement	—
Other	35,795,914
Total State	**261,336,764**
Federal	
Public Assistance Administration	22,478,409
Public Assistance Programs	9,114,922
Health Administration	—
Workforce Investment Act (WIA)	2,241,014
Community Development Block Grant	—
Health Grants	—
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	38,752
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	9,684,424
Aging Programs	1,512,882
Senior Citizens Programs	—
Road Projects	11,198,101
Law Enforcement	121,716
Other	4,841,259
Total Federal	**61,231,479**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	19,235,645
Total Other Aid	**19,235,645**
Charges for Current Services	
Assessments and Tax Collection Fees	4,829,683
Property Tax Administrative Fees	2,479,360
Auditing and Accounting Fees	2,952,684
Communication Services	464,629
Election Services	1,140,944
Legal Services	1,852,082
Planning and Engineering Services	3,712,215
Agricultural Services	546,144
Civil Process Services	250,566
Court Fees and Costs	887,173
Booking Fees	850,131
Estate Fees	165,150
Human Services	370,654
Law Enforcement Services	477,887
Recording Fees	4,550,343
Road and Street Services	3,041,884
Health Fees	3,045,078
Mental Health Services	2,157,145
California Children Services	—
Sanitation Services	—
Institutional Care and Services	6,693,024
Library Services	22,186
Park and Recreation Fees	2,013,398
Other:	
Personnel Services	421
Building Maintenance and Grounds	—
Administrative Services	—
Other	12,153,131
Total Charges for Current Services	**54,655,912**
Miscellaneous Revenue	
Other Sales	2,353,749
Tobacco Settlement	—
Welfare Repayments	3,814
Cancelled Warrants	30,302
Other	9,753,134
Total Miscellaneous Revenue	**12,140,999**
Other Financing Sources	
Sale of Fixed Assets	—
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**—**
Total General County Revenues Before Transfers	**664,592,319**
Transfers In	
Total Transfers In from Enterprises	71,333
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 664,663,652**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Sonoma

General	
Board of Supervisors	$ 2,314,231
Clerk of the Board	—
Administrative Officer	2,731,589
Other	983,177
Total Legislative and Administrative	**6,028,997**
Finance	
Auditor-Controller	11,861,459
Treasurer-Tax Collector	4,290,507
Assessor	8,907,899
Other	1,217,408
Total Finance	**26,277,273**
Counsel	
County Counsel	4,447,448
Other	—
Total Counsel	**4,447,448**
Total Personnel	**4,381,548**
Total Elections	**4,615,670**
Total Communications	**1,774,580**
Total Property Management	**10,106,056**
Plant Acquisition	
Jails	2,482,636
Courts	138,914
Other	17,559,955
Total Plant Acquisition	**20,181,505**
Total Promotion	**2,931,624**
Total Other General	**24,194,841**
Total General	**104,939,542**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	7,601,654
Fifty Percent Excess Revenue Calculation	976,863
Other Trial Court	7,537,112
County Clerk	544,424
Grand Jury (Including Audit)	72,502
District Attorney-Prosecution	17,188,311
District Attorney-Family Support	15,124,698
Public Defender	8,173,417
Court Appointed Counsel	—
Other	—
Total Judicial	**57,218,981**
Total Police Protection	**59,580,509**
Detention and Correction	
Adult Detention	52,715,651
Juvenile Detention	23,220,340
Probation	14,186,184
Total Detention and Correction	**90,122,175**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	3,102,319
Building Inspector	—
Other	687,572
Total Protective Inspection	**3,789,891**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	1,912,310
Coroner	2,417,717
Emergency Services	3,150,109
Planning and Zoning	19,529,898
Pound	3,475,499
Other	140,763
Total Other Protection	**30,626,296**
Total Public Protection	**241,337,852**

Public Ways and Facilities	
Total Roads	45,984,105
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**45,984,105**
Health	
Total Public Health	56,667,000
Total Medical Care	—
Total Mental Health	45,464,922
Total Drug and Alcohol Abuse Services	15,904,893
Total Health	**118,036,815**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	69,267,621
Aid Programs - Cash (Grants)	32,851,155
Total Welfare	**102,118,776**
Social Services	
Administration and Programs	22,970,943
Other	—
Total Social Services	**22,970,943**
General Relief	
Aid to Indigents	902,753
Indigent Burial	—
Total General Relief	**902,753**
Total Care of Court Wards	**—**
Total Veteran Services	**419,600**
Other Public Assistance	
Workforce Investment Act (WIA)	2,653,081
Other	5,513,884
Total Other Public Assistance	**8,166,965**
Total Public Assistance	**134,579,037**
Education	
Total School Administration	—
Total Library Services	—
Total Agricultural Education	1,006,730
Total Other Education	—
Total Education	**1,006,730**
Recreation and Cultural Services	
Total Recreation Facilities	11,307,790
Total Cultural Services	—
Total Veteran Memorial Building	1,597,580
Total Small Craft Harbors	—
Total Recreation and Cultural	**12,905,370**
Debt Service	
Total Retirement of Long-Term Debt	13,801,177
Total Interest on Long-Term Debt	16,671,747
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**30,472,924**
Total General County Expenditures Before Transfers	**689,262,375**
Transfers Out	
Total Transfers Out to Enterprises	2,672,565
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 691,934,940**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 455,712,246	$ 242,379,056	$ 213,333,190

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sonoma

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Fund Obligation	1993	1993	2013	$ 97,400,000	$ 97,400,000	$ 34,500,000	$ 62,900,000
Pension Fund Obligation 2003 A	2003	2003	2023	210,200,000	210,200,000	7,175,000	203,025,000
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**	**41,675,000**	**286,925,000**
Special Assessment Bonds							
1915 Act - Willowsich Estate	1988	1989	2008	836,205	245,000	105,000	140,000
1915 Act - Sunnyslope	1991	1992	2011	817,627	250,000	50,000	200,000
1915 Act - Airport Business Center 96	1996	1997	2006	195,348	46,000	46,000	—
1915 Act - Airport Business Center 97	1997	1998	2010	3,120,000	1,621,000	510,000	1,111,000
1915 Act - Larkfield Sewer	1997	1998	2011	1,187,000	548,000	140,000	408,000
1915 Act - South S.R. Avenue	1997	1998	2009	1,476,000	743,000	261,000	482,000
1915 Act - Vinecrest Road	1997	1998	2011	1,869,000	1,158,000	294,000	864,000
1915 Act - Canon Manor West	2006	2007	2031	4,866,576	4,866,576	—	4,866,576
Total Special Assessment Bonds				**14,367,756**	**9,477,576**	**1,406,000**	**8,071,576**
State Construction Loans							
Marina Air. Hangars	1984	—	—	12,791,313	—	3,237,905	1,691,213
Hangar and Building	2003	—	—	2,545,000	—	208,097	1,414,303
Total State Construction Loans				**15,336,313**	**—**	**3,446,002**	**3,105,516**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	33,871,527
Postclosure Landfill Liability	—	—	—	—	—	—	105,353,178
Various Short-Term Capital Leases	—	—	—	—	—	—	405,170
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**139,629,875**
County Total Bonds and Other Long-Term Debt				**$ 358,304,069**	**$ 338,077,576**	**$ 46,527,002**	**$ 437,731,967**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 53,602,227**

* 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	95,000
Total Operating Revenue	**95,000**
Total Operating Expenses	510,000
Net Operating Income (Loss)	**(415,000)**
Total Non-Operating Revenue	348,000
Total Non-Operating Expenses	367,000
Net Non-Operating Income	**(19,000)**
Net Income Before Extraordinary Items	**(434,000)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(434,000)**
Transfers In from the County	663,000
Transfers Out to the County	—
Net Transfers In (Out)	**663,000**
Net Income (Loss)	**$ 229,000**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 1,858,615
Local Cash Grants	7,402,633
State Cash Grants	1,233,345
Federal Cash Grants	1,129,242
Other Revenues	246,695
Total Revenues	**11,870,530**
Purchased Transportation	7,675,499
Other Expenses	6,427,213
Total Expenses	**14,102,712**
Net Transit Income (Loss)	**(2,232,182)**
Gain or Loss on Disposal of Fixed Assets	(1,983)
Total Operator Net Income (Loss)	**$ (2,234,165)**
Capital Additions to Equity	
Total Local Capital Grants	$ 974,451
Total State Capital Grants	531,050
Total Federal Capital Grants	2,823,593
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ 4,329,094**

Table 6. Counties Annual Report — Fiscal Year 2006-07
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	$	2,592,005
Total Operating Expenses		3,113,172
Net Operating Income (Loss)		**(521,167)**
Total Non-Operating Revenue		1,862,586
Total Non-Operating Expenses		175,159
Income (Loss) Before Operating Transfers		**1,166,260**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**1,166,260**
Current Year Capital Outlay (Enterprise Activity)	**$**	**2,000,162**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	35,252,101
Total Operating Expenses		44,583,387
Net Operating Income (Loss)		**(9,331,286)**
Total Non-Operating Revenues		3,179,208
Total Non-Operating Expenses		579,363
Income (Loss) Before Operating Transfers		**(6,731,441)**
Transfers In from the County		—
Transfers Out to the County		71,333
Net Transfers In (Out)		**(71,333)**
Net Income (Loss)	**$**	**(6,802,774)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**1,349,307**

Other Enterprise Statement of Revenues and Expenses:		**Harbor**
Total Operating Revenue	$	1,728,762
Total Operating Expense		1,957,486
Net Operating Income (Loss)		**(228,724)**
Total Non-Operating Revenue		7,787,156
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**7,558,432**
Transfers In from the County		2,009,565
Transfers Out to the County		—
Net Transfers In (Out)		**2,009,565**
Net Income (Loss)	**$**	**9,567,997**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Stanislaus

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 47,476,554
Less Than County Wide Funds - Secured and Unsecured	1,009,238
Property Tax In-Lieu of Vehicle License Fees	50,417,888
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	120,885
Total Property Taxes	**99,024,565**
Other Taxes	
Sales and Use Taxes	21,213,896
Transportation Tax (Non-Transit)	2,494,114
Property Transfer	2,464,222
Transient Lodging	668,026
Timber Yield	—
Aircraft	249,436
Construction Development Taxes	14,522,946
Utility Users Tax	—
Other	8,812,813
Total Other Taxes	**50,425,453**
Total Taxes	**149,450,018**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	658,173
Business Licenses	87,130
Construction Permits	2,940,544
Road Privileges and Permits	74,521
Zoning Permits	267,903
Franchises	1,090,128
Other	516,568
Total Licenses Permits and Franchises	**5,634,967**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	1,511,833
Other Court Fines	3,402,513
Forfeitures and Penalties	2,620,225
Penalties and Cost on Delinquent Taxes	5,797,170
Total Fines, Forfeitures and Penalties	**13,331,741**
Revenue from Use of Money and Property	
Interest	21,141,309
Rents and Concessions	1,310,498
Royalties	—
Total Revenue from the Use of Money and Property	**22,451,807**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	8,535,699
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	20,411,214
Public Assistance Administration	64,031,632
Public Assistance Programs	44,014,820
Realignment for Social Services	16,091,709
Health:	
Aid for Mental Health	11,733,890
Realignment for Mental Health	10,678,757
Medically Indigent Adults	—
Alcohol and Drug Abuse	2,641,730
Other Aid for Health	2,579,612
Realignment for Health Services	5,051,581
Homeowners' Property Tax Relief	663,660
Open Space Tax Relief	1,545,374
SB90 Mandated Costs	7,174,052
Public Safety Fund	37,255,932
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	2,205,510
Office of Criminal Justice and Planning Programs	2,988,530
Library	296,946
District Attorney Programs	26,429
Law Enforcement	94,843
Other	21,890,275
Total State	**259,912,195**
Federal	
Public Assistance Administration	73,702,820
Public Assistance Programs	38,836,350
Health Administration	4,267,730
Workforce Investment Act (WIA)	6,976,256
Community Development Block Grant	—
Health Grants	4,221,773
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	1,314,095
Senior Citizens Programs	—
Road Projects	282,800
Law Enforcement	112,251
Other	8,091,163
Total Federal	**137,805,238**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	2,872,646
Total Other Aid	**2,872,646**
Charges for Current Services	
Assessments and Tax Collection Fees	1,534,038
Property Tax Administrative Fees	1,530,567
Auditing and Accounting Fees	3,677
Communication Services	—
Election Services	975,715
Legal Services	243,036
Planning and Engineering Services	508,776
Agricultural Services	463,118
Civil Process Services	491,222
Court Fees and Costs	1,778,579
Booking Fees	—
Estate Fees	162,319
Human Services	732,105
Law Enforcement Services	12,745,109
Recording Fees	4,961,360
Road and Street Services	231,224
Health Fees	5,529,102
Mental Health Services	13,602,924
California Children Services	4,172
Sanitation Services	747,827
Institutional Care and Services	991,178
Library Services	585,631
Park and Recreation Fees	1,675,165
Other:	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	16,056,092
Total Charges for Current Services	**65,552,936**
Miscellaneous Revenue	
Other Sales	328,438
Tobacco Settlement	—
Welfare Repayments	—
Cancelled Warrants	275,475
Other	6,519,349
Total Miscellaneous Revenue	**7,123,262**
Other Financing Sources	
Sale of Fixed Assets	15,401
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	320,763
Total Other Financing Sources	**336,164**
Total General County Revenues Before Transfers	**664,470,974**
Transfers In	
Total Transfers In from Enterprises	1,674,805
Operating Transfers Between Funds Other Than Governmental and Enterprise	419,071
Total General County Revenues and Transfers In	**$ 666,564,850**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Stanislaus

General	
Board of Supervisors	$ 1,417,465
Clerk of the Board	—
Administrative Officer	5,424,585
Other	—
Total Legislative and Administrative	**6,842,050**
Finance	
Auditor-Controller	3,919,921
Treasurer-Tax Collector	2,806,238
Assessor	5,458,293
Other	492,957
Total Finance	**12,677,409**
Counsel	
County Counsel	2,181,113
Other	—
Total Counsel	**2,181,113**
Total Personnel	**—**
Total Elections	**2,337,409**
Total Communications	**—**
Total Property Management	**6,898,611**
Plant Acquisition	
Jails	—
Courts	—
Other	16,278,295
Total Plant Acquisition	**16,278,295**
Total Promotion	**752,432**
Total Other General	**13,446,410**
Total General	**61,413,729**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	4,695,230
Fifty Percent Excess Revenue Calculation	1,036,665
Other Trial Court	5,826,566
County Clerk	3,061,288
Grand Jury (Including Audit)	117,548
District Attorney-Prosecution	14,492,325
District Attorney-Family Support	15,574,640
Public Defender	8,538,888
Court Appointed Counsel	—
Other	—
Total Judicial	**53,343,150**
Total Police Protection	**43,315,957**
Detention and Correction	
Adult Detention	30,312,905
Juvenile Detention	10,342,824
Probation	10,629,201
Total Detention and Correction	**51,284,930**
Total Fire Protection	**1,294,460**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	3,646,080
Building Inspector	2,926,929
Other	—
Total Protective Inspection	**6,573,009**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	—
Coroner	1,286,632
Emergency Services	2,279,919
Planning and Zoning	4,956,177
Pound	3,073,821
Other	7,536,232
Total Other Protection	**19,132,781**
Total Public Protection	**174,944,287**

Public Ways and Facilities	
Total Roads	19,541,918
Total Transportation Terminals	224,532
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**19,766,450**
Health	
Total Public Health	23,945,419
Total Medical Care	27,429,040
Total Mental Health	53,163,944
Total Drug and Alcohol Abuse Services	5,860,047
Total Health	**110,398,450**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	125,919,473
Aid Programs - Cash (Grants)	2,809,475
Total Welfare	**128,728,948**
Social Services	
Administration and Programs	83,294,811
Other	—
Total Social Services	**83,294,811**
General Relief	
Aid to Indigents	—
Indigent Burial	—
Total General Relief	**—**
Total Care of Court Wards	**—**
Total Veteran Services	**—**
Other Public Assistance	
Workforce Investment Act (WIA)	9,004,250
Other	—
Total Other Public Assistance	**9,004,250**
Total Public Assistance	**221,028,009**
Education	
Total School Administration	—
Total Library Services	9,863,180
Total Agricultural Education	407,495
Total Other Education	—
Total Education	**10,270,675**
Recreation and Cultural Services	
Total Recreation Facilities	8,430,190
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**8,430,190**
Debt Service	
Total Retirement of Long-Term Debt	17,462,191
Total Interest on Long-Term Debt	9,938,127
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**27,400,318**
Total General County Expenditures Before Transfers	**633,652,108**
Transfers Out	
Total Transfers Out to Enterprises	15,882,906
Operating Transfers Between Funds Other Than Governmental and Enterprise	402,067
Total General County Expenditures and Transfers Out	**$ 649,937,081**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 251,298,451	$ 163,026,230	$ 88,272,221

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Stanislaus

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1998	2013	$ 108,970,000	$ 108,970,000	$ 45,995,000	$ 62,975,000
Total Pension Obligation Bonds				**108,970,000**	**108,970,000**	**45,995,000**	**62,975,000**
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	274,370
Capital Leases - Enterprise	—	—	—	—	—	—	41,145
Compensated Absences	—	—	—	—	—	—	24,991,570
Compensated Absences - Enterprise	—	—	—	—	—	—	1,865,809
General Fund Loan	—	—	—	—	—	—	18,070,441
Postclosure Landfill Liability	—	—	—	—	—	—	13,527,554
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**58,770,889**
County Total Bonds and Other Long-Term Debt				**$ 108,970,000**	**$ 108,970,000**	**$ 45,995,000**	**$ 121,745,889**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 139,875,027**

* 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	$ 52,302,182
Total Deductions from Revenues	24,815,550
Net Patient Revenue	**27,486,632**
Total Other Operating Revenues	5,147,914
Total Operating Revenue	**32,634,546**
Total Operating Expenses	44,894,114
Net Operating Income (Loss)	**(12,259,568)**
Total Non-Operating Revenue	465,238
Total Non-Operating Expenses	1,380,712
Net Non-Operating Income	**(915,474)**
Net Income Before Extraordinary Items	**(13,175,042)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(13,175,042)**
Transfers In from the County	15,301,752
Transfers Out to the County	411,250
Net Transfers In (Out)	**14,890,502**
Net Income (Loss)	**$ 1,715,460**
Current Year Capital Outlay (Enterprise Activity)	**$ 130,711**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 271,523
Local Cash Grants	2,626,260
State Cash Grants	23,560
Federal Cash Grants	447,924
Other Revenues	86,037
Total Revenues	**3,455,304**
Purchased Transportation	1,998,811
Other Expenses	854,649
Total Expenses	**2,853,460**
Net Transit Income (Loss)	**601,844**
Gain or Loss on Disposal of Fixed Assets	(34,967)
Total Operator Net Income (Loss)	**$ 566,877**
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 2006-07
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	$	12,658,068
Total Operating Expenses		16,406,098
Net Operating Income (Loss)		**(3,748,030)**
Total Non-Operating Revenues		2,525,743
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(1,222,287)**
Transfers In from the County		—
Transfers Out to the County		29,985
Net Transfers In (Out)		**(29,985)**
Net Income (Loss)	**$**	**(1,252,272)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:		**Jail Commissary**
Total Operating Revenue	$	1,589,947
Total Operating Expense		1,553,968
Net Operating Income (Loss)		**35,979**
Total Non-Operating Revenue		59,564
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**95,543**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**95,543**
Current Year Capital Outlay	**$**	**—**

Other Enterprise Statement of Revenues and Expenses:		**Stan. Behav. Hlth.**
Total Operating Revenue	$	13,819,608
Total Operating Expense		14,731,829
Net Operating Income (Loss)		**(912,221)**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		302,014
Income (Loss) Before Operating Transfers		**(1,214,235)**
Transfers In from the County		581,154
Transfers Out to the County		1,233,570
Net Transfers In (Out)		**(652,416)**
Net Income (Loss)	**$**	**(1,866,651)**
Current Year Capital Outlay	**$**	**—**

Comments

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

1. Informational Note: In March 2004, county voters approved a 1/8-cent local sales tax, referred to as Measure B. This revenue provides funds for improvement of library services throughout Stanislaus County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure B revenue in the amount of $8.8 million in the current fiscal year.
   Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Sutter

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 14,046,789
Less Than County Wide Funds - Secured and Unsecured	337,615
Property Tax In-Lieu of Vehicle License Fees	8,583,361
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	(5,501)
Total Property Taxes	**22,962,264**
Other Taxes	
Sales and Use Taxes	3,999,811
Transportation Tax (Non-Transit)	868,442
Property Transfer	457,616
Transient Lodging	51,144
Timber Yield	—
Aircraft	—
Construction Development Taxes	1,206,880
Utility Users Tax	—
Other	—
Total Other Taxes	**6,583,893**
Total Taxes	**29,546,157**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	81,373
Business Licenses	—
Construction Permits	431,021
Road Privileges and Permits	28,369
Zoning Permits	—
Franchises	1,932,137
Other	271,499
Total Licenses Permits and Franchises	**2,744,399**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	459,838
Other Court Fines	1,214,071
Forfeitures and Penalties	248,253
Penalties and Cost on Delinquent Taxes	780,738
Total Fines, Forfeitures and Penalties	**2,702,900**
Revenue from Use of Money and Property	
Interest	2,312,868
Rents and Concessions	117,594
Royalties	—
Total Revenue from the Use of Money and Property	**2,430,462**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	2,154,519
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	7,269,469
Public Assistance Administration	7,155,797
Public Assistance Programs	6,094,702
Realignment for Social Services	3,438,256
Health:	
Aid for Mental Health	7,261,737
Realignment for Mental Health	3,910,475
Medically Indigent Adults	—
Alcohol and Drug Abuse	—
Other Aid for Health	1,308,848
Realignment for Health Services	1,954,092
Homeowners' Property Tax Relief	202,536
Open Space Tax Relief	240,219
SB90 Mandated Costs	1,164,901
Public Safety Fund	7,036,433
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	452,393
Office of Criminal Justice and Planning Programs	501,880
Library	222,975
District Attorney Programs	—
Law Enforcement	347,004
Other	4,689,861
Total State	**55,406,097**
Federal	
Public Assistance Administration	5,607,126
Public Assistance Programs	12,291,161
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	5,933,633
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	72,737
DEA Programs/Drug and Alcohol Programs	1,005,490
District Attorney Programs	40,190
Aging Programs	—
Senior Citizens Programs	—
Road Projects	1,192,100
Law Enforcement	326,054
Other	324,872
Total Federal	**26,793,363**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	1,923,120
Total Other Aid	**1,923,120**
Charges for Current Services	
Assessments and Tax Collection Fees	329,345
Property Tax Administrative Fees	456,507
Auditing and Accounting Fees	2,400
Communication Services	—
Election Services	134,792
Legal Services	53,102
Planning and Engineering Services	92,201
Agricultural Services	166,010
Civil Process Services	52,418
Court Fees and Costs	998,675
Booking Fees	—
Estate Fees	37,385
Human Services	84,557
Law Enforcement Services	1,265,544
Recording Fees	479,599
Road and Street Services	771
Health Fees	312,621
Mental Health Services	1,022,105
California Children Services	—
Sanitation Services	—
Institutional Care and Services	99,156
Library Services	55,686
Park and Recreation Fees	—
Other:	
Personnel Services	998
Building Maintenance and Grounds	—
Administrative Services	98,044
Other	1,364,867
Total Charges for Current Services	**7,106,783**
Miscellaneous Revenue	
Other Sales	137,242
Tobacco Settlement	819,609
Welfare Repayments	—
Cancelled Warrants	—
Other	1,098,958
Total Miscellaneous Revenue	**2,055,809**
Other Financing Sources	
Sale of Fixed Assets	17,320
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**17,320**
Total General County Revenues Before Transfers	**130,726,410**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 130,726,410**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Sutter

General	
Board of Supervisors	$ 358,449
Clerk of the Board	156,964
Administrative Officer	753,622
Other	886,519
Total Legislative and Administrative	**2,155,554**
Finance	
Auditor-Controller	1,142,629
Treasurer-Tax Collector	590,494
Assessor	2,157,664
Other	312,527
Total Finance	**4,203,314**
Counsel	
County Counsel	952,651
Other	—
Total Counsel	**952,651**
Total Personnel	**705,798**
Total Elections	**610,317**
Total Communications	**2,561,026**
Total Property Management	**2,915,684**
Plant Acquisition	
Jails	—
Courts	—
Other	1,662,957
Total Plant Acquisition	**1,662,957**
Total Promotion	**—**
Total Other General	**5,674,548**
Total General	**21,441,849**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	678,681
Fifty Percent Excess Revenue Calculation	298,266
Other Trial Court	292,332
County Clerk	193,691
Grand Jury (Including Audit)	82,428
District Attorney-Prosecution	2,764,258
District Attorney-Family Support	2,930,816
Public Defender	531,968
Court Appointed Counsel	—
Other	438,897
Total Judicial	**8,211,337**
Total Police Protection	**6,934,528**
Detention and Correction	
Adult Detention	5,304,545
Juvenile Detention	1,413,458
Probation	3,077,279
Total Detention and Correction	**9,795,282**
Total Fire Protection	**585,924**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	2,201,519
Building Inspector	—
Other	—
Total Protective Inspection	**2,201,519**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	546,344
Coroner	—
Emergency Services	—
Planning and Zoning	—
Pound	—
Other	181,980
Total Other Protection	**728,324**
Total Public Protection	**28,456,914**

Public Ways and Facilities	
Total Roads	5,826,628
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**5,826,628**
Health	
Total Public Health	10,393,129
Total Medical Care	—
Total Mental Health	22,110,970
Total Drug and Alcohol Abuse Services	—
Total Health	**32,504,099**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	7,556,295
Aid Programs - Cash (Grants)	15,261,144
Total Welfare	**22,817,439**
Social Services	
Administration and Programs	4,879,349
Other	—
Total Social Services	**4,879,349**
General Relief	
Aid to Indigents	40,702
Indigent Burial	—
Total General Relief	**40,702**
Total Care of Court Wards	**—**
Total Veteran Services	**81,425**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	—
Total Other Public Assistance	**—**
Total Public Assistance	**27,818,915**
Education	
Total School Administration	—
Total Library Services	1,254,088
Total Agricultural Education	177,934
Total Other Education	—
Total Education	**1,432,022**
Recreation and Cultural Services	
Total Recreation Facilities	254,908
Total Cultural Services	264,256
Total Veteran Memorial Building	192,780
Total Small Craft Harbors	—
Total Recreation and Cultural	**711,944**
Debt Service	
Total Retirement of Long-Term Debt	195,665
Total Interest on Long-Term Debt	176,210
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**371,875**
Total General County Expenditures Before Transfers	**118,564,246**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 118,564,246**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 133,080,357	$ 36,036,064	$ 97,044,293

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sutter

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Construct Hangars	—	—	—	—	—	—	$ 119,536
Total Other Long-Term Debt Schedule				—	—	—	**119,536**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 119,536**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 3,546,645**

* 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 2006-07
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	$	168,048
Total Operating Expenses		247,315
Net Operating Income (Loss)		**(79,267)**
Total Non-Operating Revenue		62,127
Total Non-Operating Expenses		55,559
Income (Loss) Before Operating Transfers		**(72,699)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(72,699)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Tehama

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 10,013,245
Less Than County Wide Funds - Secured and Unsecured	2,830,647
Property Tax In-Lieu of Vehicle License Fees	5,945,497
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	25,362
Total Property Taxes	**18,814,751**
Other Taxes	
Sales and Use Taxes	1,802,647
Transportation Tax (Non-Transit)	818,760
Property Transfer	358,286
Transient Lodging	9,570
Timber Yield	127,683
Aircraft	45,047
Construction Development Taxes	—
Utility Users Tax	—
Other	1,380
Total Other Taxes	**3,163,373**
Total Taxes	**21,978,124**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	79,943
Business Licenses	11,451
Construction Permits	767,683
Road Privileges and Permits	17,447
Zoning Permits	28,075
Franchises	892,011
Other	424,055
Total Licenses Permits and Franchises	**2,220,665**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	602,755
Other Court Fines	352,289
Forfeitures and Penalties	41,077
Penalties and Cost on Delinquent Taxes	607,354
Total Fines, Forfeitures and Penalties	**1,603,475**
Revenue from Use of Money and Property	
Interest	1,854,917
Rents and Concessions	121,827
Royalties	—
Total Revenue from the Use of Money and Property	**1,976,744**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	2,249,266
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	4,272,901
Public Assistance Administration	7,306,199
Public Assistance Programs	5,409,418
Realignment for Social Services	2,487,079
Health:	
Aid for Mental Health	1,348,671
Realignment for Mental Health	1,660,615
Medically Indigent Adults	—
Alcohol and Drug Abuse	1,275,860
Other Aid for Health	1,835,857
Realignment for Health Services	1,028,750
Homeowners' Property Tax Relief	237,240
Open Space Tax Relief	969,209
SB90 Mandated Costs	714,998
Public Safety Fund	3,477,652
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	296,588
Office of Criminal Justice and Planning Programs	31,649
Library	35,523
District Attorney Programs	554,972
Law Enforcement	331,112
Other	4,802,818
Total State	**40,326,377**
Federal	
Public Assistance Administration	8,492,928
Public Assistance Programs	6,231,086
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	149,294
Health Grants	—
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	337,601
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	58,361
Aging Programs	—
Senior Citizens Programs	173,869
Road Projects	850,772
Law Enforcement	312,480
Other	2,024,228
Total Federal	**18,630,619**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	454,750
Total Other Aid	**454,750**
Charges for Current Services	
Assessments and Tax Collection Fees	290,041
Property Tax Administrative Fees	202,635
Auditing and Accounting Fees	300,710
Communication Services	—
Election Services	47,391
Legal Services	103,783
Planning and Engineering Services	116,768
Agricultural Services	319,966
Civil Process Services	33,546
Court Fees and Costs	877,865
Booking Fees	50,659
Estate Fees	13,779
Human Services	12,580
Law Enforcement Services	261,010
Recording Fees	589,476
Road and Street Services	443,864
Health Fees	890,610
Mental Health Services	3,010,685
California Children Services	106
Sanitation Services	—
Institutional Care and Services	66,045
Library Services	13,215
Park and Recreation Fees	25,214
Other:	
Personnel Services	137,936
Building Maintenance and Grounds	—
Administrative Services	19,156
Other	617,899
Total Charges for Current Services	**8,444,939**
Miscellaneous Revenue	
Other Sales	938
Tobacco Settlement	—
Welfare Repayments	329,560
Cancelled Warrants	—
Other	782,491
Total Miscellaneous Revenue	**1,112,989**
Other Financing Sources	
Sale of Fixed Assets	28,185
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**28,185**
Total General County Revenues Before Transfers	**96,776,867**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 96,776,867**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Tehama

General	
Board of Supervisors	$ 360,997
Clerk of the Board	140,713
Administrative Officer	—
Other	111,866
Total Legislative and Administrative	**613,576**
Finance	
Auditor-Controller	700,125
Treasurer-Tax Collector	546,891
Assessor	1,368,734
Other	199,901
Total Finance	**2,815,651**
Counsel	
County Counsel	475,206
Other	18,722
Total Counsel	**493,928**
Total Personnel	**318,911**
Total Elections	**326,685**
Total Communications	**—**
Total Property Management	**1,051,255**
Plant Acquisition	
Jails	61,139
Courts	—
Other	5,816,588
Total Plant Acquisition	**5,877,727**
Total Promotion	**55,986**
Total Other General	**249,258**
Total General	**11,802,977**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	627,960
Fifty Percent Excess Revenue Calculation	318,724
Other Trial Court	3,351
County Clerk	140,713
Grand Jury (Including Audit)	12,471
District Attorney-Prosecution	1,621,348
District Attorney-Family Support	1,750,619
Public Defender	678,550
Court Appointed Counsel	—
Other	22,680
Total Judicial	**5,176,416**
Total Police Protection	**7,233,462**
Detention and Correction	
Adult Detention	3,609,498
Juvenile Detention	1,796,275
Probation	2,398,833
Total Detention and Correction	**7,804,606**
Total Fire Protection	**3,269,777**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	736,131
Building Inspector	974,199
Other	—
Total Protective Inspection	**1,710,330**
Other Protection	
Local Agency Formation Commission (LAFCO)	673
Recorder	405,806
Coroner	266,394
Emergency Services	300,657
Planning and Zoning	510,144
Pound	420,831
Other	253,789
Total Other Protection	**2,158,294**
Total Public Protection	**27,352,885**

Public Ways and Facilities	
Total Roads	6,731,048
Total Transportation Terminals	—
Total Transportation Systems	1,118,916
Total Parking Facilities	—
Total Public Ways and Facilities	**7,849,964**
Health	
Total Public Health	3,274,346
Total Medical Care	1,700,744
Total Mental Health	6,979,833
Total Drug and Alcohol Abuse Services	1,612,383
Total Health	**13,567,306**
Sanitation	
Total Refuse Collection and Disposal	12,605
Total Sanitation	**12,605**
Public Assistance	
Welfare	
Administration	14,950,932
Aid Programs - Cash (Grants)	16,071,468
Total Welfare	**31,022,400**
Social Services	
Administration and Programs	330,774
Other	—
Total Social Services	**330,774**
General Relief	
Aid to Indigents	298,733
Indigent Burial	20,547
Total General Relief	**319,280**
Total Care of Court Wards	**200,418**
Total Veteran Services	**34,582**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	714,781
Total Other Public Assistance	**714,781**
Total Public Assistance	**32,622,235**
Education	
Total School Administration	—
Total Library Services	548,315
Total Agricultural Education	114,942
Total Other Education	—
Total Education	**663,257**
Recreation and Cultural Services	
Total Recreation Facilities	157,643
Total Cultural Services	—
Total Veteran Memorial Building	102,759
Total Small Craft Harbors	—
Total Recreation and Cultural	**260,402**
Debt Service	
Total Retirement of Long-Term Debt	950,399
Total Interest on Long-Term Debt	444,975
Total Interest on Short-Term Notes and Warrants	47,748
Total Debt Service	**1,443,122**
Total General County Expenditures Before Transfers	**95,574,753**
Transfers Out	
Total Transfers Out to Enterprises	576,666
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 96,151,419**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 38,237,912	$ 19,741,500	$ 18,496,412

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tehama

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	$ 2,955,910
Lease Purchase Live Scan	—	—	—	—	—	—	58,978
Lease Purchase-Road Dept	—	—	—	—	—	—	65,902
Total Other Long-Term Debt Schedule				—	—	—	**3,080,790**
County Total Bonds and Other Long-Term Debt				**$ —**	**$ —**	**$ —**	**$ 3,080,790**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 13,854,526**

* 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	547,105
Net Operating Income (Loss)	**(547,105)**
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	**(547,105)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(547,105)**
Transfers In from the County	576,666
Transfers Out to the County	—
Net Transfers In (Out)	**576,666**
Net Income (Loss)	**$ 29,561**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 71,895
Local Cash Grants	269,671
State Cash Grants	511,027
Federal Cash Grants	248,334
Other Revenues	24,046
Total Revenues	**1,124,973**
Purchased Transportation	934,935
Other Expenses	316,052
Total Expenses	**1,250,987**
Net Transit Income (Loss)	**(126,014)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (126,014)**
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 2006-07
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. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Trinity

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 2,569,910
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	1,323,844
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	1,217,830
Total Property Taxes	**5,111,584**
Other Taxes	
Sales and Use Taxes	737,423
Transportation Tax (Non-Transit)	192,779
Property Transfer	70,955
Transient Lodging	190,457
Timber Yield	281,209
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**1,472,823**
Total Taxes	**6,584,407**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	26,849
Business Licenses	—
Construction Permits	411,700
Road Privileges and Permits	—
Zoning Permits	17,815
Franchises	35,598
Other	131,880
Total Licenses Permits and Franchises	**623,842**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	72,603
Other Court Fines	40,455
Forfeitures and Penalties	4,971
Penalties and Cost on Delinquent Taxes	78,676
Total Fines, Forfeitures and Penalties	**196,705**
Revenue from Use of Money and Property	
Interest	495,928
Rents and Concessions	91,523
Royalties	—
Total Revenue from the Use of Money and Property	**587,451**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,456,460
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	1,651,533
Public Assistance Administration	1,618,437
Public Assistance Programs	1,276,423
Realignment for Social Services	802,411
Health:	
Aid for Mental Health	795,060
Realignment for Mental Health	463,835
Medically Indigent Adults	24,744
Alcohol and Drug Abuse	242,453
Other Aid for Health	292,999
Realignment for Health Services	571,052
Homeowners' Property Tax Relief	58,901
Open Space Tax Relief	21,800
SB90 Mandated Costs	146,680
Public Safety Fund	394,211
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	154,040
Office of Criminal Justice and Planning Programs	139,420
Library	8,096
District Attorney Programs	169,009
Law Enforcement	1,166,902
Other	4,386,622
Total State	**15,841,088**
Federal	
Public Assistance Administration	2,230,118
Public Assistance Programs	1,761,062
Health Administration	1,035,134
Workforce Investment Act (WIA)	—
Community Development Block Grant	860,967
Health Grants	13,814
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	290,944
DEA Programs/Drug and Alcohol Programs	679,427
District Attorney Programs	8,444
Aging Programs	—
Senior Citizens Programs	—
Road Projects	984,610
Law Enforcement	514,030
Other	4,930,429
Total Federal	**13,308,979**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	470,512
Total Other Aid	**470,512**
Charges for Current Services	
Assessments and Tax Collection Fees	166,144
Property Tax Administrative Fees	2,096
Auditing and Accounting Fees	28,698
Communication Services	—
Election Services	9,943
Legal Services	37,884
Planning and Engineering Services	119,206
Agricultural Services	1,653
Civil Process Services	19,072
Court Fees and Costs	17,324
Booking Fees	12,265
Estate Fees	—
Human Services	5,732
Law Enforcement Services	253,232
Recording Fees	62,677
Road and Street Services	340,456
Health Fees	124,217
Mental Health Services	33,818
California Children Services	79,288
Sanitation Services	—
Institutional Care and Services	6,796
Library Services	3,060
Park and Recreation Fees	14,492
Other:	
Personnel Services	—
Building Maintenance and Grounds	661,559
Administrative Services	228,043
Other	129,276
Total Charges for Current Services	**2,356,931**
Miscellaneous Revenue	
Other Sales	23,548
Tobacco Settlement	135,220
Welfare Repayments	33,425
Cancelled Warrants	—
Other	1,353,654
Total Miscellaneous Revenue	**1,545,847**
Other Financing Sources	
Sale of Fixed Assets	800
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**800**
Total General County Revenues Before Transfers	**41,516,562**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 41,516,562**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Trinity

General	
Board of Supervisors	$ 320,550
Clerk of the Board	46,988
Administrative Officer	219,531
Other	—
Total Legislative and Administrative	**587,069**
Finance	
Auditor-Controller	485,172
Treasurer-Tax Collector	353,291
Assessor	362,384
Other	662,343
Total Finance	**1,863,190**
Counsel	
County Counsel	178,474
Other	—
Total Counsel	**178,474**
Total Personnel	**219,531**
Total Elections	**119,179**
Total Communications	**—**
Total Property Management	**874,304**
Plant Acquisition	
Jails	—
Courts	—
Other	273,963
Total Plant Acquisition	**273,963**
Total Promotion	**165,000**
Total Other General	**1,804,521**
Total General	**6,085,231**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	103,597
Fifty Percent Excess Revenue Calculation	40,888
Other Trial Court	52,609
County Clerk	—
Grand Jury (Including Audit)	17,363
District Attorney-Prosecution	953,850
District Attorney-Family Support	625,630
Public Defender	619,948
Court Appointed Counsel	—
Other	—
Total Judicial	**2,413,885**
Total Police Protection	**2,421,861**
Detention and Correction	
Adult Detention	1,578,020
Juvenile Detention	791,201
Probation	1,237,677
Total Detention and Correction	**3,606,898**
Total Fire Protection	**9,080**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	204,487
Building Inspector	664,984
Other	—
Total Protective Inspection	**869,471**
Other Protection	
Local Agency Formation Commission (LAFCO)	14,000
Recorder	142,224
Coroner	21,183
Emergency Services	208,339
Planning and Zoning	465,299
Pound	148,658
Other	1,054,799
Total Other Protection	**2,054,502**
Total Public Protection	**11,375,697**

Public Ways and Facilities	
Total Roads	8,312,262
Total Transportation Terminals	—
Total Transportation Systems	116,668
Total Parking Facilities	—
Total Public Ways and Facilities	**8,428,930**
Health	
Total Public Health	2,455,813
Total Medical Care	385,429
Total Mental Health	2,437,690
Total Drug and Alcohol Abuse Services	955,721
Total Health	**6,234,653**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	3,562,742
Aid Programs - Cash (Grants)	2,367,287
Total Welfare	**5,930,029**
Social Services	
Administration and Programs	—
Other	—
Total Social Services	**—**
General Relief	
Aid to Indigents	33,213
Indigent Burial	—
Total General Relief	**33,213**
Total Care of Court Wards	**—**
Total Veteran Services	**56,427**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	5,134
Total Other Public Assistance	**5,134**
Total Public Assistance	**6,024,803**
Education	
Total School Administration	—
Total Library Services	214,580
Total Agricultural Education	63,068
Total Other Education	—
Total Education	**277,648**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**—**
Debt Service	
Total Retirement of Long-Term Debt	539,984
Total Interest on Long-Term Debt	1,109,597
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**1,649,581**
Total General County Expenditures Before Transfers	**40,076,543**
Transfers Out	
Total Transfers Out to Enterprises	213,460
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 40,290,003**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 17,588,065	$ 5,604,400	$ 11,983,665

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Trinity

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Finance Unfunded Pers Liab	1998	1998	2017	$ 9,140,000	$ 9,140,000	$ 1,190,000	$ 7,950,000
Total Pension Obligation Bonds				**9,140,000**	**9,140,000**	**1,190,000**	**7,950,000**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	2,002,782
Compensated Absences - Enterprise	—	—	—	—	—	—	78,710
HELP II Hospital Equipment	—	—	—	—	—	—	60,236
Landfill Closure Loan	—	—	—	—	—	—	599,161
Postclosure Landfill Liability	—	—	—	—	—	—	2,943,397
PUD Hospital Funding Agreement	—	—	—	—	—	—	2,789,000
Solid Waste Equipment Procurement	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**8,473,286**
County Total Bonds and Other Long-Term Debt				**$ 9,140,000**	**$ 9,140,000**	**$ 1,190,000**	**$ 16,423,286**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 10,258,751**

* 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	221,281
Net Non-Operating Income	**(221,281)**
Net Income Before Extraordinary Items	**(221,281)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(221,281)**
Transfers In from the County	213,460
Transfers Out to the County	—
Net Transfers In (Out)	**213,460**
Net Income (Loss)	**$ (7,821)**
Current Year Capital Outlay (Enterprise Activity)	**$ —**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 11,876
Local Cash Grants	124,251
State Cash Grants	—
Federal Cash Grants	56,654
Other Revenues	15,123
Total Revenues	**207,904**
Purchased Transportation	—
Other Expenses	222,087
Total Expenses	**222,087**
Net Transit Income (Loss)	**(14,183)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (14,183)**
Capital Additions to Equity	
Total Local Capital Grants	$ —
Total State Capital Grants	95,000
Total Federal Capital Grants	—
Non-Governmental Donations	$ —
Total Capital Additions to Equity	**$ 95,000**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Trinity

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	59,161
Total Operating Expenses		118,746
Net Operating Income (Loss)		**(59,585)**
Total Non-Operating Revenue		737,490
Total Non-Operating Expenses		651,717
Income (Loss) Before Operating Transfers		**26,188**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**26,188**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	1,541,019
Total Operating Expenses		2,039,351
Net Operating Income (Loss)		**(498,332)**
Total Non-Operating Revenues		158,781
Total Non-Operating Expenses		544,303
Income (Loss) Before Operating Transfers		**(883,854)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(883,854)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**16,571**

Other Enterprise Statement of Revenues and Expenses:

		Cemetery
Total Operating Revenue	$	12,128
Total Operating Expense		10,821
Net Operating Income (Loss)		**1,307**
Total Non-Operating Revenue		1,129
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**2,436**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**2,436**
Current Year Capital Outlay	**$**	**—**

Comments

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Tulare

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 40,191,134
Less Than County Wide Funds - Secured and Unsecured	9,064,326
Property Tax In-Lieu of Vehicle License Fees	38,678,986
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	32,685
Total Property Taxes	**87,967,131**
Other Taxes	
Sales and Use Taxes	9,930,352
Transportation Tax (Non-Transit)	3,586,681
Property Transfer	1,932,699
Transient Lodging	1,125,283
Timber Yield	85,438
Aircraft	192,769
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**16,853,222**
Total Taxes	**104,820,353**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	73,540
Business Licenses	2,188,037
Construction Permits	1,973,950
Road Privileges and Permits	—
Zoning Permits	19,578
Franchises	4,419,626
Other	385,398
Total Licenses Permits and Franchises	**9,060,129**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	119,167
Other Court Fines	2,978,873
Forfeitures and Penalties	423,538
Penalties and Cost on Delinquent Taxes	3,508,792
Total Fines, Forfeitures and Penalties	**7,030,370**
Revenue from Use of Money and Property	
Interest	3,160,513
Rents and Concessions	896,578
Royalties	—
Total Revenue from the Use of Money and Property	**4,057,091**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	7,874,305
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	20,523,449
Public Assistance Administration	44,918,145
Public Assistance Programs	45,197,585
Realignment for Social Services	18,226,327
Health:	
Aid for Mental Health	13,414,302
Realignment for Mental Health	11,535,749
Medically Indigent Adults	—
Alcohol and Drug Abuse	1,966,752
Other Aid for Health	6,558,935
Realignment for Health Services	4,670,532
Homeowners' Property Tax Relief	628,925
Open Space Tax Relief	3,439,348
SB90 Mandated Costs	1,282,014
Public Safety Fund	22,626,353
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	584,971
Office of Criminal Justice and Planning Programs	—
Library	337,048
District Attorney Programs	4,139,357
Law Enforcement	7,957,659
Other	17,322,991
Total State	**233,204,747**
Federal	
Public Assistance Administration	31,938,963
Public Assistance Programs	54,818,116
Health Administration	8,039,511
Workforce Investment Act (WIA)	13,050,703
Community Development Block Grant	4,402,231
Health Grants	4,969,065
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	2,450,374
District Attorney Programs	10,915,114
Aging Programs	—
Senior Citizens Programs	—
Road Projects	3,680,674
Law Enforcement	5,275,362
Other	7,135,620
Total Federal	**146,675,733**
Other Aid	
Other In-Lieu Taxes	16,530
Other Governmental Agencies	8,980,832
Total Other Aid	**8,997,362**
Charges for Current Services	
Assessments and Tax Collection Fees	1,218,761
Property Tax Administrative Fees	1,640,210
Auditing and Accounting Fees	137,082
Communication Services	259,603
Election Services	293,178
Legal Services	943,109
Planning and Engineering Services	1,902,158
Agricultural Services	921,937
Civil Process Services	367,329
Court Fees and Costs	5,293,918
Booking Fees	910,167
Estate Fees	169,073
Human Services	—
Law Enforcement Services	938,959
Recording Fees	2,482,662
Road and Street Services	1,532,214
Health Fees	31,956,669
Mental Health Services	561,430
California Children Services	1,496,785
Sanitation Services	65,984
Institutional Care and Services	618,562
Library Services	191,690
Park and Recreation Fees	177,969
Other:	
Personnel Services	2,348,505
Building Maintenance and Grounds	—
Administrative Services	89,637
Other	7,892,417
Total Charges for Current Services	**64,410,008**
Miscellaneous Revenue	
Other Sales	443,248
Tobacco Settlement	3,821,529
Welfare Repayments	4,318,475
Cancelled Warrants	—
Other	8,325,638
Total Miscellaneous Revenue	**16,908,890**
Other Financing Sources	
Sale of Fixed Assets	1,468,157
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**1,468,157**
Total General County Revenues Before Transfers	**596,632,840**
Transfers In	
Total Transfers In from Enterprises	711,511
Operating Transfers Between Funds Other Than Governmental and Enterprise	3,629,264
Total General County Revenues and Transfers In	**$ 600,973,615**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Tulare

General	
Board of Supervisors	$ 1,373,071
Clerk of the Board	—
Administrative Officer	1,280,787
Other	—
Total Legislative and Administrative	**2,653,858**
Finance	
Auditor-Controller	969,581
Treasurer-Tax Collector	2,530,126
Assessor	4,994,934
Other	389,264
Total Finance	**8,883,905**
Counsel	
County Counsel	1,799,855
Other	—
Total Counsel	**1,799,855**
Total Personnel	**568,444**
Total Elections	**2,165,174**
Total Communications	**1,032,173**
Total Property Management	**6,403,173**
Plant Acquisition	
Jails	—
Courts	—
Other	942,338
Total Plant Acquisition	**942,338**
Total Promotion	**—**
Total Other General	**3,925,900**
Total General	**28,374,820**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	1,519,438
Fifty Percent Excess Revenue Calculation	893,939
Other Trial Court	4,025,371
County Clerk	371,914
Grand Jury (Including Audit)	165,496
District Attorney-Prosecution	14,599,805
District Attorney-Family Support	15,436,930
Public Defender	7,188,146
Court Appointed Counsel	—
Other	3,975,536
Total Judicial	**48,176,575**
Total Police Protection	**35,003,135**
Detention and Correction	
Adult Detention	32,111,906
Juvenile Detention	9,971,760
Probation	10,241,031
Total Detention and Correction	**52,324,697**
Total Fire Protection	**12,657,509**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	4,284,743
Building Inspector	2,029,204
Other	451,643
Total Protective Inspection	**6,765,590**
Other Protection	
Local Agency Formation Commission (LAFCO)	660,967
Recorder	766,750
Coroner	—
Emergency Services	—
Planning and Zoning	5,554,707
Pound	826,827
Other	6,378,152
Total Other Protection	**14,187,403**
Total Public Protection	**169,114,909**

Public Ways and Facilities	
Total Roads	28,915,504
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**28,915,504**
Health	
Total Public Health	30,022,156
Total Medical Care	39,451,113
Total Mental Health	43,573,791
Total Drug and Alcohol Abuse Services	8,348,173
Total Health	**121,395,233**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	30,128,064
Aid Programs - Cash (Grants)	109,188,450
Total Welfare	**139,316,514**
Social Services	
Administration and Programs	61,586,339
Other	—
Total Social Services	**61,586,339**
General Relief	
Aid to Indigents	2,288,586
Indigent Burial	—
Total General Relief	**2,288,586**
Total Care of Court Wards	**468,498**
Total Veteran Services	**212,944**
Other Public Assistance	
Workforce Investment Act (WIA)	16,311,228
Other	2,209,983
Total Other Public Assistance	**18,521,211**
Total Public Assistance	**222,394,092**
Education	
Total School Administration	—
Total Library Services	3,105,410
Total Agricultural Education	870,590
Total Other Education	—
Total Education	**3,976,000**
Recreation and Cultural Services	
Total Recreation Facilities	1,741,562
Total Cultural Services	119,582
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**1,861,144**
Debt Service	
Total Retirement of Long-Term Debt	8,867,174
Total Interest on Long-Term Debt	4,555,661
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**13,422,835**
Total General County Expenditures Before Transfers	**589,454,537**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	1,202,172
Total General County Expenditures and Transfers Out	**$ 590,656,709**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 1,090,801,950	$ 114,208,934	$ 976,593,016

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tulare

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Obligation Bond	1997	1998	2011	$ 41,460,000	$ 41,460,000	$ 16,285,000	$ 25,175,000
Total Pension Obligation Bonds				**41,460,000**	**41,460,000**	**16,285,000**	**25,175,000**
Other Long-Term Debt Schedule							
Vehicles 1999/2000	—	—	—	—	—	—	—
Equipment	—	—	—	—	—	—	19,374
Calwin 02/03 Wells Fargo	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	17,984,334
Equipment - Wide Copier	—	—	—	—	—	—	12,319
Landfill Liability	—	—	—	—	—	—	41,408,770
Sheriff Compactor	—	—	—	—	—	—	17,062
Vehicle Lease 2003/04	—	—	—	—	—	—	321,055
Vehicles 04/05	—	—	—	—	—	—	946,880
Vehicles 2001/2002 Wells Fargo	—	—	—	—	—	—	—
Vehicles 2002/2003	—	—	—	—	—	—	134,620
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**60,844,414**
County Total Bonds and Other Long-Term Debt				**$ 41,460,000**	**$ 41,460,000**	**$ 16,285,000**	**$ 86,019,414**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 57,370,621**

* 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	$ 130,740
Local Cash Grants	1,005,098
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	7,824
Total Revenues	**1,143,662**
Purchased Transportation	755,848
Other Expenses	404,516
Total Expenses	**1,160,364**
Net Transit Income (Loss)	**(16,702)**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ (16,702)**
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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tulare

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**No**
Total Operating Revenue	$	27,575
Total Operating Expenses		37,074
Net Operating Income (Loss)		**(9,499)**
Total Non-Operating Revenue		181,953
Total Non-Operating Expenses		148,298
Income (Loss) Before Operating Transfers		**24,156**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**24,156**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	10,523,937
Total Operating Expenses		14,051,983
Net Operating Income (Loss)		**(3,528,046)**
Total Non-Operating Revenues		5,633,135
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**2,105,089**
Transfers In from the County		—
Transfers Out to the County		711,511
Net Transfers In (Out)		**(711,511)**
Net Income (Loss)	**$**	**1,393,578**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

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 2006-07
Statement of County Revenues
County of Tuolumne

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 16,003,993
Less Than County Wide Funds - Secured and Unsecured	2,356,398
Property Tax In-Lieu of Vehicle License Fees	5,151,283
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	13,479
Total Property Taxes	**23,525,153**
Other Taxes	
Sales and Use Taxes	4,101,107
Transportation Tax (Non-Transit)	966,288
Property Transfer	447,453
Transient Lodging	1,374,444
Timber Yield	—
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**6,889,292**
Total Taxes	**30,414,445**
Special Benefit Assessments	
Operations	227,424
Capital Outlay	—
Total Special Benefit Assessments	**227,424**
Licenses, Permits and Franchises	
Animal Licenses	53,989
Business Licenses	15
Construction Permits	1,489,133
Road Privileges and Permits	66,161
Zoning Permits	236,192
Franchises	444,756
Other	63,209
Total Licenses Permits and Franchises	**2,353,455**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	—
Other Court Fines	785,452
Forfeitures and Penalties	19,057
Penalties and Cost on Delinquent Taxes	1,119,547
Total Fines, Forfeitures and Penalties	**1,924,056**
Revenue from Use of Money and Property	
Interest	470,565
Rents and Concessions	268,289
Royalties	—
Total Revenue from the Use of Money and Property	**738,854**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	2,173,925
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	3,417,405
Public Assistance Administration	4,771,266
Public Assistance Programs	1,639,509
Realignment for Social Services	1,287,345
Health:	
Aid for Mental Health	805,622
Realignment for Mental Health	1,090,906
Medically Indigent Adults	—
Alcohol and Drug Abuse	210,707
Other Aid for Health	1,044,414
Realignment for Health Services	851,365
Homeowners' Property Tax Relief	285,543
Open Space Tax Relief	116,394
SB90 Mandated Costs	412,013
Public Safety Fund	3,633,646
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	330,530
Office of Criminal Justice and Planning Programs	—
Library	78,380
District Attorney Programs	549,349
Law Enforcement	1,068,334
Other	5,285,184
Total State	**29,051,837**
Federal	
Public Assistance Administration	3,250,906
Public Assistance Programs	7,456,194
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	197,664
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	1,434,710
Aging Programs	193,726
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	—
Other	3,031,100
Total Federal	**15,564,300**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	850,984
Total Other Aid	**850,984**
Charges for Current Services	
Assessments and Tax Collection Fees	109,439
Property Tax Administrative Fees	89,838
Auditing and Accounting Fees	201,714
Communication Services	120,000
Election Services	18,578
Legal Services	715,907
Planning and Engineering Services	1,200,961
Agricultural Services	5,300
Civil Process Services	23,626
Court Fees and Costs	512,455
Booking Fees	40,989
Estate Fees	97,677
Human Services	38,925
Law Enforcement Services	583,538
Recording Fees	492,030
Road and Street Services	418,401
Health Fees	788,664
Mental Health Services	329,317
California Children Services	—
Sanitation Services	1,423,843
Institutional Care and Services	155,848
Library Services	21,848
Park and Recreation Fees	358,369
Other:	
Personnel Services	229,833
Building Maintenance and Grounds	1,415,483
Administrative Services	545,762
Other	6,618,603
Total Charges for Current Services	**16,556,948**
Miscellaneous Revenue	
Other Sales	414,937
Tobacco Settlement	—
Welfare Repayments	92,610
Cancelled Warrants	4,486
Other	389,184
Total Miscellaneous Revenue	**901,217**
Other Financing Sources	
Sale of Fixed Assets	19,746
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	6,550,484
Total Other Financing Sources	**6,570,230**
Total General County Revenues Before Transfers	**105,153,750**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 105,153,750**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Tuolumne

General	
Board of Supervisors	$ 712,103
Clerk of the Board	—
Administrative Officer	913,648
Other	—
Total Legislative and Administrative	**1,625,751**
Finance	
Auditor-Controller	980,606
Treasurer-Tax Collector	453,520
Assessor	1,260,638
Other	572,788
Total Finance	**3,267,552**
Counsel	
County Counsel	961,294
Other	—
Total Counsel	**961,294**
Total Personnel	**746,942**
Total Elections	**507,311**
Total Communications	**1,331,098**
Total Property Management	**3,440,695**
Plant Acquisition	
Jails	—
Courts	—
Other	814,344
Total Plant Acquisition	**814,344**
Total Promotion	**450,831**
Total Other General	**9,776,301**
Total General	**22,922,119**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	277,573
Fifty Percent Excess Revenue Calculation	209,546
Other Trial Court	33,937
County Clerk	—
Grand Jury (Including Audit)	21,929
District Attorney-Prosecution	2,172,565
District Attorney-Family Support	2,218,491
Public Defender	769,412
Court Appointed Counsel	255,224
Other	39,497
Total Judicial	**5,998,174**
Total Police Protection	**9,999,780**
Detention and Correction	
Adult Detention	3,948,153
Juvenile Detention	—
Probation	2,632,035
Total Detention and Correction	**6,580,188**
Total Fire Protection	**3,232,026**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	556,152
Building Inspector	—
Other	—
Total Protective Inspection	**556,152**
Other Protection	
Local Agency Formation Commission (LAFCO)	—
Recorder	151,955
Coroner	—
Emergency Services	249,190
Planning and Zoning	2,798,740
Pound	738,276
Other	1,105,918
Total Other Protection	**5,044,079**
Total Public Protection	**31,410,399**

Public Ways and Facilities	
Total Roads	7,901,417
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**7,901,417**
Health	
Total Public Health	5,209,580
Total Medical Care	—
Total Mental Health	4,791,271
Total Drug and Alcohol Abuse Services	794,913
Total Health	**10,795,764**
Sanitation	
Total Refuse Collection and Disposal	2,702,086
Total Sanitation	**2,702,086**
Public Assistance	
Welfare	
Administration	10,250,909
Aid Programs - Cash (Grants)	7,122,925
Total Welfare	**17,373,834**
Social Services	
Administration and Programs	—
Other	—
Total Social Services	**—**
General Relief	
Aid to Indigents	—
Indigent Burial	—
Total General Relief	**—**
Total Care of Court Wards	**303,899**
Total Veteran Services	**135,017**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	—
Total Other Public Assistance	**—**
Total Public Assistance	**17,812,750**
Education	
Total School Administration	—
Total Library Services	1,187,480
Total Agricultural Education	167,224
Total Other Education	—
Total Education	**1,354,704**
Recreation and Cultural Services	
Total Recreation Facilities	1,185,297
Total Cultural Services	44,333
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**1,229,630**
Debt Service	
Total Retirement of Long-Term Debt	—
Total Interest on Long-Term Debt	—
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**—**
Total General County Expenditures Before Transfers	**96,128,869**
Transfers Out	
Total Transfers Out to Enterprises	10,239,624
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 106,368,493**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 97,441,726	$ 41,282,855	$ 56,158,871

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tuolumne

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Revenue Bonds							
Mine Liability Bonds	2006	2006	2006	$ 6,595,000	$ 6,595,000	$ —	$ 6,595,000
Total Revenue Bonds				**6,595,000**	**6,595,000**	**—**	**6,595,000**
Other Long-Term Debt Schedule							
Closure/Postclosure Landfill Liability	—	—	—	—	—	—	6,718,444
Hospital Loan	—	—	—	—	—	—	2,641,656
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**9,360,100**
County Total Bonds and Other Long-Term Debt				**$ 6,595,000**	**$ 6,595,000**	**$ —**	**$ 15,955,100**

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

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	**Yes**
Patient Revenues	
Gross Patient Revenue	$ 80,316,465
Total Deductions from Revenues	55,451,380
Net Patient Revenue	**24,865,085**
Total Other Operating Revenues	389,912
Total Operating Revenue	**25,254,997**
Total Operating Expenses	27,536,028
Net Operating Income (Loss)	**(2,281,031)**
Total Non-Operating Revenue	2,724,991
Total Non-Operating Expenses	1,111,840
Net Non-Operating Income	**1,613,151**
Net Income Before Extraordinary Items	**(667,880)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(667,880)**
Transfers In from the County	10,058,136
Transfers Out to the County	—
Net Transfers In (Out)	**10,058,136**
Net Income (Loss)	**$ 9,390,256**
Current Year Capital Outlay (Enterprise Activity)	**$ 743,553**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 250,771
Local Cash Grants	409,228
State Cash Grants	493,233
Federal Cash Grants	213,946
Other Revenues	315,790
Total Revenues	**1,682,968**
Purchased Transportation	1,255,003
Other Expenses	401,016
Total Expenses	**1,656,019**
Net Transit Income (Loss)	**26,949**
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	**$ 26,949**
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 2006-07
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	$	434,975
Total Operating Expenses		731,045
Net Operating Income (Loss)		**(296,070)**
Total Non-Operating Revenue		25,328
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		**(270,742)**
Transfers In from the County		31,488
Transfers Out to the County		—
Net Transfers In (Out)		**31,488**
Net Income (Loss)	**$**	**(239,254)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

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:		**Ambulance**
Total Operating Revenue	$	3,662,777
Total Operating Expense		2,417,819
Net Operating Income (Loss)		**1,244,958**
Total Non-Operating Revenue		—
Total Non-Operating Expenses		10,196
Income (Loss) Before Operating Transfers		**1,234,762**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**1,234,762**
Current Year Capital Outlay	**$**	**1,176,376**

Other Enterprise Statement of Revenues and Expenses:		**Visting Nurse (VNA)**
Total Operating Revenue	$	3,395,130
Total Operating Expense		4,761,722
Net Operating Income (Loss)		**(1,366,592)**
Total Non-Operating Revenue		228,306
Total Non-Operating Expenses		494,404
Income (Loss) Before Operating Transfers		**(1,632,690)**
Transfers In from the County		150,000
Transfers Out to the County		—
Net Transfers In (Out)		**150,000**
Net Income (Loss)	**$**	**(1,482,690)**
Current Year Capital Outlay	**$**	**15,468**

Comments

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

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

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Ventura

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 165,641,054
Less Than County Wide Funds - Secured and Unsecured	8,437,235
Property Tax In-Lieu of Vehicle License Fees	80,746,870
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	798,326
Total Property Taxes	**255,623,485**
Other Taxes	
Sales and Use Taxes	10,052,649
Transportation Tax (Non-Transit)	2,043,469
Property Transfer	6,035,105
Transient Lodging	230,533
Timber Yield	—
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**18,361,756**
Total Taxes	**273,985,241**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	1,147,310
Business Licenses	4,579,941
Construction Permits	2,344,987
Road Privileges and Permits	375,513
Zoning Permits	438,669
Franchises	3,681,763
Other	4,485,628
Total Licenses Permits and Franchises	**17,053,811**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	2,141,021
Other Court Fines	2,778,353
Forfeitures and Penalties	7,860,358
Penalties and Cost on Delinquent Taxes	2,069,749
Total Fines, Forfeitures and Penalties	**14,849,481**
Revenue from Use of Money and Property	
Interest	11,296,654
Rents and Concessions	2,124,444
Royalties	—
Total Revenue from the Use of Money and Property	**13,421,098**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	12,635,161
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	21,540,823
Public Assistance Administration	29,605,206
Public Assistance Programs	28,861,129
Realignment for Social Services	14,946,295
Health:	
Aid for Mental Health	11,800,978
Realignment for Mental Health	11,948,929
Medically Indigent Adults	—
Alcohol and Drug Abuse	2,227,145
Other Aid for Health	5,742,655
Realignment for Health Services	5,339,400
Homeowners' Property Tax Relief	1,735,981
Open Space Tax Relief	325,428
SB90 Mandated Costs	5,617,637
Public Safety Fund	61,974,309
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	3,071,557
Office of Criminal Justice and Planning Programs	2,740,551
Library	150,401
District Attorney Programs	6,584,027
Law Enforcement	68,075
Other	22,675,370
Total State	**249,591,057**
Federal	
Public Assistance Administration	30,056,158
Public Assistance Programs	66,243,879
Health Administration	4,757,488
Workforce Investment Act (WIA)	6,318,764
Community Development Block Grant	6,370,167
Health Grants	11,663,227
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	12,788,205
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	3,928,362
Other	14,865,188
Total Federal	**156,991,438**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	37,026,266
Total Other Aid	**37,026,266**
Charges for Current Services	
Assessments and Tax Collection Fees	8,413,376
Property Tax Administrative Fees	—
Auditing and Accounting Fees	164,842
Communication Services	—
Election Services	746,883
Legal Services	1,798,395
Planning and Engineering Services	6,940,459
Agricultural Services	738,549
Civil Process Services	277,884
Court Fees and Costs	11,336,517
Booking Fees	1,061,887
Estate Fees	53,250
Human Services	1,644,050
Law Enforcement Services	55,910,587
Recording Fees	5,940,952
Road and Street Services	—
Health Fees	1,143,375
Mental Health Services	16,643,586
California Children Services	4,557
Sanitation Services	146,748
Institutional Care and Services	4,023,461
Library Services	233,983
Park and Recreation Fees	—
Other:	
Personnel Services	258,162
Building Maintenance and Grounds	—
Administrative Services	9,857,771
Other	19,986,642
Total Charges for Current Services	**147,325,916**
Miscellaneous Revenue	
Other Sales	2,041,863
Tobacco Settlement	7,821,195
Welfare Repayments	474,139
Cancelled Warrants	—
Other	4,393,148
Total Miscellaneous Revenue	**14,730,345**
Other Financing Sources	
Sale of Fixed Assets	3,647,849
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	5,248,845
Total Other Financing Sources	**8,896,694**
Total General County Revenues Before Transfers	**933,871,347**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 933,871,347**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Ventura

General	
Board of Supervisors	$ 2,852,121
Clerk of the Board	888,022
Administrative Officer	9,361,578
Other	1,740,173
Total Legislative and Administrative	**14,841,894**
Finance	
Auditor-Controller	10,504,136
Treasurer-Tax Collector	4,902,387
Assessor	12,571,536
Other	—
Total Finance	**27,978,059**
Counsel	
County Counsel	4,901,809
Other	—
Total Counsel	**4,901,809**
Total Personnel	**3,483,042**
Total Elections	**3,705,825**
Total Communications	**—**
Total Property Management	**7,472,892**
Plant Acquisition	
Jails	374,013
Courts	87,783
Other	19,342,007
Total Plant Acquisition	**19,803,803**
Total Promotion	**—**
Total Other General	**3,330,946**
Total General	**85,518,270**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	12,017,684
Fifty Percent Excess Revenue Calculation	2,044,409
Other Trial Court	8,562,018
County Clerk	862,210
Grand Jury (Including Audit)	297,915
District Attorney-Prosecution	33,832,770
District Attorney-Family Support	19,097,790
Public Defender	12,577,141
Court Appointed Counsel	2,203,279
Other	—
Total Judicial	**91,495,216**
Total Police Protection	**126,800,606**
Detention and Correction	
Adult Detention	93,538,608
Juvenile Detention	32,219,592
Probation	13,901,294
Total Detention and Correction	**139,659,494**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	6,284,342
Building Inspector	3,162,893
Other	692,856
Total Protective Inspection	**10,140,091**
Other Protection	
Local Agency Formation Commission (LAFCO)	207,206
Recorder	3,233,002
Coroner	1,648,802
Emergency Services	—
Planning and Zoning	4,899,042
Pound	4,568,097
Other	4,665,126
Total Other Protection	**19,221,275**
Total Public Protection	**387,316,682**

Public Ways and Facilities	
Total Roads	42,315,438
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**42,315,438**
Health	
Total Public Health	54,969,385
Total Medical Care	—
Total Mental Health	50,961,790
Total Drug and Alcohol Abuse Services	13,128,002
Total Health	**119,059,177**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	51,276,574
Aid Programs - Cash (Grants)	54,618,925
Total Welfare	**105,895,499**
Social Services	
Administration and Programs	36,921,385
Other	42,494
Total Social Services	**36,963,879**
General Relief	
Aid to Indigents	459,154
Indigent Burial	—
Total General Relief	**459,154**
Total Care of Court Wards	**—**
Total Veteran Services	**—**
Other Public Assistance	
Workforce Investment Act (WIA)	6,277,557
Other	37,502,172
Total Other Public Assistance	**43,779,729**
Total Public Assistance	**187,098,261**
Education	
Total School Administration	—
Total Library Services	10,627,385
Total Agricultural Education	441,146
Total Other Education	—
Total Education	**11,068,531**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**—**
Debt Service	
Total Retirement of Long-Term Debt	31,578,046
Total Interest on Long-Term Debt	4,702,961
Total Interest on Short-Term Notes and Warrants	6,970,336
Total Debt Service	**43,251,343**
Total General County Expenditures Before Transfers	**875,627,702**
Transfers Out	
Total Transfers Out to Enterprises	44,200,210
Operating Transfers Between Funds Other Than Governmental and Enterprise	2,195,567
Total General County Expenditures and Transfers Out	**$ 922,023,479**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 942,541,063	$ 255,795,514	$ 686,745,549

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Ventura

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1996	2007	$ 154,510,000	$ 154,510,000	$ 142,200,000	$ 12,310,000
Total Pension Obligation Bonds				**154,510,000**	**154,510,000**	**142,200,000**	**12,310,000**
Federal Construction Loans							
Harbor Comm Fish Facility	1982	—	—	450,000	—	290,000	—
Airports Fuel Facility	1998	—	—	500,000	—	183,611	299,481
Total Federal Construction Loans				**950,000**	**—**	**473,611**	**299,481**
State Construction Loans							
Harbor Revetment	1978	—	—	5,893,000	—	3,128,044	—
Total State Construction Loans				**5,893,000**	**—**	**3,128,044**	**—**
Other Long-Term Debt Schedule							
Airports-LUFT	—	—	—	—	—	—	587,000
Claims Liability - Behav/Public Health	—	—	—	—	—	—	379,888
Claims Liability - Health Care Plan	—	—	—	—	—	—	4,710,770
Claims Liability - Medical Center	—	—	—	—	—	—	3,553,112
Compensated Absences	—	—	—	—	—	—	23,356,451
Enterprise Compensated Absences	—	—	—	—	—	—	5,474,542
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**38,061,763**
County Total Bonds and Other Long-Term Debt				**$ 161,353,000**	**$ 154,510,000**	**$ 145,801,655**	**$ 50,671,244**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 128,986,993**

* 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	$ 551,273,348
Total Deductions from Revenues	413,724,921
Net Patient Revenue	**137,548,427**
Total Other Operating Revenues	3,996,542
Total Operating Revenue	**141,544,969**
Total Operating Expenses	189,876,849
Net Operating Income (Loss)	**(48,331,880)**
Total Non-Operating Revenue	5,990,515
Total Non-Operating Expenses	2,728,736
Net Non-Operating Income	**3,261,779**
Net Income Before Extraordinary Items	**(45,070,101)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(45,070,101)**
Transfers In from the County	41,682,572
Transfers Out to the County	—
Net Transfers In (Out)	**41,682,572**
Net Income (Loss)	**$ (3,387,529)**
Current Year Capital Outlay (Enterprise Activity)	**$ 4,034,595**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 37,957
Local Cash Grants	314,961
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	7,878
Total Revenues	**360,796**
Purchased Transportation	316,656
Other Expenses	44,140
Total Expenses	**360,796**
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 2006-07
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	$	5,164,306
Total Operating Expenses		6,011,363
Net Operating Income (Loss)		**(847,057)**
Total Non-Operating Revenue		3,010,052
Total Non-Operating Expenses		1,168,376
Income (Loss) Before Operating Transfers		**994,619**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**994,619**
Current Year Capital Outlay (Enterprise Activity)	**$**	**3,808,351**

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

		Harbor
Total Operating Revenue	$	10,995,146
Total Operating Expense		11,123,663
Net Operating Income (Loss)		**(128,517)**
Total Non-Operating Revenue		449,749
Total Non-Operating Expenses		1,516,326
Income (Loss) Before Operating Transfers		**(1,195,094)**
Transfers In from the County		1,567,638
Transfers Out to the County		—
Net Transfers In (Out)		**1,567,638**
Net Income (Loss)	**$**	**372,544**
Current Year Capital Outlay	**$**	**6,034,560**

Other Enterprise Statement of Revenues and Expenses:

		Health Care
Total Operating Revenue	$	26,988,325
Total Operating Expense		26,966,061
Net Operating Income (Loss)		**22,264**
Total Non-Operating Revenue		289,624
Total Non-Operating Expenses		3,175
Income (Loss) Before Operating Transfers		**308,713**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**308,713**
Current Year Capital Outlay	**$**	**—**

Table 6. Counties Annual Report — Fiscal Year 2006-07

Other Enterprise Statement of Revenues and Expenses:		Parks
Total Operating Revenue	$	4,877,790
Total Operating Expense		6,701,328
Net Operating Income (Loss)		**(1,823,538)**
Total Non-Operating Revenue		2,087,542
Total Non-Operating Expenses		334,862
Income (Loss) Before Operating Transfers		**(70,858)**
Transfers In from the County		950,000
Transfers Out to the County		—
Net Transfers In (Out)		**950,000**
Net Income (Loss)	**$**	**879,142**
Current Year Capital Outlay	**$**	**1,844,536**

Comments

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
County of Yolo

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 17,382,753
Less Than County Wide Funds - Secured and Unsecured	2,746,626
Property Tax In-Lieu of Vehicle License Fees	18,455,663
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	16,570
Total Property Taxes	**38,601,612**
Other Taxes	
Sales and Use Taxes	3,546,179
Transportation Tax (Non-Transit)	906,352
Property Transfer	1,507,346
Transient Lodging	91,026
Timber Yield	—
Aircraft	55,534
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**6,106,437**
Total Taxes	**44,708,049**
Special Benefit Assessments	
Operations	542,246
Capital Outlay	142,354
Total Special Benefit Assessments	**684,600**
Licenses, Permits and Franchises	
Animal Licenses	211,709
Business Licenses	99,871
Construction Permits	2,521,735
Road Privileges and Permits	68,833
Zoning Permits	412,181
Franchises	481,064
Other	1,695,210
Total Licenses Permits and Franchises	**5,490,603**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	293,650
Other Court Fines	2,049,592
Forfeitures and Penalties	1,317,277
Penalties and Cost on Delinquent Taxes	3,787,365
Total Fines, Forfeitures and Penalties	**7,447,884**
Revenue from Use of Money and Property	
Interest	4,424,009
Rents and Concessions	449,284
Royalties	—
Total Revenue from the Use of Money and Property	**4,873,293**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	3,363,896
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	6,475,916
Public Assistance Administration	11,313,618
Public Assistance Programs	11,405,947
Realignment for Social Services	9,474,707
Health:	
Aid for Mental Health	1,880,908
Realignment for Mental Health	4,072,374
Medically Indigent Adults	—
Alcohol and Drug Abuse	1,466,775
Other Aid for Health	1,352,377
Realignment for Health Services	1,367,587
Homeowners' Property Tax Relief	216,724
Open Space Tax Relief	1,295,688
SB90 Mandated Costs	1,670,267
Public Safety Fund	15,583,432
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	822,850
Office of Criminal Justice and Planning Programs	356,778
Library	82,553
District Attorney Programs	2,146,667
Law Enforcement	1,004,280
Other	7,258,583
Total State	**82,611,927**
Federal	
Public Assistance Administration	22,409,077
Public Assistance Programs	12,614,298
Health Administration	—
Workforce Investment Act (WIA)	1,216,836
Community Development Block Grant	328,530
Health Grants	3,793,981
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	325,174
DEA Programs/Drug and Alcohol Programs	1,083,547
District Attorney Programs	4,168,737
Aging Programs	31,892
Senior Citizens Programs	—
Road Projects	2,178,534
Law Enforcement	539,061
Other	1,855,998
Total Federal	**50,545,665**
Other Aid	
Other In-Lieu Taxes	23,826
Other Governmental Agencies	14,402,515
Total Other Aid	**14,426,341**
Charges for Current Services	
Assessments and Tax Collection Fees	594,225
Property Tax Administrative Fees	1,003,533
Auditing and Accounting Fees	41,790
Communication Services	—
Election Services	159,542
Legal Services	547,944
Planning and Engineering Services	265,399
Agricultural Services	222,770
Civil Process Services	162,510
Court Fees and Costs	1,808,455
Booking Fees	448,339
Estate Fees	20,535
Human Services	122,653
Law Enforcement Services	1,280,514
Recording Fees	1,538,306
Road and Street Services	12,399
Health Fees	1,979,718
Mental Health Services	4,255,477
California Children Services	360
Sanitation Services	—
Institutional Care and Services	741,927
Library Services	133,773
Park and Recreation Fees	111,585
Other:	
Personnel Services	299
Building Maintenance and Grounds	1,401
Administrative Services	453,690
Other	1,198,552
Total Charges for Current Services	**17,105,696**
Miscellaneous Revenue	
Other Sales	526,834
Tobacco Settlement	—
Welfare Repayments	788,541
Cancelled Warrants	53,526
Other	1,498,901
Total Miscellaneous Revenue	**2,867,802**
Other Financing Sources	
Sale of Fixed Assets	79,909
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	10,581,379
Total Other Financing Sources	**10,661,288**
Total General County Revenues Before Transfers	**241,423,148**
Transfers In	
Total Transfers In from Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Revenues and Transfers In	**$ 241,423,148**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Yolo

General	
Board of Supervisors	$ 1,370,456
Clerk of the Board	269,516
Administrative Officer	1,968,456
Other	—
Total Legislative and Administrative	**3,608,428**
Finance	
Auditor-Controller	1,580,783
Treasurer-Tax Collector	739,988
Assessor	2,226,430
Other	682,882
Total Finance	**5,230,083**
Counsel	
County Counsel	864,364
Other	—
Total Counsel	**864,364**
Total Personnel	**2,943,279**
Total Elections	**3,859,509**
Total Communications	**1,207,012**
Total Property Management	**4,627,218**
Plant Acquisition	
Jails	1,030,274
Courts	443
Other	19,577,662
Total Plant Acquisition	**20,608,379**
Total Promotion	**—**
Total Other General	**1,607,158**
Total General	**44,555,430**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	464,032
Fifty Percent Excess Revenue Calculation	428,843
Other Trial Court	2,020,382
County Clerk	—
Grand Jury (Including Audit)	109,634
District Attorney-Prosecution	9,920,030
District Attorney-Family Support	6,217,038
Public Defender	4,098,463
Court Appointed Counsel	1,614,123
Other	536,290
Total Judicial	**25,408,835**
Total Police Protection	**8,953,185**
Detention and Correction	
Adult Detention	12,140,293
Juvenile Detention	3,539,502
Probation	5,973,531
Total Detention and Correction	**21,653,326**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**—**
Protective Inspection	
Agricultural Commissioner	1,479,391
Building Inspector	363,374
Other	202,053
Total Protective Inspection	**2,044,818**
Other Protection	
Local Agency Formation Commission (LAFCO)	254,518
Recorder	1,223,712
Coroner	615,312
Emergency Services	221,386
Planning and Zoning	3,147,534
Pound	1,780,827
Other	947,935
Total Other Protection	**8,191,224**
Total Public Protection	**66,251,388**

Public Ways and Facilities	
Total Roads	10,136,131
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**10,136,131**
Health	
Total Public Health	12,443,608
Total Medical Care	8,525,247
Total Mental Health	20,248,848
Total Drug and Alcohol Abuse Services	3,313,737
Total Health	**44,531,440**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	24,746,180
Aid Programs - Cash (Grants)	28,666,454
Total Welfare	**53,412,634**
Social Services	
Administration and Programs	14,415,837
Other	—
Total Social Services	**14,415,837**
General Relief	
Aid to Indigents	409,964
Indigent Burial	—
Total General Relief	**409,964**
Total Care of Court Wards	**1,807,929**
Total Veteran Services	**225,468**
Other Public Assistance	
Workforce Investment Act (WIA)	1,217,230
Other	1,556,673
Total Other Public Assistance	**2,773,903**
Total Public Assistance	**73,045,735**
Education	
Total School Administration	—
Total Library Services	3,962,237
Total Agricultural Education	336,154
Total Other Education	—
Total Education	**4,298,391**
Recreation and Cultural Services	
Total Recreation Facilities	1,374,649
Total Cultural Services	10,000
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**1,384,649**
Debt Service	
Total Retirement of Long-Term Debt	671,349
Total Interest on Long-Term Debt	1,017,422
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**1,688,771**
Total General County Expenditures Before Transfers	**245,891,935**
Transfers Out	
Total Transfers Out to Enterprises	—
Operating Transfers Between Funds Other Than Governmental and Enterprise	339,190
Total General County Expenditures and Transfers Out	**$ 246,231,125**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 1,277,178,799	$ 53,575,941	$ 1,223,602,858

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Yolo

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Special Assessment Bonds							
Mello-Roos Davis Branch Library	2003	2003	2022	$ 2,330,000	$ 2,330,000	$ 160,000	$ 2,170,000
Total Special Assessment Bonds				**2,330,000**	**2,330,000**	**160,000**	**2,170,000**
State Construction Loans							
Water Well	2004	—	—	249,333	—	4,924	244,409
Total State Construction Loans				**249,333**	**—**	**4,924**	**244,409**
Other Long-Term Debt Schedule							
Davis Administration Building	—	—	—	—	—	—	315,000
Airport Master Plan	—	—	—	—	—	—	152,292
Capital Leases	—	—	—	—	—	—	61,875
Compensated Absences	—	—	—	—	—	—	5,955,124
Pre/Post Closure Liability	—	—	—	—	—	—	21,806,274
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**28,290,565**
County Total Bonds and Other Long-Term Debt				**$ 2,579,333**	**$ 2,330,000**	**$ 164,924**	**$ 30,704,974**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 33,547,595**

* 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 2006-07
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	$	185,427
Total Operating Expenses		275,228
Net Operating Income (Loss)		**(89,801)**
Total Non-Operating Revenue		34,666
Total Non-Operating Expenses		8,003
Income (Loss) Before Operating Transfers		**(63,138)**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**(63,138)**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		**Yes**
Total Operating Revenue	$	7,567,179
Total Operating Expenses		8,554,924
Net Operating Income (Loss)		**(987,745)**
Total Non-Operating Revenues		2,066,231
Total Non-Operating Expenses		437
Income (Loss) Before Operating Transfers		**1,078,049**
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		**—**
Net Income (Loss)	**$**	**1,078,049**
Current Year Capital Outlay (Enterprise Activity)	**$**	**—**

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 2006-07
Statement of County Revenues
County of Yuba

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 13,909,007
Less Than County Wide Funds - Secured and Unsecured	—
Property Tax In-Lieu of Vehicle License Fees	7,814,457
Voter Approved Indebtedness	—
Prior Year Secured and Unsecured	10,008
Total Property Taxes	**21,733,472**
Other Taxes	
Sales and Use Taxes	3,422,277
Transportation Tax (Non-Transit)	1,242,184
Property Transfer	507,491
Transient Lodging	311,063
Timber Yield	60,004
Aircraft	—
Construction Development Taxes	—
Utility Users Tax	—
Other	—
Total Other Taxes	**5,543,019**
Total Taxes	**27,276,491**
Special Benefit Assessments	
Operations	—
Capital Outlay	—
Total Special Benefit Assessments	**—**
Licenses, Permits and Franchises	
Animal Licenses	120,645
Business Licenses	3,246
Construction Permits	1,995,866
Road Privileges and Permits	195,440
Zoning Permits	301,770
Franchises	948,067
Other	44,719
Total Licenses Permits and Franchises	**3,609,753**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	637,464
Other Court Fines	733,231
Forfeitures and Penalties	—
Penalties and Cost on Delinquent Taxes	1,108,706
Total Fines, Forfeitures and Penalties	**2,479,401**
Revenue from Use of Money and Property	
Interest	2,633,012
Rents and Concessions	179,536
Royalties	—
Total Revenue from the Use of Money and Property	**2,812,548**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	1,789,239
Motor Vehicle In-Lieu Tax	—
Realignment from the Vehicle License Fee Fund	3,829,206
Public Assistance Administration	8,842,604
Public Assistance Programs	8,552,809
Realignment for Social Services	4,461,593
Health:	
Aid for Mental Health	—
Realignment for Mental Health	—
Medically Indigent Adults	—
Alcohol and Drug Abuse	203,241
Other Aid for Health	861,977
Realignment for Health Services	1,014,076
Homeowners' Property Tax Relief	159,404
Open Space Tax Relief	—
SB90 Mandated Costs	495,096
Public Safety Fund	2,458,683
Other:	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	150,708
Office of Criminal Justice and Planning Programs	—
Library	110,625
District Attorney Programs	323,990
Law Enforcement	694,000
Other	8,022,236
Total State	**41,969,487**
Federal	
Public Assistance Administration	10,044,237
Public Assistance Programs	8,237,980
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Health Grants	—
Other:	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	4,110,542
Aging Programs	—
Senior Citizens Programs	—
Road Projects	—
Law Enforcement	—
Other	711,082
Total Federal	**23,103,841**
Other Aid	
Other In-Lieu Taxes	—
Other Governmental Agencies	2,417,444
Total Other Aid	**2,417,444**
Charges for Current Services	
Assessments and Tax Collection Fees	395,406
Property Tax Administrative Fees	230,816
Auditing and Accounting Fees	59,686
Communication Services	—
Election Services	819,657
Legal Services	219,443
Planning and Engineering Services	2,641,528
Agricultural Services	57,510
Civil Process Services	—
Court Fees and Costs	317,348
Booking Fees	44,849
Estate Fees	—
Human Services	38,417
Law Enforcement Services	814,356
Recording Fees	235,874
Road and Street Services	—
Health Fees	2,107,130
Mental Health Services	—
California Children Services	—
Sanitation Services	—
Institutional Care and Services	3,496,586
Library Services	14,248
Park and Recreation Fees	—
Other:	
Personnel Services	260,214
Building Maintenance and Grounds	—
Administrative Services	—
Other	404,427
Total Charges for Current Services	**12,157,495**
Miscellaneous Revenue	
Other Sales	51,536
Tobacco Settlement	—
Welfare Repayments	—
Cancelled Warrants	8,582
Other	9,849,175
Total Miscellaneous Revenue	**9,909,293**
Other Financing Sources	
Sale of Fixed Assets	9,004
Proceeds from the Sale of Bonds	—
Other Long-Term Debt Proceeds	—
Total Other Financing Sources	**9,004**
Total General County Revenues Before Transfers	**125,744,757**
Transfers In	
Total Transfers In from Enterprises	27,192
Operating Transfers Between Funds Other Than Governmental and Enterprise	447,150
Total General County Revenues and Transfers In	**$ 126,219,099**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
County of Yuba

General	
Board of Supervisors	$ 364,386
Clerk of the Board	158,200
Administrative Officer	421,153
Other	2,853,779
Total Legislative and Administrative	**3,797,518**
Finance	
Auditor-Controller	450,246
Treasurer-Tax Collector	341,098
Assessor	1,384,285
Other	260,434
Total Finance	**2,436,063**
Counsel	
County Counsel	426,843
Other	—
Total Counsel	**426,843**
Total Personnel	**653,315**
Total Elections	**787,510**
Total Communications	**—**
Total Property Management	**525,051**
Plant Acquisition	
Jails	—
Courts	148,992
Other	1,506,074
Total Plant Acquisition	**1,655,066**
Total Promotion	**1,805,288**
Total Other General	**—**
Total General	**12,086,654**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	273,437
Fifty Percent Excess Revenue Calculation	305,835
Other Trial Court	—
County Clerk	—
Grand Jury (Including Audit)	41,430
District Attorney-Prosecution	2,139,763
District Attorney-Family Support	4,081,229
Public Defender	916,101
Court Appointed Counsel	344,930
Other	18,065
Total Judicial	**8,120,790**
Total Police Protection	**10,361,637**
Detention and Correction	
Adult Detention	7,768,475
Juvenile Detention	3,315,018
Probation	4,717,655
Total Detention and Correction	**15,801,148**
Total Fire Protection	**—**
Total Flood Control - Soil and Water Conservation	**46,741**
Protective Inspection	
Agricultural Commissioner	942,630
Building Inspector	2,681,642
Other	—
Total Protective Inspection	**3,624,272**
Other Protection	
Local Agency Formation Commission (LAFCO)	70,168
Recorder	—
Coroner	—
Emergency Services	1,245,897
Planning and Zoning	2,021,475
Pound	547,798
Other	260,575
Total Other Protection	**4,145,913**
Total Public Protection	**42,100,501**

Public Ways and Facilities	
Total Roads	13,224,450
Total Transportation Terminals	—
Total Transportation Systems	—
Total Parking Facilities	—
Total Public Ways and Facilities	**13,224,450**
Health	
Total Public Health	6,924,386
Total Medical Care	—
Total Mental Health	—
Total Drug and Alcohol Abuse Services	—
Total Health	**6,924,386**
Sanitation	
Total Refuse Collection and Disposal	—
Total Sanitation	**—**
Public Assistance	
Welfare	
Administration	19,984,236
Aid Programs - Cash (Grants)	19,255,993
Total Welfare	**39,240,229**
Social Services	
Administration and Programs	5,520,118
Other	2,116,982
Total Social Services	**7,637,100**
General Relief	
Aid to Indigents	8,989
Indigent Burial	—
Total General Relief	**8,989**
Total Care of Court Wards	**—**
Total Veteran Services	**223,865**
Other Public Assistance	
Workforce Investment Act (WIA)	—
Other	1,098,651
Total Other Public Assistance	**1,098,651**
Total Public Assistance	**48,208,834**
Education	
Total School Administration	—
Total Library Services	665,971
Total Agricultural Education	63,776
Total Other Education	—
Total Education	**729,747**
Recreation and Cultural Services	
Total Recreation Facilities	—
Total Cultural Services	—
Total Veteran Memorial Building	—
Total Small Craft Harbors	—
Total Recreation and Cultural	**—**
Debt Service	
Total Retirement of Long-Term Debt	245,000
Total Interest on Long-Term Debt	51,971
Total Interest on Short-Term Notes and Warrants	—
Total Debt Service	**296,971**
Total General County Expenditures Before Transfers	**123,571,543**
Transfers Out	
Total Transfers Out to Enterprises	1,800
Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total General County Expenditures and Transfers Out	**$ 123,573,343**

Appropriations Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 42,735,343	$ 26,021,619	$ 16,713,724

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Yuba

Long-Term Debt	Issue / Contract Date	Maturity Dates Begin	Maturity Dates End	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
State Construction Loans							
DOT Aero Loan	1995	—	—	$ 465,922	$ —	$ 233,092	$ 157,378
Total State Construction Loans				**465,922**	**—**	**233,092**	**157,378**
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	9,808,807
Compensated Absences - Airport	—	—	—	—	—	—	154,448
Total Other Long-Term Debt Schedule				**—**	**—**	**—**	**9,963,255**
County Total Bonds and Other Long-Term Debt				**$ 465,922**	**$ —**	**$ 233,092**	**$ 10,120,633**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 1,296,915**

* 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 2006-07
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	$	578,468
Total Operating Expenses		479,884
Net Operating Income (Loss)		**98,584**
Total Non-Operating Revenue		158,181
Total Non-Operating Expenses		70,630
Income (Loss) Before Operating Transfers		**186,135**
Transfers In from the County		1,800
Transfers Out to the County		27,192
Net Transfers In (Out)		**(25,392)**
Net Income (Loss)	**$**	**160,743**
Current Year Capital Outlay (Enterprise Activity)	**$**	**1,223,320**

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Revenues
Statewide Totals

Taxes	
Property Taxes	
County Wide Secured and Unsecured	$ 6,578,128,856
Less Than County Wide Funds - Secured and Unsecured	461,976,140
Property Tax In-Lieu of Vehicle License Fees	3,307,805,681
Voter Approved Indebtedness	109,158,926
Prior Year Secured and Unsecured	73,974,792
Total Property Taxes	**10,531,044,395**
Other Taxes	
Sales and Use Taxes	636,902,770
Transportation Tax (Non-Transit)	174,541,326
Property Transfer	312,981,701
Transient Lodging	124,346,958
Timber Yield	4,771,133
Aircraft	25,725,764
Construction Development Taxes	25,493,964
Utility Users Tax	87,487,532
Other	276,871,981
Total Other Taxes	**1,669,123,129**
Total Taxes	**12,200,167,524**
Special Benefit Assessments	
Operations	19,156,619
Capital Outlay	217,730
Total Special Benefit Assessments	**19,374,349**
Licenses, Permits and Franchises	
Animal Licenses	22,729,902
Business Licenses	70,006,595
Construction Permits	279,571,492
Road Privileges and Permits	12,002,261
Zoning Permits	25,360,672
Franchises	128,156,652
Other	74,990,227
Total Licenses Permits and Franchises	**612,817,801**
Fines, Forfeitures and Penalties	
Vehicle Code Fines	108,232,075
Other Court Fines	392,102,965
Forfeitures and Penalties	122,800,420
Penalties and Cost on Delinquent Taxes	339,151,584
Total Fines, Forfeitures and Penalties	**962,287,044**
Revenue from Use of Money and Property	
Interest	1,055,828,484
Rents and Concessions	185,780,251
Royalties	1,538,324
Total Revenue from the Use of Money and Property	**1,243,147,059**
Aid from Other Governmental Agencies	
State	
Highway Users Tax	542,667,351
Motor Vehicle In-Lieu Tax	58,486,767
Realignment From the Vehicle License Fee Fund	1,458,870,623
Public Assistance Administration	2,452,151,089
Public Assistance Programs	2,673,113,784
Realignment for Social Services	1,518,575,068
Health:	
Aid for Mental Health	1,029,092,467
Realignment for Mental Health	791,912,282
Medically Indigent Adults	14,789,042
Alcohol and Drug Abuse	144,475,115
Other Aid for Health	498,165,124
Realignment for Health Services	352,649,270
Homeowners' Property Tax Relief	72,398,132
Open Space Tax Relief	42,682,072
SB90 Mandated Costs	214,286,579
Public Safety Fund	2,611,910,674
Other:	
Citizens Option for Public Safety (COPS)	126,312,299
Office of Criminal Justice and Planning Programs	41,757,535
Library	14,913,737
District Attorney Programs	148,602,071
Law Enforcement	154,502,867
Other	1,288,505,418
Total State	**16,250,819,366**
Federal	
Public Assistance Administration	3,566,481,821
Public Assistance Programs	3,001,641,873
Health Administration	546,834,999
Workforce Investment Act (WIA)	174,689,698
Community Development Block Grant	119,909,071
Health Grants	631,203,267
Other:	
Citizens Option for Public Safety (COPS)	2,520,846
Office of Criminal Justice and Planning Programs	6,442,130
DEA Programs/Drug and Alcohol Programs	54,528,352
District Attorney Programs	117,279,296
Aging Programs	44,749,190
Senior Citizens Programs	47,066,215
Road Projects	117,015,792
Law Enforcement	129,434,049
Other	458,591,858
Total Federal	**9,018,388,457**
Other Aid	
Other In-Lieu Taxes	3,037,685
Other Governmental Agencies	933,455,096
Total Other Aid	**936,492,781**
Charges for Current Services	
Assessments and Tax Collection Fees	170,324,493
Property Tax Administrative Fees	146,611,211
Auditing and Accounting Fees	77,870,967
Communication Services	39,408,571
Election Services	69,186,233
Legal Services	76,476,887
Planning and Engineering Services	209,945,928
Agricultural Services	22,405,655
Civil Process Services	20,737,403
Court Fees and Costs	276,659,296
Booking Fees	35,623,975
Estate Fees	15,462,988
Human Services	35,183,624
Law Enforcement Services	1,322,152,464
Recording Fees	274,889,614
Road and Street Services	122,302,409
Health Fees	362,493,082
Mental Health Services	301,196,654
California Children Services	47,532,190
Sanitation Services	54,933,392
Institutional Care and Services	508,269,834
Library Services	21,374,290
Park and Recreation Fees	68,927,804
Other:	
Personnel Services	59,024,388
Building Maintenance and Grounds	45,920,357
Administrative Services	59,833,547
Other	1,058,423,053
Total Charges for Current Services	**5,503,170,309**
Miscellaneous Revenue	
Other Sales	27,427,492
Tobacco Tax Settlement	341,667,195
Welfare Repayments	29,473,003
Cancelled Warrants	10,098,507
Other	663,810,120
Total Miscellaneous Revenue	**1,072,476,317**
Other Financing Sources	
Sale of Fixed Assets	30,279,919
Proceeds from the Sale of Bonds	213,574,096
Other Long-Term Debt Proceeds	119,359,843
Total Other Financing Sources	**363,213,858**
Total General County Revenues Before Transfers	**48,182,354,865**
Transfers In	
Total Transfers In from Enterprises	146,767,548
Operating Transfers Between Funds Other Than Governmental and Enterprise	40,672,033
Total General County Revenues and Transfers In	**$ 48,369,794,446**

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of County Expenditures and Appropriation Limits
Statewide Totals

General	
Board of Supervisors	$ 119,190,477
Clerk of the Board	52,887,279
Administrative Officer	189,220,583
Other	35,351,063
Total Legislative and Administrative	**396,649,402**
Finance	
Auditor-Controller	284,910,704
Treasurer-Tax Collector	204,258,676
Assessor	491,280,773
Other	151,118,695
Total Finance	**1,131,568,848**
Counsel	
County Counsel	154,321,262
Other	861,609
Total Counsel	**155,182,871**
Total Personnel	**170,285,985**
Total Elections	**289,728,160**
Total Communications	**156,551,536**
Total Property Management	**543,589,414**
Plant Acquisition	
Jails	85,316,087
Courts	95,127,513
Other	798,258,986
Total Plant Acquisition	**978,702,586**
Total Promotion	**72,295,934**
Total Other General	**702,873,607**
Total General	**4,597,428,343**
Public Protection	
Judicial	
Trial Court Maintenance of Effort (MOE)	652,741,136
Fifty Percent Excess Revenue Calculation	66,164,353
Other Trial Court	537,166,933
County Clerk	29,064,581
Grand Jury (Including Audit)	7,392,188
District Attorney-Prosecution	1,200,542,660
District Attorney-Family Support	743,995,302
Public Defender	671,406,867
Court Appointed Counsel	61,278,868
Other	61,853,283
Total Judicial	**4,031,606,171**
Total Police Protection	**4,069,186,621**
Detention and Correction	
Adult Detention	2,543,135,664
Juvenile Detention	981,115,449
Probation	1,029,806,061
Total Detention and Correction	**4,554,057,174**
Total Fire Protection	**419,674,376**
Total Flood Control - Soil and Water Conservation	**10,759,770**
Protective Inspection	
Agricultural Commissioner	156,335,669
Building Inspector	162,221,906
Other	13,184,150
Total Protective Inspection	**331,741,725**
Other Protection	
Local Agency Formation Commission (LAFCO)	6,170,426
Recorder	146,196,078
Coroner	97,213,036
Emergency Services	121,450,526
Planning and Zoning	350,730,014
Pound	117,532,193
Other	244,881,567
Total Other Protection	**1,084,173,840**
Total Public Protection	**14,501,199,677**

Public Ways and Facilities	
Total Roads	1,756,665,090
Total Transportation Terminals	526,767
Total Transportation Systems	23,470,013
Total Parking Facilities	13,992,651
Total Public Ways and Facilities	**1,794,654,521**
Health	
Total Public Health	2,834,120,245
Total Medical Care	989,340,474
Total Mental Health	3,390,501,674
Total Drug and Alcohol Abuse Services	611,798,860
Total Health	**7,825,761,253**
Sanitation	
Total Refuse Collection and Disposal	23,206,882
Total Sanitation	**23,206,882**
Public Assistance	
Welfare	
Administration	4,193,642,875
Aid Programs - Cash (Grants)	5,187,310,602
Total Welfare	**9,380,953,477**
Social Services	
Administration and Programs	3,160,474,532
Other	153,411,409
Total Social Services	**3,313,885,941**
General Relief	
Aid to Indigents	255,264,541
Indigent Burial	403,663
Total General Relief	**255,668,204**
Total Care of Court Wards	**50,735,235**
Total Veteran Services	**14,864,915**
Other Public Assistance	
Workforce Investment Act (WIA)	265,319,158
Other	422,482,767
Total Other Public Assistance	**687,801,925**
Total Public Assistance	**13,703,909,697**
Education	
Total School Administration	2,936,676
Total Library Services	447,521,161
Total Agricultural Education	13,544,225
Total Other Education	1,555,577
Total Education	**465,557,639**
Recreation and Cultural Services	
Total Recreation Facilities	349,897,983
Total Cultural Services	79,793,865
Total Veteran Memorial Building	3,420,206
Total Small Craft Harbors	17,513,334
Total Recreation and Cultural	**450,625,388**
Debt Service	
Total Retirement of Long-Term Debt	841,347,821
Total Interest on Long-Term Debt	642,997,880
Total Interest on Short-Term Notes and Warrants	77,982,916
Total Debt Service	**1,562,328,617**
Total General County Expenditures Before Transfers	**44,924,672,017**
Transfers Out	
Total Transfers Out to Enterprises	1,674,865,161
Operating Transfers Between Funds Other Than Governmental and Enterprise	206,935,807
Total General County Expenditures and Transfers Out	**$ 46,806,472,985**

Appropriation Limits		
Appropriations Limit	**Total Annual Appropriations Subject to the Limit**	**Total Annual Appropriations Under / (Over) Appropriations Limit**
$ 50,634,731,101	$ 14,453,032,736	$ 36,181,698,365

Table 6. Counties Annual Report — Fiscal Year 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
Statewide Totals

Long-Term Debt	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Total Pension Obligation Bonds	$ 11,100,869,691	$ 11,034,770,385	$ 3,050,078,724	$ 7,984,691,661
Total Revenue Bonds	665,330,000	665,330,000	182,915,000	482,415,000
Total Special Assessment Bonds	734,732,954	631,266,823	249,397,128	381,869,695
Total General Obligation Bonds	96,000,000	96,000,000	96,000,000	—
Total Improvement Districts Bonds	19,204,371	18,488,200	17,551,355	936,845
Total Federal Construction Loans	3,680,850	—	1,384,461	2,119,481
Total State Construction Loans	42,828,991	—	10,917,549	18,153,837
Total Other Long-Term Debt Schedule	—	—	—	3,159,576,330
County Total Bonds and Other Long-Term Debt	**$ 12,662,646,857**	**$ 12,445,855,408**	**$ 3,608,244,217**	**$ 12,029,762,849**

	Total Future Principal and Interest Balance Due
Total Lease Obligations	**$ 10,229,718,701**

* 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	$ 11,283,019,944
Total Deductions from Revenues	7,711,094,809
Net Patient Revenue	**3,571,925,135**
Total Other Operating Revenues	452,629,943
Total Operating Revenue	**4,024,555,078**
Total Operating Expenses	5,557,292,124
Net Operating Income (Loss)	**(1,532,737,046)**
Total Non-Operating Revenue	572,933,333
Total Non-Operating Expenses	310,283,891
Net Non-Operating Income	**262,649,442**
Net Income Before Extraordinary Items	**(1,270,087,604)**
Extraordinary Items	—
Income (Loss) Before Operating Transfers	**(1,270,087,604)**
Transfers In from the County	1,663,073,621
Transfers Out to the County	127,440,165
Net Transfers In (Out)	**1,535,633,456**
Net Income (Loss)	**$ 265,545,852**
Current Year Capital Outlay	**$ 127,528,165**

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	$ 9,466,146
Local Cash Grants	53,034,779
State Cash Grants	10,083,013
Federal Cash Grants	9,859,708
Other Revenues	5,726,020
Total Revenues	**88,169,666**
Purchased Transportation	48,246,982
Other Expenses	37,756,802
Total Expenses	**86,003,784**
Net Transit Income (Loss)	**$ 2,165,882**
Gain or Loss on Disposal of Fixed Assets	(32,871)
Total Operator Net Income (Loss)	**$ 2,133,011**
Capital Additions to Equity	
Total Local Capital Grants	1,247,504
Total State Capital Grants	626,050
Total Federal Capital Grants	3,309,206
Non-Governmental Donations	
Total Capital Additions to Equity	

Table 6. Counties Annual Report — Fiscal Year 2006-07
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	$	267,400,806
Total Operating Expenses		252,798,496
Net Operating Income (Loss)		**14,602,310**
Total Non-Operating Revenue		150,048,060
Total Non-Operating Expenses		34,468,936
Income (Loss) Before Operating Transfers		**130,181,434**
Transfers In from the County		1,385,649
Transfers Out to the County		736,343
Net Transfers In (Out)		**649,306**
Net Income (Loss)	**$**	**130,830,740**
Current Year Capital Outlay (Enterprise Activity)	**$**	**113,854,654**

Refuse Enterprise/Activity Statement of Revenues and Expenses

Total Operating Revenue	$	497,627,491
Total Operating Expenses		478,255,931
Net Operating Income (Loss)		**19,371,560**
Total Non-Operating Revenues		101,268,094
Total Non-Operating Expenses		49,678,865
Income (Loss) Before Operating Transfers		**70,960,789**
Transfers In from the County		1,213,035
Transfers Out to the County		15,862,782
Net Transfers In (Out)		**(14,649,747)**
Net Income (Loss)	**$**	**56,311,042**
Current Year Capital Outlay (Enterprise Activity)	**$**	**66,727,694**

Other Enterprise Statement of Revenues and Expenses

Total Operating Revenue	$	100,987,470
Total Operating Expense		104,916,195
Net Operating Income (Loss)		**(3,928,725)**
Total Non-Operating Revenue		14,636,521
Total Non-Operating Expenses		3,648,758
Income (Loss) Before Operating Transfers		**7,059,038**
Transfers In from the County		9,192,856
Transfers Out to the County		2,728,258
Net Transfers In (Out)		**6,464,598**
Net Income (Loss)	**$**	**13,523,636**
Current Year Capital Outlay	**$**	**9,469,593**

Supplemental Information

Appendix A: **Revenue Sources and Expenditure Functions of the City and County of San Francisco for the Fiscal Year Ended June 30, 2007**

Appendix B: **Percentage of Local Sales Tax Collected Within Cities Allocated to Counties as of July 1, 2007**

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, 2007

Revenues	Amount
Taxes	
Property Taxes	
Secured and Unsecured Property Tax	$ 772,919,257
Property Tax In-Lieu of Vehicle License Fees	126,410,684
Voter Approved Indebtedness Property Tax	120,429,844
Prior Year Secured and Unsecured	39,293,503
Total Property Taxes	$ 1,059,053,288
Other Taxes	
Sales and Use Taxes	$ 106,362,664
Transportation Tax (Non-Transit)	15,569,477
Transportation Tax (Transit)	117,280,129
Property Transfer	143,976,226
Transient Lodging Tax	194,290,457
Construction Development Taxes	—
Utility Users Tax	78,729,370
Employers Payroll Tax	329,356,024
Other	111,030,466
Total Other Taxes	$ 1,096,594,813
Total Taxes	$ 2,155,648,101
Special Benefit Assessments	
Operations	$ —
Total Special Benefit Assessments	$ —
Licenses, Permits, and Franchises	
Animal Licenses	$ 252,439
Business Licenses	8,236,234
Construction Permits	25,574,851
Street and Curb Permits	81,056
Franchises	16,962,991
Other	9,412,600
Total Licenses, Permits, and Franchises	$ 60,520,171
Fines, Forfeitures, and Penalties	
Vehicle Code Fines	$ 4,979,429
Other Court Fines	1,090,043
Forfeitures and Penalties	3,847,161
Penalties and Cost on Delinquent Taxes	2,248,534
Total Fines, Forfeitures, and Penalties	$ 12,165,167
Revenue From Use of Money and Property	
Interest	$ 142,403,690
Rents and Concessions	37,904,978
Royalties	—
Other	—
Total Revenue From Use of Money and Property	$ 180,308,668
Aid From Other Governmental Agencies	
State	
Highway Users Tax	$ 26,958,910
Motor Vehicle In-Lieu tax	55,946,909
Public Assistance Administration	48,294,063
Public Assistance Programs	52,070,395
Health	
Aid for Mental Health	59,576,539
Alcohol and Drug Abuse	21,220,843
Other Aid for Health	13,767,518

Appendix A (continued)

City and County of San Francisco
Year Ended June 30, 2007

Revenues	Amount
Other	
Homeowners Property Tax Relief	4,995,664
SB 90 Mandated Costs	13,084,452
Public Safety	69,285,728
Supplemental Law Enforcement Services Fund (SLESF/COPS)	—
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Civil Defense	—
Law Enforcement	—
Other	307,920,331
Total State	$ 673,121,352
Federal	
Public Assistance Adminstration	$ 47,129,750
Public Assistance Programs	138,773,817
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Other	
Citizens Option for Public Safety (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	4,117,315
Road Projects	3,384,651
Law Enforcement	—
Other	202,983,313
Total Federal	$ 396,388,846
Other Aid	
Other In-Lieu Taxes	$ —
Other Governmental Agencies	172,944,441
Total Other Aid	$ 172,944,441
Charges for Current Services	
Assessments and Tax Collections Fees	$ —
Zoning and Subdivision Fees	20,213,728
Special Police Department Services	58,081,409
Special Fire Department Services	6,998,479
Planning and Engineering Services	31,133,658
Court Fees and Costs	7,983,501
Law Enforcement Services	—
Recording Fees	3,119,593
Road and Street Services	1,019,935
Health Fees	29,141,798
Mental Health Services	—
California Childrens Services	—
Institutional Care and Services	7,031,328
Library Services	724,028
Park and Recreation Fees	11,532,975
Sewer Service Charges and Connection Fees	182,035,350
Parking Facilities	30,497,396
Golf Course Fees	10,317,438

Appendix A (continued)

City and County of San Francisco
Year Ended June 30, 2007

Revenues	Amount
Water Service Charges and Connection Fees	216,530,990
Electric Revenues	108,224,546
Airport Revenues	503,914,182
Housing Revenues	5,139,142
Ports and Harbor Revenues	60,512,488
Hospital Revenues	514,072,365
Transit Revenues	145,544,864
Stadium Revenues	1,073,764
Quasi-External Transactions	67,490,074
Other	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	7,649,511
Total Charges for Current Services	$ 2,029,982,542
Miscellaneous Revenue	
Welfare Repayments	$ 93,801
Cancelled Warrants	680,751
Other	203,440,649
Total Miscellaneous Revenue	$ 204,215,201
Other Financing Sources	
Sale of Fixed Assets	$ 14,670,587
Proceeds From the Sale of Bonds	207,985,000
Other Long -Term Debt Proceeds	12,181,787
Total Other Financing Sources	$ 234,837,374
Total Revenues	$ 6,120,131,863

Appendix A (continued)

City and County of San Francisco
Year Ended June 30, 2007

Expenditures	Amount
General	
Legislative and Administrative	
Legislative	$ 10,091,251
Management and Support	664,575,553
Total Legislative and Administrative	$ 674,666,804
Finance	
Auditor Controller	$ 17,435,288
Treasurer and Tax Collector	20,492,737
Assessor	12,613,529
Total Finance	$ 50,541,554
Counsel	
County Counsel	$ 10,848,696
Total Counsel	$ 10,848,696
Total Personnel	$ —
Total Elections	$ 9,910,056
Total Property Management	$ —
Plant Acquisition	
Police	$ 6,828,480
Courts	—
Public Transit	154,498,848
Airports	121,439,254
Other	509,323,440
Total Plant Acquisition	$ 792,090,022
Total Promotion	$ —
Total Other General	$ —
Public Protection	
Judicial	
Trial Court Maintenance Effort (MOE)	$ 31,946,145
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	—
District Attorney Prosecution	36,032,964
District Attorney Family Support	14,511,157
Public Defender	21,746,779
Court Appointed Counsel	—
Total Judicial	$ 104,237,045
Total Police Protection	$ 333,332,568
Detention and Correction	
Adult Detention	$ 140,344,283
Juvenile Detention	33,882,475
Probation	10,828,934
Total Detention and Correction	$ 185,055,692
Total Fire Protection	$ 226,607,136
Community Development	
Planning	$ 30,544,503
Construction and Engineering Regulation	64,575,053
Housing	72,655,739
Other	—
Total Community Development	$ 167,775,295

Appendix A (continued)

City and County of San Francisco
Year Ended June 30, 2007

Expenditures	Amount
Other Protection	
Recorder	$ —
Coroner	4,912,867
Emergency Services	—
Planning and Zoning	—
Pound	3,779,572
Street Lighting	2,485,615
Other	83,586,604
Total Other Protection	$ 94,764,658
Total Public Protection	$ 1,111,772,394
Public Ways and Facilities	
Roads	$ 58,551,485
Airports	295,968,521
Transportation	526,910,847
Ports and Harbors	53,643,384
Parking Facilities	77,812,706
Other	2,426,459
Total Public Ways and Facilities	$ 1,015,313,402
Health	
Hospitals and Sanitariums	$ 718,249,582
Public Health	215,587,296
Medical Care	—
Mental Health	179,290,014
Drug and Acohol Abuse Services	—
Other	92,153,702
Total Health	$ 1,205,280,594
Sanitation	
Refuse Collection and Disposal	$ —
Sewers	112,502,964
Total Sanitation	$ 112,502,964
Public Assistance	
Welfare	
Administration	$ 166,847,484
Aid Programs - Cash (Grants)	389,310,795
Total Welfare	$ 556,158,279
Social Services	
Administration and Programs	$ 16,842,004
Other	—
Total Social Services	$ 16,842,004
General Relief	
Aid to Indigents	$ —
Total General Relief	$ —
Total Care of Court Wards	$ —
Other Public Assistance	
Workforce Investment Act (WIA)	$ 608,611
Other	—
Total Other Public Assistance	$ 608,611
Total Public Assistance	$ 573,608,894

Appendix A (continued)

City and County of San Francisco
Year Ended June 30, 2007

Expenditures		Amount
Education		
Library Services	$	67,006,227
Total Education	$	67,006,227
Recreation and Cultural Services		
Recreation Facilities	$	91,221,326
Cultural Services		24,266,580
Sports Arena and Stadiums		2,394,879
Community Centers and Auditoriums		63,636,549
Small Craft Harbors		—
Other		29,206,682
Total Recreation and Cultural Services	$	210,726,016
Public Utilities		
Water	$	153,679,746
Electric		84,163,006
Other		211,843
Total Public Utilities	$	238,054,595
Total Other	$	—
Debt Service		
Principal Payments on Long-Term Debt	$	465,452,353
Interest Payments on Long-Term Debt		340,595,170
Lease Payments and Other Payments on Long-Term Debt		28,150,245
Total Debt Service	$	834,197,768
Total Expenditures	$	6,906,519,986
Appropriations Limit	$	2,213,231,198
Total Annual Appropriations Subject to the Limit		2,076,003,867
Total Annual Appropriations Under/(Over) Appropriations Limit	$	137,227,331

Appendix B

Percentage of Local Sales Tax Collected Within Cities Allocated to Counties as of July 1, 2007
(First Rate Applies to All Cities Except Where Indicated)

Not all revenue from locally imposed sales taxes accrues to the city of sale situs (i.e., where the sale occurred). Counties, through contractual agreements with the cities, can receive a portion of the 1% sales tax revenue collected within the cities. These agreements vary and are subject to periodic adjustments. The percentages listed below were formalized by local ordinances of cities and counties and by contract with the California State Board of Equalization acting as the collection agent. Where "None" is indicated, there is no agreement between the cities and the county except as noted by city and percentage of the agreement. In addition, several counties have supplemental agreements with their cities in which a percentage of collections is returned to the city of sale situs. The amount of contractual revenues is not presented below.

County / City	%
Alameda	5.0 %
Dublin, Livermore, and San Leandro	None
Alpine	*
Amador	None
Butte	None
Chico	5.0
Calaveras	—
Angels Camp	13.0
Colusa	None
Contra Costa	2.5
Oakley	None
Del Norte	None
El Dorado	None
Fresno	None
Fresno City	5.29
Clovis, Firebaugh, Fowler, Kerman, Kingsburg, Reedley, Sanger, and Selma	5.0
Coalinga	4.5
San Joaquin	3.0
Mendota	1.5
Glenn	None
Humboldt	None
Imperial	None
Inyo	None
Kern	None
Kings	2.0
Hanford	5.0
Lake	None
Lassen	—
Susanville	5.0
Los Angeles	None
Madera	—
Chowchilla	8.0
Madera City	6.0
Marin	None
Mariposa	*
Mendocino	None
Merced	None
Merced City	7.5
Los Banos	5.0
Modoc	None
Mono	None
Monterey	None
Napa	None
Nevada	None
Orange	None
Placer	None
Plumas	—
Portola	5.0
Riverside	None
Sacramento	None
San Benito	None
San Bernardino	None
San Diego	None
San Francisco	**
San Joaquin	None
San Luis Obispo	None
San Mateo	5.0
Santa Barbara	None
Goleta	50.0
Santa Clara	None
Santa Cruz	None
Shasta	None
Sierra	—
Loyalton	5.0
Siskiyou	None
Solano	None
Sonoma	2.50
Windsor	None
Stanislaus	None
Ceres, Modesto, Oakdale, and Turlock	5.0
Riverbank and Patterson	0.50
Sutter	None
Tehama	None
Corning and Red Bluff	10.0
Trinity	*
Tulare	5.0
Tuolumne	—
Sonora	13.0
Ventura	3.3
Ojai	None
Yolo	None
Yuba	None

* The county has no incorporated cities.

** The city and county are consolidated.

— The county has no other cities.

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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 (MVLF), 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. Starting in the 2004-05 fiscal year, this revenue was replaced with Property Tax In-Lieu of Vehicle License Fees.

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.

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