



STEVE WESTLY
California State Controller

February 27, 2006

**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, 2004. This 94th 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.

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:

STEVE WESTLY
California State Controller

Contents

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

FINANCIAL SECTION

Table 1.	Summary of County Statistics for the Fiscal Year Ended June 30, 2004.....	1
Table 2.	Summary of Assessed Valuation for Counties for the Fiscal Year Ended June 30, 2005.....	2
Table 3.	Summary of Property Taxes Allocated and Voter Approved Taxes Levied for the Fiscal Year Ended June 30, 2005.....	3
Table 4.	Summary of County Revenues for the Fiscal Year Ended June 30, 2004.....	4
Table 5.	Summary of County Expenditures by Function and Activity for the Fiscal Year Ended June 30, 2004	6
Table 6.	Detailed Statements by County of County Revenues, County Expenditures and Appropriation Limits, Long-Term Debt, and Enterprise/Activity Revenues and Expenses for the Fiscal Year Ended June 30, 2004	14

SUPPLEMENTAL INFORMATION

Appendix A: Revenue Sources and Expenditure Functions of the City and County of San Francisco for the Fiscal Year Ended June 30, 2004	253
Appendix B: Percentage of Local Sales Tax Collected Within Cities Allocated to Counties as of July 1, 2004	259
Appendix C: Definitions	261
State Controller's Office Publication List	265
Acknowledgements.....	266

Introduction

Fifty-seven county governments (excluding the City and County of San Francisco) reported revenues of \$46.9 billion for fiscal year 2003-04, a 2.14% increase from the prior year. This total includes county revenues, other financing sources, and enterprise/activity revenues.

The five largest revenue sources by dollar amount and percentage of total county revenues were: state government, \$15.6 billion (33.20%); federal government, \$8.7 billion (18.49%); enterprise revenues, \$6.0 billion (12.72%); property taxes, \$5.2 billion (11.15%); and charges for current services, \$4.8 billion (10.23%). These percentages are based on statewide total county revenues, other financing sources, and enterprise/activity revenues.

County expenditures totaled \$45.0 billion, a 2.16% increase from the prior year. The four largest expenditures by dollar amount and percentage of total county expenditures were: public assistance, \$12.6 billion (27.94%); public protection, \$11.8 billion (26.18%); health and sanitation, \$7.2 billion (16.01%); and enterprise expenses, \$6.1 billion (13.50%). These percentages are based on statewide total county expenditures, other financing uses, and enterprise/activity expenses.

As of June 30, 2004, California's population (excluding the City and County of San Francisco) was estimated at 35.4 million people. The three most populous counties—Los Angeles, Orange, and San Diego—represented approximately 45.66% of the population, and they received 42.78% of the statewide total county revenues. Their respective percentages of population and statewide total county revenues were: Los Angeles County, 28.58% and 28.95%; Orange County, 8.54% and 6.04%; and San Diego County, 8.54% and 7.79%. These percentages are based on statewide total county revenues and other financing sources.

The three most populous counties accounted for 42.64% of the statewide total county expenditures, as follows: Los Angeles, 29.03%; Orange, 6.47%; and San Diego, 7.14%. These percentages are based on statewide total county expenditures and other financing uses.

The State's 57 counties reported long-term financial obligations totaling \$23.3 billion, a 4.13% increase from the prior year. This includes general obligation bonds, pension obligation bonds, revenue bonds, improvement district bonds, special assessment act bonds, lease-purchase obligations, state and federal construction loans, and other long-term debt.

The City and County of San Francisco, by reason of its combined functions as both a city and a county, is included in this publication's county totals only for area in square miles, the 2000 federal census, estimated population (see Table 1), assessed valuation (see Table 2), and property taxes (see Table 3). San Francisco is not included in Tables 4 through 6 or 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 2003-04 fiscal year were \$46.9 billion, an increase of \$982.4 million (2.14%) from the prior year. County revenues (including other financing sources) of \$40.9 billion accounted for 87.28% of the total, with the remaining \$6.0 billion coming from enterprises/activities such as airports, hospitals, refuse, transportation, and other enterprises. Airports, hospital, and refuse may be reported as non-enterprise activities and are included in the enterprise/activity totals. See Figures 1 and 2 for a 10-year comparison.

Figure 1

County Revenues, Other Financing Sources, and Enterprise/Activity Revenues Ten-Year Comparison

(Excluding Transfers In)

(Amounts in thousands)

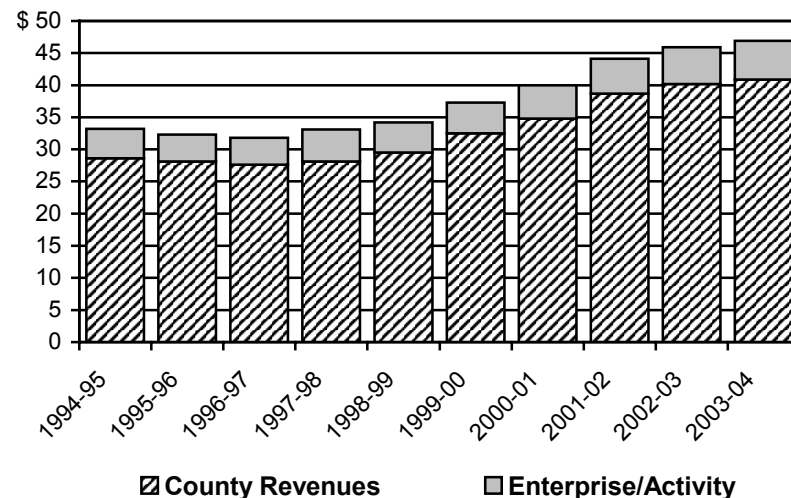
Year	County Revenues	Enterprise/ Activity	Total	Percentage Increase (Decrease) From Prior Year	Per Capita
1994-95	\$ 28,648,858	\$ 4,586,177	\$ 33,235,035	7.58 %	\$ 1,052.09
1995-96	28,139,345	4,231,944	32,371,289	(2.60)	1,020.41
1996-97	27,642,479	4,205,327	31,847,806	(1.62)	996.74
1997-98	28,057,353	4,965,774	33,023,127	3.69	1,016.67
1998-99	29,530,818	4,672,521	34,203,339	3.57	1,036.40
1999-00	32,449,237	4,834,064	37,283,301	9.00	1,111.25
2000-01	34,793,479	5,205,339	39,998,818	7.28	1,175.59
2001-02	38,694,307	5,400,379	44,094,686	10.24	1,287.68
2002-03	40,249,028	5,687,057	45,936,085	4.18	1,320.03
2003-04	40,950,347	5,968,142	46,918,489	2.14	1,327.20

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 2003-04 fiscal year, county revenues (including other financing sources) of \$40.9 billion represented an increase of \$701.3 million (1.74%) from the prior year. The combined property tax, sales and use tax, and other local taxes provided 16.49% of the total county revenues. The principal source of revenue was the state government, at 38.04%. The federal government was also a major contributor, at 21.19%.

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

Figure 3

County Revenues by Source and Other Financing Sources

(Excluding Transfers In)

(Amounts in thousands)

Revenues	2002-03	Percent of Total	2003-04	Percent of Total	Percentage Increase (Decrease) From Prior Year
Taxes					
Property	\$ 4,908,687	12.20 %	\$ 5,229,239	12.77 %	6.53 %
Sales and Use	488,306	1.21	498,767	1.22	2.14
Other	753,738	1.87	1,022,747 ¹	2.50	35.69
Total Taxes	6,150,731	15.28	6,750,753	16.49	9.76
Special Benefit Assessments.....	21,045	0.05	18,354	0.04	(12.79)
Licenses, Permits, and Franchises	424,750	1.06	475,346	1.16	11.91
Fines, Forfeitures, and Penalties	829,559	2.06	861,794	2.10	3.89
Use of Money and Property	529,061	1.31	436,886	1.06	(17.42)
Intergovernmental Revenues					
State Agencies.....	15,746,978	39.12	15,575,760	38.04	(1.09)
Federal Agencies.....	8,592,627	21.35	8,675,561	21.19	0.97
Other Agencies	474,682	1.18	462,711	1.13	(2.52)
Total Intergovernmental Revenues.....	24,814,287	61.65	24,714,032	60.36	(0.40)
Charges for Current Services	4,458,718	11.08	4,799,137	11.72	7.63
Miscellaneous Revenue	1,386,217	3.45	925,650 ²	2.26	(33.22)
Other Financing Sources	1,634,660	4.06	1,968,395	4.81	20.42
Total.....	\$ 40,249,028	100.00 %	\$ 40,950,347	100.00 %	1.74

¹ The increase in Other Taxes is mainly due to the voters of Los Angeles County approving a special tax on structural improvements within the county, referred to as Health Services Measure B, in November 2002. The county recognized Health Services Measure B revenue in the amount of \$176.5 million in the 2003-04 fiscal year.

² The decrease in Miscellaneous Revenue is mainly due to the counties of Alameda, Fresno, Kings, Madera, Modoc, Solano, Tehama, Yolo, and Yuba that opted to securitize their tobacco settlement revenues in order to receive the future annual payments as one lump sum payment in the 2002-03 fiscal year.

Figure 4

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

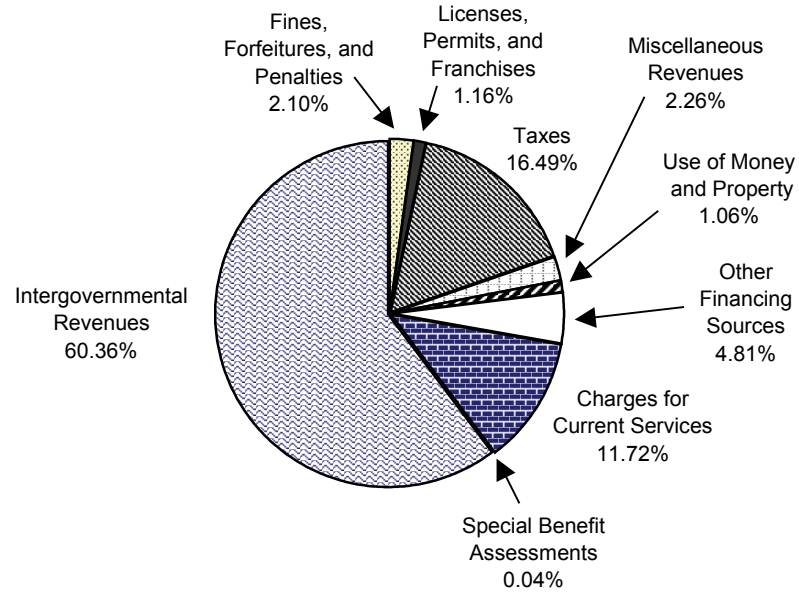
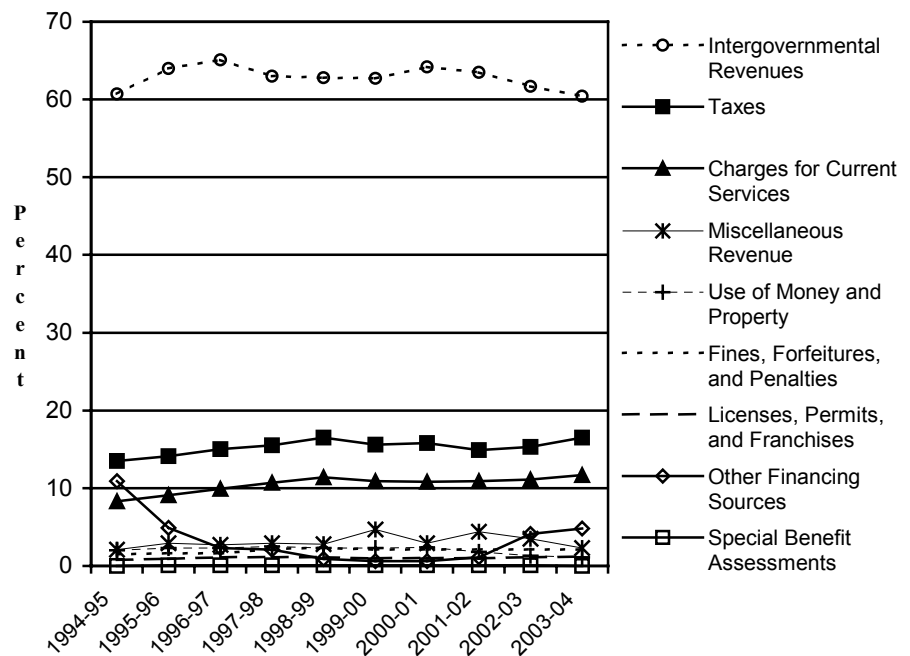


Figure 5

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



Local Taxes – Property

The major portion of local taxes for county general purposes comes from property taxes. In the 2003-04 fiscal year, property taxes generated \$5.2 billion, an increase of \$320.6 million (6.53%) from the prior year.

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 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 it generates are allocated to cities, community redevelopment agencies, school districts, special districts, and county operations.

During the 2003-04 fiscal year, property taxes generated \$5.1 billion from the 1% secured and unsecured tax rate; voter-approved debt provided \$87.6 million.

Fifty-seven counties levied supplemental property taxes. Supplemental countywide secured and unsecured taxes totaled \$191.3 million. The revenues generated by the supplemental tax roll for less than countywide secured and unsecured taxes totaled \$13.4 million. Supplemental voter-approved debt and prior-year secured and unsecured taxes totaled \$3.0 and \$28.7 million, respectively. See Figure 6 for a 10-year comparison.

Figure 6

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

Year	Total Property Tax	Percentage Increase (Decrease) From Prior Year	As a Percentage of Total County Revenues ¹
1994-95.....	\$ 3,214,837	(18.46) %	11.22 %
1995-96.....	3,264,909	1.56	11.60
1996-97.....	3,356,961	2.82	12.14
1997-98.....	3,480,033	3.67	12.40
1998-99.....	3,666,926	5.37	12.42
1999-00.....	3,902,326	6.42	12.03
2000-01.....	4,252,508	8.97	12.22
2001-02.....	4,587,927	7.89	11.86
2002-03.....	4,908,687	6.99	12.20
2003-04.....	5,229,239	6.53	12.77

¹ Total County Revenues excludes transfers in and enterprise/activity revenues.

Local Taxes – Sales and Use

County local sales and use tax ordinances produced revenues of \$545.2 million in the 2003-04 fiscal year, an increase of \$12.1 million (2.28%) 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). See Figure 7 for a 10-year comparison.

Figure 7

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

Year	Sales and Use Taxes	Transit	Total	Percentage Increase (Decrease) From Prior Year
1994-95	\$ 312,807	\$ 36,095	\$ 348,902	0.90 %
1995-96	340,479	34,474 ²	374,953	7.47
1996-97	395,682 ¹	34,025	429,707	14.60
1997-98	391,900	35,807	427,707	(0.47)
1998-99	410,259	40,329	450,588	5.35
1999-00	454,561	44,445	499,006	10.75
2000-01	492,227	49,075	541,302	8.48
2001-02	477,912	60,005 ³	537,917	(0.63)
2002-03	488,306	44,762	533,068	(0.90)
2003-04	498,767	46,433	545,200	2.28

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

² This decrease in Transit revenues was mainly due to a decline of \$1.8 million in LTF, Sales and Use Tax revenues for Capital Acquisitions.

³ This increase in Transit revenues was mainly due to the counties of Los Angeles and San Diego reporting \$3.2 million and \$12.3 million, respectively, in LTF, Sales and Use Tax revenue for operating purposes.

Local Taxes – Other

In addition to property tax and sales and use tax monies, the counties received revenues totaling \$900.3 million from a variety of other taxes in the 2003-04 fiscal year, an increase of \$279.4 million (45.00%) from the prior year. The property transfer tax on the sale of real estate accounted for 35.02% 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	2001-02	2002-03	Percentage Increase (Decrease) From Prior Year	2003-04	Percentage Increase (Decrease) From Prior Year
Property Transfer	\$ 197,739	\$ 234,321	18.50 %	\$ 315,300 ²	34.56 %
Transient Lodging	97,788	96,117	(1.71)	99,337	3.35
Timber Yield	4,940	4,296	(13.04)	4,214	(1.91)
Aircraft	19,110	20,173	5.56	21,419	6.18
Utility Users	80,446	76,823	(4.50)	76,422	(0.52)
Other	185,229 ¹	189,146 ¹	2.11	383,601 ¹	102.81
Total	\$ 585,252	\$ 620,876	6.09	\$ 900,293	45.00

¹ The variance in Other Taxes is mainly due to the voters of Santa Clara County approving a ½¢ local sales tax increase, referred to as Measure B, in April 1997. The county recognized all current-year and prior-year tax revenues in the 1998-99 fiscal year due to a pending lawsuit settled in 1998-99. The County of Santa Clara recognized Measure B revenue in the amount of \$140.0 million in the 2001-02 fiscal year, \$132.3 million in the 2002-03 fiscal year, and \$136.7 million in the 2003-04 fiscal year.

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

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

Intergovernmental Revenue

County revenues derived from intergovernmental agencies during the 2003-04 fiscal year totaled \$24.7 billion (60.35%) of county revenues. This was a decrease of \$100.3 million (0.40%) from the prior year. Subventions and allocations from the State accounted for \$15.6 billion (38.04%) of county revenues. Federal funds and funds from other agencies amounted to \$9.1 billion (22.32%) 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, \$5.5 billion in state funds and \$6.4 billion in federal funds were restricted to use in public assistance programs and administration.

Unrestricted revenue from intergovernmental agencies included \$70.4 million in homeowners' property tax relief, \$1.9 billion in motor vehicle in-lieu tax revenues, also known as state motor vehicle license fee revenues, and \$1.3 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)

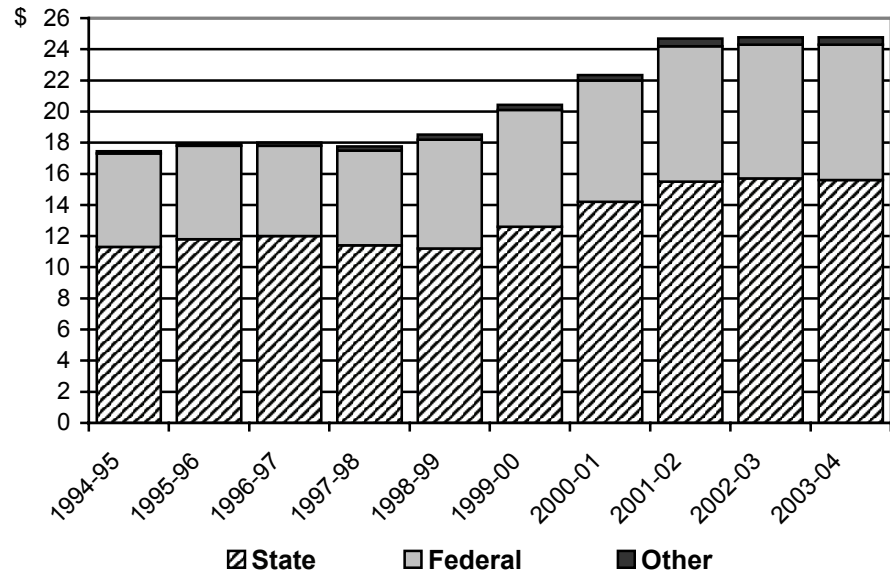


Figure 10

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

Year	State	Federal	Other	Total	Percentage Increase (Decrease) From Prior Year
1994-95.....	\$ 11,271,439	\$ 5,977,113	\$ 150,120	\$ 17,398,672	5.76 %
1995-96.....	11,828,105	6,034,459	165,606	18,028,170	3.62
1996-97.....	11,965,748	5,816,691	210,386	17,992,825	(0.20)
1997-98.....	11,359,682	6,061,997	259,067	17,680,746	(1.73)
1998-99.....	11,234,338	6,988,408	320,925	18,543,671	4.88
1999-00.....	12,579,549	7,450,264	320,006	20,349,819	9.74
2000-01.....	14,155,076	7,827,475	349,413	22,331,964	9.74
2001-02.....	15,447,536	8,652,658	482,798	24,582,992	10.08
2002-03.....	15,746,978	8,592,627	474,682	24,814,287	0.94
2003-04.....	15,575,760	8,675,561	462,711	24,714,032	(0.40)

County Enterprise/Activity Revenues

During the 2003-04 fiscal year, county enterprises/activities generated revenues totaling \$6.0 billion. This was an increase of \$281.1 million (4.94%) from the prior year. These enterprises/activities included airports, hospitals, refuse, transportation, and other enterprises. Airports, hospital, and refuse may be reported as non-enterprise activities and are included in the enterprise/activity totals. Table 6 presents details of these enterprise/activity revenues. See Figures 11 and 12 for a three-year comparison. Refer to Appendix C for the definition of enterprise/activity.

Figure 11

County Enterprise/Activity Revenues (Amounts in thousands)

Type of Enterprise/Activity	2001-02	2002-03	Percentage Increase (Decrease) From Prior Year	2003-04	Percentage Increase (Decrease) From Prior Year
Airports.....	\$ 257,091	\$ 284,331	10.60 %	\$ 297,831	4.75 %
Hospitals	4,515,131	4,785,784	5.99	4,970,449	3.86
Refuse.....	447,663	450,045	0.53	528,831	17.51
Transportation.....	87,608	70,892	(19.08)	73,926	4.28
Other	92,886	96,005	3.36	97,105	1.15
Total.....	\$ 5,400,379	\$ 5,687,057	5.31	\$ 5,968,142	4.94

Figure 12

Number of County Enterprises/Activities by Type

Type of Enterprise/Activity	2001-02 Number of Enterprises/ Activities ¹	2002-03 Number of Enterprises/ Activities ²	Percentage Increase (Decrease) From Prior Year	2003-04 Number of Enterprises/ Activities ³	Percentage Increase (Decrease) From Prior Year
Airports.....	46	46	— %	46	— %
Hospitals	19	20	5.26	20	—
Refuse.....	32	32	—	33	3.13
Transportation.....	33	32	(3.03)	32	—
Other	25	25	—	25	—
Total.....	155	155	—	156	0.65

¹ As of the 2001-02 fiscal year, the County of Contra Costa began reporting one other enterprise: sheriff training center; the County of Madera began reporting a refuse enterprise; the County of Placer ceased reporting one other enterprise: flood control; the County of Stanislaus began reporting one other enterprise: jail commissary; and it ceased reporting the following other enterprises: managed care, criminal justice center, and emergency dispatch.

² As of the 2002-03 fiscal year, the County of Mono began reporting a hospital activity; the County of San Diego ceased reporting a transportation enterprise.

³ As of the 2003-04 fiscal year, the County of Riverside began reporting a refuse enterprise.

County Expenditures, Other Financing Uses, and Enterprise Expenses

Total expenditures for the 2003-04 fiscal year were \$45.0 billion, an increase of \$950.5 million (2.16%) from the prior year. County expenditures (including other financing uses) of \$38.9 billion comprised 86.50% of the total. The remaining \$6.1 billion balance consisted of expenses from county enterprises/activities such as airports, hospitals, refuse, transportation, and others. Airports, 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.

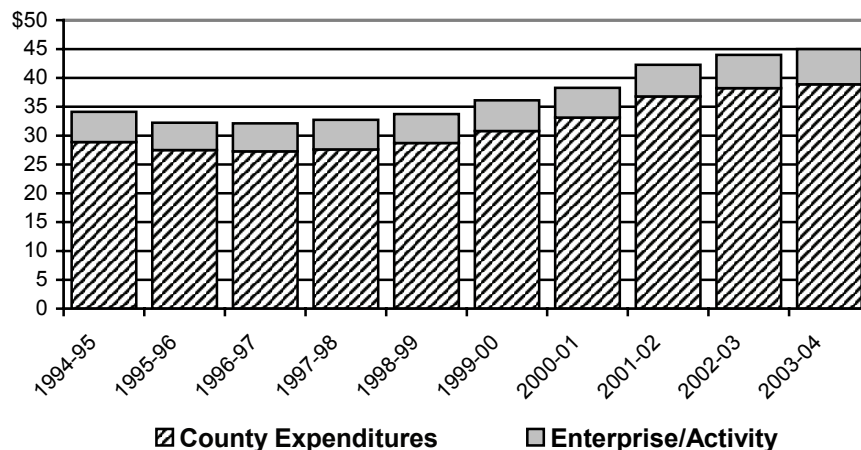
Figure 13

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
1994-95	\$ 28,926,353	\$ 5,173,994	\$ 34,100,347	9.94 %	\$ 1,079.49
1995-96	27,515,990	4,670,426	32,186,416	(5.61)	1,014.58
1996-97	27,274,177	4,785,861	32,060,038	(0.39)	1,003.38
1997-98	27,623,565	5,108,825	32,732,390	2.10	1,007.72
1998-99	28,714,512	4,980,499	33,695,011	2.94	1,020.99
1999-00	30,830,653	5,277,379	36,108,032	7.16	1,076.22
2000-01	33,097,630	5,165,415	38,263,045	5.97	1,124.57
2001-02	36,811,979	5,511,565	42,323,544	10.61	1,235.96
2002-03	38,177,551	5,854,584	44,032,135	4.04	1,265.31
2003-04	38,909,922	6,072,735	44,982,657	2.16	1,272.44

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 \$38.9 billion for the 2003-04 fiscal year (excluding enterprises), an increase of \$732.4 million (1.92%) from the prior year. The principal areas of expenditure were public assistance, 32.30%, and public protection, 30.27%. Figure 15 presents comparative detail on county expenditures. Figure 16 illustrates the major expenditures by function. See Figure 17 for a 10-year comparison of county expenditures. Refer to Appendix C for definitions of county expenditures.

Figure 15

County Expenditures by Function and Other Financing Uses

(Excluding Transfers Out)

(Amounts in thousands)

Expenditures	2002-03	Percent of Total	2003-04	Percent of Total	Percentage Increase (Decrease) From Prior Year
Public Assistance.....	\$ 12,652,719	33.14 %	\$ 12,569,000	32.30 %	(0.66) %
Public Protection.....	11,210,891	29.37	11,777,817	30.27	5.06
Health and Sanitation.....	6,941,875	18.18	7,203,009	18.51	3.76
General	3,655,156	9.58	3,878,505	9.97	6.11
Debt Service	1,261,221	3.30	1,277,714	3.28	1.31
Public Ways and Facilities	1,746,028	4.57	1,460,972	3.76	(16.33)
Education	361,445	0.95	374,041	0.96	3.48
Recreation and Cultural Services	348,216	0.91	368,864	0.95	5.93
Total.....	\$ 38,177,551	100.00 %	\$ 38,909,922	100.00 %	1.92

Figure 16

County Expenditures by Function and Other Financing Uses

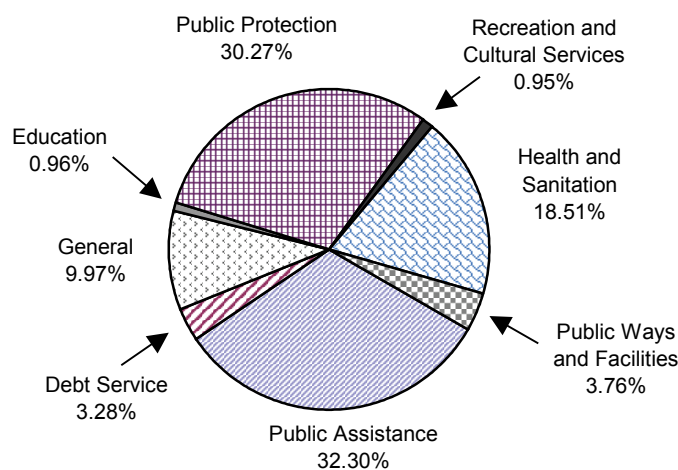
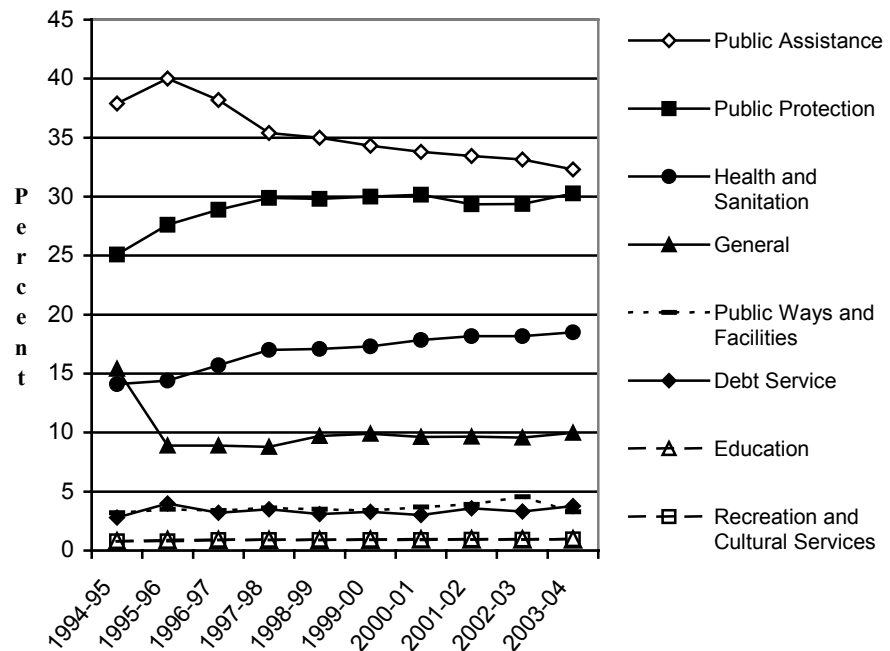


Figure 17

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



Public Assistance

County expenditures for public assistance totaled \$12.6 billion in the 2003-04 fiscal year, a decrease of \$83.7 million (0.66%) 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	2001-02	2002-03	Percentage Increase (Decrease) From Prior Year	2003-04	Percentage Increase (Decrease) From Prior Year
Welfare.....	\$ 8,609,344	\$ 8,734,626	1.46 %	\$ 8,747,090	0.14 %
Social Services.....	2,432,781	2,653,057	9.05	2,767,954	4.33
General Relief.....	257,870	259,364	0.58	269,232	3.80
Other					
Care of Court Wards.....	66,826	62,882	(5.90)	53,989	(14.14)
Veterans Services.....	11,846	12,491	5.44	12,421	(0.56)
Other Assistance.....	935,264	930,299	(0.53)	718,314	(22.79)
Total Other.....	1,013,936	1,005,672	(0.82)	784,724	(21.97)
Total.....	\$ 12,313,931	\$ 12,652,719	2.75	\$ 12,569,000	(0.66)

Figure 19

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

Year	Welfare	Social Services	General Relief	Other	Total	Per Capita
1994-95	\$ 8,631,639	\$ 1,414,145	\$ 420,313	\$ 505,225	\$ 10,971,322	\$ 347.31
1995-96	8,533,809	1,475,750	426,999	560,114	10,996,672	346.64
1996-97	7,952,172	1,580,608	342,336	533,299	10,408,415	325.75
1997-98	7,173,414	1,694,920	338,818	575,681	9,782,833	301.18
1998-99	7,159,453	1,825,887	287,252	781,735	10,054,327	304.66
1999-00	7,465,167	1,973,293	279,685	861,224	10,579,369	315.32
2000-01	7,779,850	2,281,266	262,554	862,586	11,186,256	328.77
2001-02	8,609,344	2,432,781	257,870	1,013,936	12,313,931	359.60
2002-03	8,734,626	2,653,057	259,364	1,005,672	12,652,719	363.59
2003-04	8,747,090	2,767,954	269,232	784,724	12,569,000	355.54

Public Protection

County expenditures for public protection totaled \$11.8 billion in the 2003-04 fiscal year. This was an increase of \$566.9 million (5.06%) 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	2001-02	2002-03	Percentage Increase (Decrease) From Prior Year	2003-04	Percentage Increase (Decrease) From Prior Year
Judicial	\$ 3,422,601	\$ 3,568,584	4.27 %	\$ 3,665,311	2.71 %
Police Protection	2,939,664	3,069,223	4.41	3,184,970	3.77
Detention and Correction	3,205,930	3,279,724	2.30	3,515,886	7.20
Other					
Fire Protection	247,756	266,206	7.45	312,632	17.44
Flood Control and Soil and Water Conservation	17,794	16,903	(5.01)	6,392 ¹	(62.18)
Protective Inspection	260,922	262,455	0.59	271,427	3.42
Other Protection	708,122	747,796	5.60	821,199	9.82
Total Other	1,234,594	1,293,360	4.76	1,411,650	9.15
Total	\$ 10,802,789	\$ 11,210,891	3.78	\$ 11,777,817	5.06

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

Figure 21

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

Year	Judicial	Police Protection	Detention and Correction	Other	Total	Per Capita
1994-95	\$ 2,665,201	\$ 1,679,852	\$ 2,047,065	\$ 857,903	\$ 7,250,021	\$ 229.51
1995-96	2,937,906	1,726,345	2,109,881	809,003	7,583,135	239.04
1996-97	3,030,090	1,773,234	2,192,902	872,268	7,868,494	246.26
1997-98	3,094,538	1,992,196	2,316,366	867,504	8,270,604	254.62
1998-99	2,893,348	2,199,148	2,508,762	952,162	8,553,420	259.18
1999-00	3,005,793	2,437,267	2,748,493	1,045,700	9,237,253	275.32
2000-01	3,150,944	2,723,256	2,949,747	1,154,059	9,978,006	293.26
2001-02	3,422,601	2,939,664	3,205,930	1,234,594	10,802,789	315.47
2002-03	3,568,584	3,069,223	3,279,724	1,293,360	11,210,891	322.16
2003-04	3,665,311	3,184,970	3,515,886	1,411,650	11,777,817	333.16

**County
Enterprise/Activity
Expenses**

County enterprise/activity expenses totaled \$6.1 billion in the 2003-04 fiscal year. This was an increase of \$218.2 million (3.73%) from the prior year. These enterprises/activities include airports, hospitals, refuse, transportation, and other enterprises. Airports, hospital, and refuse may be reported as non-enterprise activities and are included in the enterprise/activity totals. Table 6 presents details of these enterprise expenses. See Figure 22 for a three-year comparison. See Figure 12 for the number of enterprises/activities by type. Refer to Appendix C for the definition of enterprise/activity.

Figure 22

County Enterprise/Activity Expenses
(Amounts in thousands)

Type of Enterprise/Activity	2001-02	2002-03	Percentage Increase (Decrease) From Prior Year	2003-04	Percentage Increase (Decrease) From Prior Year
Airports	\$ 214,690	\$ 222,094	3.45 %	\$ 228,267	2.78 %
Hospitals	4,724,537	5,054,296	6.98	5,241,619	3.71
Refuse	386,084	400,575	3.75	419,819	4.80
Transportation	79,796	69,910	(12.39)	71,821	2.73
Other	106,458	107,709	1.18	111,209	3.25
Total	\$ 5,511,565	\$ 5,854,584	6.22	\$ 6,072,735	3.73

Long-Term Financial Obligations

The counties' total long-term financial obligations on June 30, 2004, were \$23.3 billion, an increase of \$923.9 million (4.13%) from the prior year. Of the total, lease-purchase obligations of \$11.5 billion accounted for 49.43%, bonded indebtedness of \$8.1 billion accounted for 34.57%, other long-term debt of \$3.3 billion accounted for 14.15%, special assessment act bonds of approximately \$401.0 million accounted for 1.72%, and state and federal construction loans of \$29.2 million accounted for the remaining 0.13%. Debt service expenditures as a percentage of total county expenditures decreased to 3.28% in the 2003-04 fiscal year, compared to 3.30% in the prior year. See Figure 23 for a two-year comparison.

Figure 23

Long-Term Financial Obligations

(Amounts in thousands)

Type of Debt	2002-03	Percent of Total	2003-04	Percent of Total	Percentage Increase (Decrease) From Prior Year
Lease-Purchase Obligations.....	\$ 12,240,562	54.73 %	\$ 11,512,621	49.43 %	(5.95) %
Pension Obligation Bonds.....	6,074,224	27.16	7,361,004	31.61	21.18
Other Long-Term Debt.....	2,941,206	13.15	3,296,045	14.15	12.06
Revenue Bonds	691,932	3.09	665,619 ¹	2.86	(3.80)
Special Assessment Act Bonds	358,957	1.60	400,963	1.72	11.70
General Obligation Bonds	30,225	0.14	23,470	0.10	(22.35)
State Construction Loans.....	24,278	0.11	26,433	0.12	8.88
Federal Construction Loans.....	3,593	0.02	2,767	0.01	(22.99)
Improvement District Bonds.....	320	0.00	260	0.00	(18.75)
Total.....	\$ 22,365,297	100.00 %	\$ 23,289,182	100.00 %	4.13

¹ Revenue Bonds include Judgment Obligation Bonds issued by the County of Monterey. On June 30, 2004, the outstanding principal balance was \$7.5 million.

Lease-Purchase Obligations

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

As of June 30, 2004, 50 counties were involved in lease-purchase agreements. These agreements, if continued to term, carry a total obligation of \$11.5 billion. This was a decrease of \$727.9 million (5.95%) 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

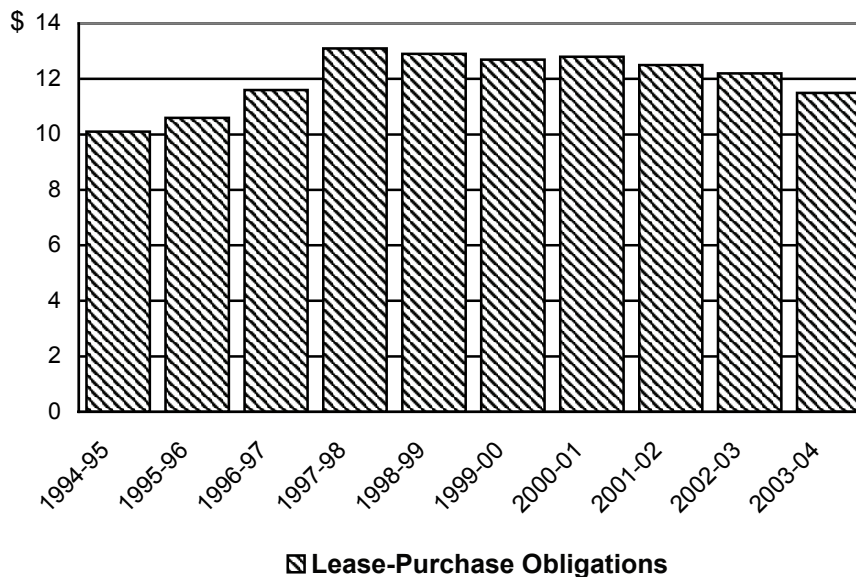
**Lease-Purchase Obligations
Ten-Year Comparison**
(Amounts in thousands)

Fiscal Year	Number of Counties	Amount	Percentage Increase (Decrease) From Prior Year
1995	37	\$ 10,081,860	20.87 %
1996	40	10,628,307	5.42
1997	42	11,622,849	9.36
1998	45	13,087,462 ¹	12.60
1999	46	12,884,670	(1.55)
2000	45	12,655,334	(1.78)
2001	47	12,796,230	1.11
2002	50	12,538,937	(2.01)
2003	50	12,240,562	(2.38)
2004	50	11,512,621	(5.95)

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 \$8.0 billion as of June 30, 2004, an increase of \$1.3 billion (18.45%) from the prior year. The total consisted of \$23.5 million in general obligation bonds approved by county taxpayers, \$8.0 billion in revenue and pension obligation bonds, and \$0.3 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)

Fiscal Year	Revenue and				
	General Obligation Bonds	Pension Obligation Bonds	Certificates of Participation	Improvement District Bonds	Total
1995	\$ 506,392	\$ 3,712,671	\$ 7,445	\$ 4,365	\$ 4,230,873
1996	70,837 ¹	5,894,366 ²	806,155 ⁵	2,266	6,773,624
1997	65,337	6,623,577 ³	353,563 ⁶	1,714	7,044,191
1998	57,997	6,672,285	164,085 ⁷	1,612	6,895,979
1999	53,092	6,592,756	44,480 ⁸	1,394	6,691,722
2000	47,865	6,166,474	41,524	1,077	6,256,940
2001	48,194	5,739,984	57,950 ⁹	799	5,846,927
2002	41,485	5,476,305	— ¹⁰	514	5,518,304
2003	30,225	6,766,156	— ¹⁰	320	6,796,701
2004	23,470	8,026,623 ⁴	— ¹⁰	260	8,050,353

¹ The decrease was mainly due to the County of San Diego reclassifying \$430.4 million in general obligation bonds to pension obligation bonds.

² The increase was mainly due to seven counties issuing pension obligation bonds in the following amounts: Contra Costa, \$337.4 million; Kern, \$227.6 million; Los Angeles, \$327.4 million; Sacramento, \$538.1 million; San Bernardino, \$386.3 million; Stanislaus, \$109.0 million; and Ventura, \$154.5 million.

³ The increase was mainly due to the counties of Alameda, Mendocino, and Tulare issuing \$627.1 million, \$30.7 million, and \$41.5 million, respectively, of pension obligation bonds.

⁴ Revenue bonds include judgment obligation bonds issued by the County of Monterey. On June 30, 2004, the outstanding principal balance was \$7.5 million.

⁵ The increase was mainly due to the County of Orange issuing a \$760.8 million recovery bond.

⁶ The decrease was mainly due to the County of Orange reclassifying \$760.8 million in certificates of participation to a lease-purchase obligation with the Orange County Public Facilities Corporation, the agency that issued the certificates of participation.

⁷ The decrease was mainly due to the County of San Luis Obispo reclassifying \$10.2 million in certificates of participation to special district debt and the County of Alameda reclassifying approximately \$311 million in certificates of participation to lease-purchase obligations.

⁸ The decrease was mainly due to the County of Alameda reclassifying approximately \$115 million in certificates of participation to lease-purchase obligations.

⁹ 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.

¹⁰ The decrease was mainly due to the repayment or reclassification of certificates of participation to lease purchase obligations, resulting in a zero balance in the 2001-02 fiscal year. In the 2003-04 fiscal year, certificates of participation were not reported by any county.

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 \$401.0 million on June 30, 2004. See Figure 27 for a 10-year comparison.

Figure 27

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

Fiscal Year	1911 Act Bonds	1915 Act Bonds	Other Act Bonds	Total
1995.....	\$ 10,049	\$ 996,333	\$ 2,979	\$ 1,009,361
1996.....	5,961	1,002,005	2,880	1,010,846
1997.....	4,520	976,421	2,805	983,746
1998.....	4,150	967,981	2,718	974,849
1999.....	2,090	782,512	2,630	787,232
2000.....	1,551	771,703	3,238	776,492
2001.....	3,024 ¹	261,493 ⁴	3,297	267,814
2002.....	253 ²	294,607	3,044	297,904
2003.....	202	355,969	2,786	358,957
2004.....	47 ³	398,294	2,621	400,962

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

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

³ The decrease in 1911 Act Bonds was due to principal payments totaling \$154,849 by the County of Sacramento.

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

County Assessed Valuation

The net assessed valuation for the 2003-04 fiscal year grew by 6.39% from the prior year. For the past 5 and 10 years, net assessed values have grown by an average of 7.66% and 5.48%, respectively, each year. 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
1995-96	\$ 1,922,715,148	\$ 82,231,996	\$ 1,840,483,152	0.66 %
1996-97	1,946,953,068	85,278,150	1,861,674,918	1.15
1997-98	2,004,698,241	89,861,896	1,914,836,345	2.86
1998-99	2,100,832,835	92,560,426	2,008,272,409	4.88
1999-00	2,243,316,243	95,103,901	2,148,212,342	6.96
2000-01	2,418,239,160	99,308,004	2,318,931,156	7.95
2001-02	2,635,906,921	102,774,914	2,533,132,007	9.24
2002-03	2,826,966,931	108,314,207	2,718,652,724	7.32
2003-04	3,035,646,695	115,629,160	2,920,017,535	7.41
2004-05	3,230,136,964	123,521,895	3,106,615,069	6.39

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. Airports, hospital, and refuse may be reported as non-enterprise activities and are included in the enterprise/activity totals of this publication. Refer to Appendix C for the definition of enterprise/activity.

Financial Section

**Table 1. Counties Annual Report — Fiscal Year 2003-04
Summary of General County Statistics**

Counties	2000 Federal Census	Estimated Population as of June 30, 2004 *	Class	Area in Square Miles **	Activity Enterprises Reported by Each County ***
Alameda	1,443,741	1,498,020	Chartered	825	
Alpine	1,208	1,275	General Law	727	A
Amador	35,100	36,834	General Law	601	A,R
Butte	203,171	212,745	Chartered	1,665	R,T
Calaveras	40,554	43,339	General Law	1,036	A,R,T
Colusa	18,804	20,105	General Law	1,156	A,R,T
Contra Costa	948,816	1,003,909	General Law	798	A,H,O
Del Norte	27,507	28,266	General Law	1,003	A,T
El Dorado	156,299	168,117	General Law	1,805	A,T
Fresno	799,407	862,642	Chartered	5,998	H,R
Glenn	26,453	27,756	General Law	1,319	A,H,R,T
Humboldt	126,518	129,964	General Law	3,600	A,R
Imperial	142,361	156,562	General Law	4,598	A,R,T
Inyo	17,945	18,515	General Law	10,097	A,R,T,O
Kern	661,645	724,883	General Law	8,170	A,H,R,T,O
Kings	129,461	141,434	General Law	1,436	
Lake	58,309	63,242	General Law	1,327	A,R
Lassen	33,828	34,846	General Law	4,690	A,T
Los Angeles	9,519,338	10,102,961	Chartered	4,079	A,H,T
Madera	123,109	135,262	General Law	2,147	R,O
Marin	247,289	250,169	General Law	588	A,O
Mariposa	17,130	17,646	General Law	1,461	A,R,T
Mendocino	86,265	89,190	General Law	3,510	A,R
Merced	210,554	232,141	General Law	2,008	A,H,R,T
Modoc	9,449	9,640	General Law	4,340	H,R
Mono	12,853	13,520	General Law	3,103	A,H,R,T
Monterey	401,762	421,441	General Law	3,324	H
Napa	124,279	131,624	General Law	797	A
Nevada	92,033	96,065	General Law	992	A,T,O
Orange	2,846,289	3,017,298	General Law	785	A,R
Placer	248,399	292,095	Chartered	1,507	A,R,T,O
Plumas	20,824	21,104	General Law	2,618	A,T
Riverside	1,545,387	1,776,743	General Law	7,243	A,H,R
Sacramento	1,223,499	1,335,368	Chartered	1,015	A,R,T,O
San Benito	53,234	57,116	General Law	1,397	R,T
San Bernardino	1,709,434	1,886,481	Chartered	20,164	A,H,R
San Diego	2,813,833	3,017,204	Chartered	4,281	A
San Francisco	776,733	792,690	Chartered	91	
San Joaquin	563,598	630,577	General Law	1,436	A,H,R
San Luis Obispo	246,681	258,204	General Law	3,326	A,H,T,O
San Mateo	707,161	712,386	Chartered	531	A,H,T,O
Santa Barbara	399,347	414,796	General Law	2,745	A,R,T
Santa Clara	1,682,585	1,731,422	Chartered	1,316	A,H
Santa Cruz	255,602	260,218	General Law	440	
Shasta	163,256	175,705	General Law	3,850	A,R,T
Sierra	3,555	3,524	General Law	959	A,R,T
Siskiyou	44,301	44,861	General Law	6,318	A,R,T
Solano	394,542	416,463	General Law	872	A,O
Sonoma	458,614	472,725	General Law	1,598	A,R,T,O
Stanislaus	446,997	491,929	General Law	1,521	H,R,T,O
Sutter	78,930	85,511	General Law	607	A
Tehama	56,039	58,742	Chartered	2,976	H,T
Trinity	13,022	13,455	General Law	3,223	A,H,R,T,O
Tulare	368,021	396,828	General Law	4,844	A,R,T
Tuolumne	54,501	56,946	General Law	2,293	A,H,T,O
Ventura	753,197	802,436	General Law	1,864	A,H,T,O
Yolo	168,660	184,487	General Law	1,034	A,R,O
Yuba	60,219	64,840	General Law	639	A
Totals	33,871,648	36,144,267		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 2003-04
*** Summary of Assessed Valuation for Counties, Applicable to Fiscal Year Ended 2004-05**

Counties	Gross Total Locally Assessed Valuation	Exemptions	Net Total Locally Assessed Valuation	State Assessed Valuation	Grand Total State and County Assessed Valuation
Alameda	\$ 152,903,704,619	\$ 5,522,730,280	\$ 147,380,974,339	\$ 2,608,631,493	\$ 149,989,605,832
Alpine	500,976,285	1,980,984	498,995,301	14,347,599	513,342,900
Amador	3,171,945,871	135,309,761	3,036,636,110	145,218,669	3,181,854,779
Butte	13,589,067,103	832,471,840	12,756,595,263	614,586,459	13,371,181,722
Calaveras	4,780,538,744	117,549,342	4,662,989,402	81,322,092	4,744,311,494
Colusa	1,822,463,432	42,265,712	1,780,197,720	114,417,816	1,894,615,536
Contra Costa	118,322,993,280	3,982,398,414	114,340,594,866	2,784,426,167	117,125,021,033
Del Norte	1,283,286,292	93,825,004	1,189,461,288	37,788,617	1,227,249,905
El Dorado	19,392,809,741	570,768,032	18,822,041,709	208,194,681	19,030,236,390
Fresno	43,574,832,062	2,201,249,951	41,373,582,111	2,016,527,111	43,390,109,222
Glenn	1,785,385,230	58,892,880	1,726,492,350	89,808,158	1,816,300,508
Humboldt	7,965,855,305	467,734,136	7,498,121,169	194,485,650	7,692,606,819
Imperial	7,291,199,848	282,851,067	7,008,348,781	235,778,415	7,244,127,196
Inyo	2,733,168,116	69,164,400	2,664,003,716	76,738,122	2,740,741,838
Kern	48,763,989,093	1,816,676,701	46,947,312,392	3,130,225,196	50,077,537,588
Kings	5,655,596,112	274,056,362	5,381,539,750	339,207,117	5,720,746,867
Lake	4,746,790,071	183,727,454	4,563,062,617	79,182,762	4,642,245,379
Lassen	1,603,467,330	85,891,912	1,517,575,418	154,873,314	1,672,448,732
Los Angeles	781,097,832,080	31,781,092,178	749,316,739,902	12,038,357,337	761,355,097,239
Madera	8,147,208,993	474,670,662	7,672,538,331	300,640,217	7,973,178,548
Marin	42,775,472,792	1,393,564,533	41,381,908,259	329,089,726	41,710,997,985
Mariposa	1,409,089,360	44,277,949	1,364,811,411	82,299,485	1,447,110,896
Mendocino	7,358,738,479	278,915,296	7,079,823,183	164,715,055	7,244,538,238
Merced	13,164,414,865	496,824,618	12,667,590,247	322,699,894	12,990,290,141
Modoc	686,978,836	26,914,243	660,064,593	153,630,452	813,695,045
Mono	3,382,636,907	28,722,726	3,353,914,181	59,652,455	3,413,566,636
Monterey	38,850,254,207	1,517,438,009	37,332,816,198	1,292,960,599	38,625,776,797
Napa	19,429,641,820	736,767,195	18,692,874,625	170,759,765	18,863,634,390
Nevada	11,634,007,107	359,957,848	11,274,049,259	236,803,751	11,510,853,010
Orange	313,455,040,504	8,699,472,766	304,755,567,738	4,077,693,284	308,833,261,022
Placer	40,436,673,428	1,389,836,618	39,046,836,810	774,237,615	39,821,074,425
Plumas	2,622,303,046	78,458,835	2,543,844,211	371,784,947	2,915,629,158
Riverside	140,148,341,583	4,657,680,675	135,490,660,908	2,531,139,355	138,021,800,263
Sacramento	95,302,760,110	4,568,656,942	90,734,103,168	1,603,613,148	92,337,716,316
San Benito	5,320,668,458	128,450,619	5,192,217,839	85,884,849	5,278,102,688
San Bernardino	113,313,133,982	4,560,961,553	108,752,172,429	4,127,254,404	112,879,426,833
San Diego	282,567,032,400	10,884,872,837	271,682,159,563	6,935,659,595	278,617,819,158
San Francisco	106,627,380,131	4,328,770,422	102,298,609,709	2,172,678,159	104,471,287,868
San Joaquin	44,067,505,729	1,962,636,111	42,104,869,618	1,388,576,656	43,493,446,274
San Luis Obispo	28,040,420,451	646,144,542	27,394,275,909	2,552,108,924	29,946,384,833
San Mateo	107,600,655,734	3,220,676,812	104,379,978,922	1,154,484,771	105,534,463,693
Santa Barbara	45,610,893,997	1,819,127,534	43,791,766,463	743,529,982	44,535,296,445
Santa Clara	231,599,181,249	11,165,782,174	220,433,399,075	3,249,245,866	223,682,644,941
Santa Cruz	26,452,068,561	907,647,757	25,544,420,804	255,108,310	25,799,529,114
Shasta	11,396,854,959	768,702,302	10,628,152,657	637,930,347	11,266,083,004
Sierra	422,660,284	12,936,534	409,723,750	40,768,702	450,492,452
Siskiyou	3,082,139,619	173,207,272	2,908,932,347	222,100,471	3,131,032,818
Solano	33,731,538,159	1,451,379,603	32,280,158,556	537,144,539	32,817,303,095
Sonoma	52,610,397,070	1,685,809,951	50,924,587,119	611,795,248	51,536,382,367
Stanislaus	29,936,059,507	1,370,516,600	28,565,542,907	339,393,985	28,904,936,892
Sutter	5,856,567,433	256,340,571	5,600,226,862	449,324,490	6,049,551,352
Tehama	3,366,073,703	180,676,529	3,185,397,174	170,846,552	3,356,243,726
Trinity	845,173,417	31,672,043	813,501,374	22,563,777	836,065,151
Tulare	18,961,479,524	722,264,158	18,239,215,366	479,758,001	18,718,973,367
Tuolumne	4,875,575,301	230,465,872	4,645,109,429	95,279,450	4,740,388,879
Ventura	79,248,900,382	2,592,528,662	76,656,371,720	1,240,839,014	77,897,210,734
Yolo	14,557,288,706	708,993,138	13,848,295,568	415,922,736	14,264,218,304
Yuba	3,172,971,197	236,817,391	2,936,153,806	227,786,652	3,163,940,458
Totals	\$ 3,213,052,082,604	\$ 123,320,176,312	\$ 3,089,731,906,292	\$ 65,591,822,003	\$ 3,155,323,728,295

* For Details of Assessment Classification, See Controller's Annual Report of Assessed Valuations for Fiscal Year 2004-05

Table 3. Counties Annual Report — Fiscal Year 2003-04
Summary of Property Taxes Allocated and Voter Approved Taxes Levied, Applicable to the Fiscal Year Ended 2004-05

Counties	Secured and Unsecured	Less Than County Wide	Homeowners	Voter Approved	Voter Approved HOPTR	Unitary and Non-Unitary	Total Taxes Allocated and Levied	2003-04 PropertyTax Delinquency Rate*
Alameda	\$ 219,734,168	\$ 12,083,058	\$ 3,168,716	\$ —	\$ —	\$ —	\$ 234,985,942	1.940
Alpine	3,319,760	—	8,452	—	—	—	3,328,212	3.000
Amador	10,333,694	—	193,222	—	—	—	10,526,916	5.600
Butte	7,646,990	7,346,885	296,197	—	—	—	15,290,072	2.500
Calaveras	6,866,986	833,067	137,399	—	—	—	7,837,452	2.700
Colusa	4,799,068	—	62,737	—	—	—	4,861,805	6.370
Contra Costa	137,214,374	15,367,318	2,332,916	—	—	—	154,914,608	1.950
Del Norte	2,337,953	—	64,944	—	—	—	2,402,897	3.066
El Dorado	39,454,041	3,444,536	641,824	—	—	—	43,540,401	2.290
Fresno	56,199,506	6,269,601	1,278,111	—	—	—	63,747,218	2.223
Glenn	3,795,299	—	69,443	—	—	—	3,864,742	1.400
Humboldt	10,697,260	3,035,530	349,075	—	—	—	14,081,865	2.415
Imperial	7,876,366	2,774,278	207,122	—	—	—	10,857,766	8.526
Inyo	8,099,461	—	82,159	—	—	—	8,181,620	1.900
Kern	88,836,770	40,781,368	1,928,791	—	—	—	131,546,929	2.700
Kings	9,399,168	4,490,911	286,665	—	—	—	14,176,744	2.500
Lake	10,901,044	—	216,006	—	—	—	11,117,050	6.056
Lassen	3,303,221	—	80,578	—	—	—	3,383,799	1.320
Los Angeles	1,865,965,973	49,201,391	22,973,142	6,292,067	72,218	2,617,053	1,947,121,844	2.190
Madera	11,370,281	121,661	213,303	—	—	—	11,705,245	3.967
Marin	68,218,390	7,754,267	730,146	—	—	—	76,702,803	1.400
Mariposa	3,723,373	—	75,198	—	—	—	3,798,571	2.878
Mendocino	19,635,784	—	329,424	—	—	—	19,965,208	2.597
Merced	20,632,766	9,347,464	510,314	—	—	—	30,490,544	3.990
Modoc	2,235,086	—	42,832	—	—	—	2,277,918	4.140
Mono	10,399,860	576,299	49,148	—	—	—	11,025,307	3.000
Monterey	55,014,641	4,649,340	457,908	—	—	—	60,121,889	1.410
Napa	32,426,546	5,560,664	329,989	—	—	—	38,317,199	1.370
Nevada	16,459,382	—	253,474	—	—	—	16,712,856	1.800
Orange	173,417,168	27,625,590	2,370,029	—	—	—	203,412,787	0.955
Placer	69,951,530	3,662,109	938,948	—	—	—	74,552,587	1.120
Plumas	6,319,360	—	76,142	—	—	—	6,395,502	1.596
Riverside	121,794,531	38,994,940	3,322,841	—	—	—	164,112,312	2.500
Sacramento	143,712,461	14,869,384	3,101,465	—	—	—	161,683,310	1.600
San Benito	6,093,579	1,816,485	106,177	—	—	—	8,016,241	3.000
San Bernardino	130,502,360	7,828,533	2,361,054	—	—	—	140,691,947	4.479
San Diego	363,810,847	20,315,153	4,976,188	—	—	—	389,102,188	1.200
San Francisco	632,968,504	—	4,352,239	120,798,243	863,845	2,593,301	761,576,132	5.700
San Joaquin	83,660,462	8,373,065	1,438,427	—	—	—	93,471,954	2.790
San Luis Obispo	68,314,568	5,115,737	826,521	612,306	7,378	31,791	74,908,301	1.350
San Mateo	132,822,714	16,131,773	1,482,900	—	—	—	150,437,387	1.682
Santa Barbara	87,317,435	—	911,309	—	—	—	88,228,744	1.700
Santa Clara	271,319,740	14,493,429	3,092,641	77,553,979	769,053	4,426,226	371,655,068	1.797
Santa Cruz	27,600,409	4,150,089	365,175	—	—	—	32,115,673	2.300
Shasta	16,198,825	—	362,998	—	—	—	16,561,823	3.890
Sierra	2,213,521	—	32,699	—	—	—	2,246,220	1.500
Siskiyou	6,672,500	130,091	161,427	—	—	—	6,964,018	2.700
Solano	49,252,590	5,520,237	1,147,318	—	—	—	55,920,145	2.139
Sonoma	111,349,291	—	1,449,300	—	—	—	112,798,591	1.600
Stanislaus	31,929,475	799,778	645,655	—	—	—	33,374,908	2.490
Sutter	10,095,286	291,861	178,628	—	—	—	10,565,775	2.200
Tehama	6,510,500	1,947,969	222,314	—	—	—	8,680,783	3.017
Trinity	2,360,410	—	59,077	—	—	—	2,419,487	3.500
Tulare	28,557,424	7,300,839	682,494	—	—	—	36,540,757	2.811
Tuolumne	11,719,657	1,663,620	272,420	—	—	—	13,655,697	5.000
Ventura	125,559,792	6,673,297	1,692,615	—	—	—	133,925,704	1.260
Yolo	10,149,199	1,993,138	199,218	—	—	—	12,341,555	0.954
Yuba	6,816,077	—	139,101	148,911	197	190	7,104,476	2.900
Totals	\$ 5,475,887,426	\$ 363,334,755	\$ 74,336,555	\$ 205,405,506	\$ 1,712,691	\$ 9,668,561	\$ 6,130,345,494	

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

Table 4. Counties Annual Report — Fiscal Year 2003-04
Summary of General County Financing Sources

Counties	-----Taxes-----		Special Benefit Assessments	Licenses Permits and Franchises	Fines Forfeitures and Penalties	From Use of Money and Property	--- From Other Governmental Agencies---
	Property	Other					State
Alameda	\$ 241,210,059	\$ 43,661,607	\$ —	\$ 5,554,779	\$ 12,166,967	\$ 11,455,551	\$ 725,275,050
Alpine	3,244,549	812,568	—	271,855	102,725	307,115	2,506,402
Amador	9,859,691	3,159,605	—	802,022	752,977	894,479	17,569,590
Butte	16,076,324	6,656,380	—	3,917,446	3,899,981	1,788,963	141,030,899
Calaveras	8,358,546	3,358,850	—	3,264,531	996,241	480,084	19,437,773
Colusa	5,088,794	1,080,378	—	1,099,425	1,668,997	345,338	15,588,670
Contra Costa	148,261,697	23,280,189	—	35,420,265	31,684,150	9,247,348	351,580,389
Del Norte	2,277,226	1,494,512	—	1,080,528	1,194,541	281,039	21,278,702
El Dorado	42,219,839	16,577,999	—	9,487,658	3,506,470	967,973	65,248,809
Fresno	62,335,158	38,959,763	—	8,416,428	12,723,289	12,630,199	504,247,779
Glenn	3,685,360	1,333,524	—	1,015,586	1,671,086	348,355	22,036,981
Humboldt	14,654,194	6,881,213	—	2,507,957	2,513,520	185,486	98,259,197
Imperial	12,319,022	2,539,173	—	2,502,780	4,054,443	2,169,173	103,801,466
Inyo	8,061,534	2,378,407	—	309,391	1,412,642	1,127,105	19,797,113
Kern	105,223,625	30,739,984	—	13,274,774	22,415,970	9,171,935	375,107,914
Kings	13,917,674	4,496,784	—	1,329,229	961,679	1,525,597	69,045,228
Lake	13,048,520	3,687,349	—	2,602,746	1,342,670	478,295	40,831,665
Lassen	3,254,348	1,147,457	—	673,241	1,881,366	1,469,590	25,229,996
Los Angeles	1,852,946,062	420,556,727	5,630,203	50,311,782	272,440,964	116,361,076	4,387,364,012
Madera	11,154,444	8,326,744	—	3,839,179	4,152,657	522,177	56,026,496
Marin	93,241,602	9,114,596	1,662,826	8,542,499	8,143,114	3,766,955	115,595,341
Mariposa	4,853,230	9,579,392	—	819,693	414,469	261,410	13,569,976
Mendocino	22,111,375	9,093,561	—	3,021,863	2,944,495	1,154,918	62,419,317
Merced	29,016,381	8,764,210	—	4,899,632	6,614,477	5,184,301	121,826,817
Modoc	2,296,540	292,605	322,884	115,565	239,122	159,813	11,186,451
Mono	10,252,299	2,850,850	—	350,626	674,803	179,068	11,401,219
Monterey	62,519,487	25,092,202	—	17,068,524	7,792,369	6,452,964	182,598,539
Napa	37,888,966	11,792,426	—	5,885,638	3,673,583	1,669,233	70,435,044
Nevada	16,225,384	6,663,059	—	2,778,456	2,598,411	730,594	38,419,381
Orange	190,743,356	72,316,682	184,598	15,636,718	102,973,057	64,935,579	1,065,897,039
Placer	74,484,595	31,956,282	12,797	9,790,246	10,677,343	5,535,211	107,570,551
Plumas	6,044,570	3,529,038	660,317	1,605,621	816,358	933,203	17,596,750
Riverside	157,906,740	62,485,410	—	25,758,409	62,297,082	17,476,208	618,211,996
Sacramento	173,653,315	140,903,662	673,384	32,651,297	29,637,573	26,790,933	749,610,463
San Benito	7,121,849	1,895,222	358,660	899,450	950,751	1,031,968	27,062,225
San Bernardino	146,988,469	38,417,302	2,413,273	18,569,342	35,354,279	14,400,767	827,871,406
San Diego	387,133,888	56,204,424	—	34,841,786	49,581,040	28,818,476	1,218,145,764
San Francisco	—	—	—	—	—	—	—
San Joaquin	93,986,984	31,329,458	—	7,141,399	10,451,641	1,962,495	278,816,063
San Luis Obispo	71,026,956	16,976,057	—	6,628,569	9,649,849	2,604,326	109,444,433
San Mateo	144,309,256	24,431,461	—	10,906,328	9,341,211	17,867,184	314,733,721
Santa Barbara	83,794,571	26,978,301	—	15,181,104	9,606,157	5,015,961	170,022,121
Santa Clara	360,736,580	164,825,076	5,480,974	20,828,195	36,336,936	16,132,992	696,130,183
Santa Cruz	39,325,947	13,715,276	—	9,013,130	9,906,062	2,194,098	119,667,878
Shasta	15,726,528	6,966,445	95,336	3,900,897	5,226,444	1,522,053	101,605,650
Sierra	2,403,953	485,417	—	123,582	505,733	86,869	5,080,202
Siskiyou	7,250,923	1,757,464	—	1,325,513	2,961,747	774,635	34,349,676
Solano	55,723,751	11,567,834	—	14,765,993	9,486,079	8,787,999	199,796,471
Sonoma	103,392,989	24,081,529	—	14,392,641	10,246,293	12,094,606	242,100,623
Stanislaus	30,990,587	31,232,154	—	4,525,511	6,456,713	5,074,193	249,264,340
Sutter	9,912,386	6,254,943	—	3,256,773	2,169,852	1,022,086	45,487,318
Tehama	8,039,066	2,546,214	—	2,428,148	2,427,822	865,434	37,036,316
Trinity	3,267,444	1,324,178	—	460,072	297,538	290,248	15,741,678
Tulare	35,574,695	12,648,018	—	7,311,091	7,542,148	3,371,607	211,578,446
Tuolumne	13,802,634	6,953,659	186,663	1,868,487	1,964,985	754,552	27,394,763
Ventura	129,424,447	17,000,315	—	14,399,924	14,477,456	3,056,788	276,046,011
Yolo	14,354,403	4,305,966	672,420	3,786,631	4,161,624	1,571,800	80,758,591
Yuba	6,516,685	4,054,106	—	2,185,158	1,651,560	597,915	40,023,025
Totals	\$ 5,229,239,497	\$ 1,521,514,007	\$ 18,354,335	\$ 475,346,113	\$ 861,793,511	\$ 436,886,320	\$ 15,575,759,919

* San Francisco data is located in Appendix A

Table 4. Counties Annual Report — Fiscal Year 2003-04 --- (continued)
Summary of General County Financing Sources

-- From Other Governmental Agencies-- (continued)							Total Financing Sources and Transfers In
Counties	Federal	Other	Charges for Current Services	Miscellaneous Revenue	Other Financing Sources	Transfers In	
Alameda	\$ 276,468,107	\$ 36,162,647	\$ 229,844,602	\$ 53,847,122	\$ 892,981	\$ 20,723,438	\$ 1,657,262,910
Alpine	1,624,716	36,000	689,872	2,610,990	—	—	12,206,792
Amador	3,535,310	128,918	3,305,598	804,699	—	—	40,812,889
Butte	75,639,559	3,098,878	13,960,706	5,253,433	51,635,666	1,440,651	324,398,886
Calaveras	6,991,800	—	4,217,458	1,825,164	272	3,028,663	51,959,382
Colusa	2,973,840	40,044	1,861,030	3,443,434	—	25,000	33,214,950
Contra Costa	240,890,824	23,096,156	238,975,152	19,981,028	4,533,625	—	1,126,950,823
Del Norte	11,169,553	199,983	3,717,685	529,635	—	272,155	43,495,559
El Dorado	39,173,907	341,243	24,451,649	3,109,739	368,390	1,283,493	206,737,169
Fresno	216,921,949	3,630,220	93,927,959	11,099,799	403,060,795	28,272	1,367,981,610
Glenn	18,379,047	238,597	3,751,171	417,530	1,570	731,813	53,610,620
Humboldt	39,043,918	—	12,383,332	4,022,054	3,682,697	1,928,419	186,061,987
Imperial	49,404,157	288,274	13,211,952	1,420,465	13,521	1,902,505	193,626,931
Inyo	6,243,618	3,627,108	4,207,833	254,565	—	1,187,436	48,606,752
Kern	211,589,829	2,899,938	100,659,213	9,340,464	4,050,574	1,005,889	885,480,109
Kings	33,860,834	2,283,872	9,156,837	5,197,432	191,650	—	141,966,816
Lake	15,247,974	515,767	9,184,399	1,638,036	9,695	1,782,989	90,370,105
Lassen	8,406,141	420,410	5,955,147	1,491,672	53,460	1,089,216	51,072,044
Los Angeles	3,054,448,209	80,837,818	1,353,873,590	252,907,603	6,987,913	433,692,686	12,288,358,645
Madera	24,849,345	1,853,302	10,620,599	1,116,758	24,514	304,312	122,790,527
Marin	40,688,871	1,658,935	37,762,406	5,950,630	—	8,973,534	335,101,309
Mariposa	5,533,434	—	2,521,205	905,153	—	168,000	38,625,962
Mendocino	31,936,083	119,824	10,670,612	1,226,198	257,700	—	144,955,946
Merced	78,370,941	331,195	23,805,760	3,319,092	4,253,610	118,381	286,504,797
Modoc	4,630,855	1,803,511	854,553	61,900	—	—	21,963,799
Mono	2,038,110	79,624	2,731,936	140,645	1,147,039	548,692	32,394,911
Monterey	78,294,542	3,002,674	61,288,788	11,138,439	7,737,678	24,867,308	487,853,514
Napa	13,649,124	1,770,279	17,920,380	1,891,334	11,728,983	—	178,304,990
Nevada	17,501,479	99,793	11,539,491	1,617,502	18,895	—	98,192,445
Orange	391,195,945	39,763,018	327,775,658	201,580,760	1,830,530	13,360,084	2,488,193,024
Placer	44,335,911	1,464,311	37,431,812	3,690,347	1,125,906	3,081,012	331,156,324
Plumas	8,544,322	150,611	3,580,724	801,460	—	231,410	44,494,384
Riverside	431,057,764	33,624,201	336,497,054	32,938,070	3,019,452	47,963,277	1,829,235,663
Sacramento	506,839,190	24,725,948	168,272,064	16,214,370	158,743,699	—	2,028,715,898
San Benito	9,707,214	—	3,995,630	40,197	2,194	—	53,065,360
San Bernardino	500,873,106	7,927,364	328,108,014	38,762,950	465,169,560	5,485,504	2,430,341,336
San Diego	595,944,536	32,087,326	296,466,585	33,715,972	456,336,247	136,860	3,189,412,904
San Francisco	—	—	—	—	—	—	—
San Joaquin	152,570,768	4,006,557	71,179,685	11,514,772	3,181,751	—	666,141,573
San Luis Obispo	60,272,580	2,096,202	32,704,291	6,888,159	138,445,624	208,326	456,945,372
San Mateo	96,825,240	15,214,390	108,220,527	27,798,933	1,428	12,436,290	782,085,969
Santa Barbara	81,883,865	23,797,015	112,440,446	10,081,941	1,678,324	167,016	540,646,822
Santa Clara	377,853,296	24,822,387	188,685,636	25,707,677	68,670,062	156,013,693	2,142,223,687
Santa Cruz	59,143,169	6,799,796	39,169,577	5,963,855	4,790	2,570,940	307,474,518
Shasta	54,788,300	694,956	18,490,262	3,340,025	238,489	281,276	212,876,661
Sierra	2,378,659	274,156	888,212	31,511	191,620	—	12,449,914
Siskiyou	19,795,191	216,885	5,599,221	1,039,007	62,845	147,881	75,280,988
Solano	94,171,934	18,310,282	60,637,157	1,902,210	99,618,004	—	574,767,714
Sonoma	49,102,716	10,792,194	54,300,076	27,108,846	21,000,000	—	568,612,513
Stanislaus	124,297,345	1,676,131	78,370,722	18,050,998	42,919,475	7,545,504	600,403,673
Sutter	25,657,977	1,393,875	5,151,499	2,234,527	27,801	—	102,569,037
Tehama	20,362,393	443,012	6,085,513	920,966	12,245	—	81,167,129
Trinity	11,592,762	183,324	2,392,246	702,757	38,070	247,601	36,537,918
Tulare	133,613,104	4,963,305	51,839,417	18,900,072	190,298	3,186,766	490,718,967
Tuolumne	15,750,294	993,195	13,089,525	442,716	74,377	—	83,275,850
Ventura	130,734,300	30,591,872	118,092,786	17,536,264	5,108,495	22,220,966	778,689,624
Yolo	43,799,207	5,051,086	12,512,462	5,891,177	39,741	1,492	176,906,600
Yuba	22,963,731	2,082,306	10,108,989	5,286,913	12,283	481,270	95,963,941
Totals	\$ 8,675,560,895	\$ 462,710,715	\$ 4,799,136,705	\$ 925,649,967	\$ 1,968,394,538	\$ 780,870,020	\$ 41,731,216,542

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2003-04
Summary of County Expenditures by Function and Activity

-----General Function-----							
Counties	Legislative and Administrative	Finance	Counsel	Personnel	Elections	Communications	Property Management
Alameda	\$ 8,299,980	\$ 46,207,948	\$ 3,444,305	\$ 9,667,025	\$ 8,535,280	\$ 10,409	\$ 16,064,395
Alpine	499,573	581,795	169,343	—	24,268	101,128	341,582
Amador	698,082	1,650,110	446,290	37,584	329,996	—	349,678
Butte	3,313,352	7,388,265	1,542,880	991,845	1,251,866	—	7,598
Calaveras	1,155,557	2,613,494	467,261	—	359,229	32,075	459,398
Colusa	697,132	1,288,059	100,986	47,846	143,465	—	698,520
Contra Costa	8,178,849	28,860,912	3,393,248	6,239,430	6,921,154	2,283,003	19,210,720
Del Norte	713,740	1,358,249	256,186	288,558	147,960	—	897,190
El Dorado	1,975,073	7,568,782	3,124,827	805,560	1,304,397	2,347,430	3,099,069
Fresno	4,267,779	17,366,797	2,538,238	1,910,975	3,781,282	—	11,942,942
Glenn	687,633	1,384,635	149,389	1,710	184,480	—	113,420
Humboldt	1,145,414	4,084,166	1,633,363	450,297	900,050	126,209	2,594,872
Imperial	1,396,982	4,114,062	1,276,027	618,942	717,450	—	4,892,106
Inyo	1,134,161	1,732,157	505,982	222,128	168,613	—	1,029,759
Kern	10,723,092	14,034,550	2,458,265	1,793,789	2,954,098	1,141,732	12,487,123
Kings	863,583	3,412,222	685,550	615,508	748,469	1,073,191	2,058,832
Lake	688,801	2,538,821	526,916	283,218	404,044	6,447	941,555
Lassen	635,614	1,478,737	266,988	193,847	236,635	850,257	870,703
Los Angeles	75,793,900	186,954,596	14,070,405	16,513,776	40,951,674	2,191,363	84,196,522
Madera	1,285,149	3,842,265	788,676	460,760	526,670	—	4,672,890
Marin	3,810,170	10,027,074	3,198,054	3,205,240	2,418,519	6,665,809	4,697,395
Mariposa	830,363	1,644,543	186,931	114,121	193,759	—	1,402,804
Mendocino	1,125,770	2,852,537	497,534	573,179	666,537	—	2,437,064
Merced	2,095,065	7,485,102	919,706	1,161,957	2,106,929	—	1,829,156
Modoc	526,263	928,931	85,447	25,440	150,545	—	301,626
Mono	923,400	1,446,874	370,291	—	59,491	100,581	570,497
Monterey	4,268,183	13,547,855	3,525,671	3,565,228	2,506,231	9,110,712	7,795,110
Napa	2,421,787	4,807,298	2,251,868	1,154,597	2,167,996	918,068	3,467,080
Nevada	1,749,542	4,882,521	483,886	276,390	928,723	—	1,630,767
Orange	24,905,727	96,387,082	7,111,152	4,500,747	29,698,756	11,080	19,348,127
Placer	11,213,304	12,810,034	1,666,924	3,926,711	2,886,378	—	5,727,590
Plumas	1,442,317	2,023,184	253,622	301,492	231,618	—	991,253
Riverside	48,496,370	39,796,923	4,333,450	5,808,898	8,426,349	—	38,345,364
Sacramento	5,688,207	32,616,495	4,109,850	16,320,247	7,138,062	—	16,298
San Benito	1,013,738	2,414,705	964,202	296,599	463,598	1,058,298	1,313,323
San Bernardino	9,426,275	45,658,943	6,807,395	11,494,061	19,358,860	—	25,871,628
San Diego	26,123,237	76,205,839	15,866,413	14,259,703	9,191,749	102,189,690	35,503,379
San Francisco	—	—	—	—	—	—	—
San Joaquin	8,158,253	13,568,498	717,067	1,221,961	3,692,042	—	20,698,395
San Luis Obispo	2,897,978	11,890,309	3,270,401	1,787,259	1,257,459	992,122	8,902,932
San Mateo	5,763,089	20,538,818	4,289,809	5,997,732	5,114,249	6,671,326	4,375,292
Santa Barbara	5,622,517	17,071,893	5,283,926	2,771,260	3,685,877	240,646	6,319,942
Santa Clara	14,334,248	54,622,858	3,772,417	12,421,319	25,618,678	10,045,931	33,407,870
Santa Cruz	3,520,013	6,361,985	1,655,362	1,264,754	1,677,811	1,742,427	63,689
Shasta	723,374	4,833,208	(27,324)	28,970	2,903,611	—	—
Sierra	321,114	979,466	239,209	—	35,206	188,040	194,261
Siskiyou	919,259	2,995,934	731,482	—	332,773	—	524,247
Solano	4,736,677	9,312,096	2,096,754	1,418,307	3,322,082	—	161,823
Sonoma	4,691,157	22,592,782	3,795,710	3,521,239	3,097,911	1,871,482	13,052,972
Stanislaus	6,318,563	10,789,182	1,779,036	—	2,783,161	—	5,763,376
Sutter	2,072,976	3,373,255	906,303	551,959	545,695	1,782,545	2,291,815
Tehama	509,245	2,149,636	438,100	213,859	1,043,764	—	828,969
Trinity	565,662	1,629,555	155,840	78,422	200,132	—	1,186,967
Tulare	3,696,281	6,846,688	1,214,110	201,754	1,406,959	842,083	1,989,604
Tuolumne	1,174,325	2,758,334	634,868	559,281	525,304	858,619	3,049,354
Ventura	10,512,488	28,205,400	4,075,855	2,368,869	3,168,162	—	2,466,144
Yolo	2,158,279	4,475,243	945,458	2,119,855	1,608,573	801,385	3,254,806
Yuba	14,314,580	1,623,239	329,914	272,369	333,440	—	19,896
Totals	\$ 363,223,242	\$ 920,614,941	\$ 126,781,818	\$ 144,926,577	\$ 221,538,069	\$ 156,254,088	\$ 426,729,689

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2003-04 --- (continued)
Summary of County Expenditures by Function and Activity

	-----General Function--(continued)-----					-----Public Protection Function-----								
Counties	Plant Acquisition		Promotion	Other General	Total	Judicial	Police Protection	Detention and Correction						
Alameda	\$	25,084,604	\$	1,051,059	\$	5,362,925	\$	123,727,930	\$	160,727,424	\$	72,540,104	\$	170,547,762
Alpine		833,490		63,600		795,381		3,410,160		620,211		1,411,586		432,801
Amador		4,077,117		19,305		1,120,163		8,728,325		3,645,726		6,210,532		3,909,943
Butte		1,063,761		—		955,930		16,515,497		22,142,963		12,669,016		20,856,481
Calaveras		1,207,765		256,428		3,117,816		9,669,023		2,026,615		5,902,700		2,545,932
Colusa		34,101		—		140,146		3,150,255		2,572,308		2,952,782		2,980,766
Contra Costa		29,027,216		272,637		15,538,222		119,925,391		91,988,450		75,819,659		101,794,406
Del Norte		191,181		47,217		1,293,524		5,193,805		4,203,573		2,717,209		4,961,624
El Dorado		7,858,059		378,277		6,305,653		34,767,127		16,070,802		20,797,287		17,501,934
Fresno		4,844,030		209,127		4,549,738		51,410,908		70,482,817		62,136,123		105,002,102
Glenn		1,219,784		7,816		419,660		4,168,527		2,911,223		4,278,423		4,600,573
Humboldt		4,913,875		134,441		323,272		16,305,959		13,433,099		10,783,742		14,871,572
Imperial		1,618,088		—		384,382		15,018,039		10,332,012		10,775,006		15,587,298
Inyo		47,271		411,543		2,136,626		7,388,240		3,683,763		5,692,408		4,999,800
Kern		27,081,627		480,757		8,738,907		81,893,940		81,753,384		56,527,173		82,504,234
Kings		4,507,306		148,878		2,067,089		16,180,628		11,078,515		8,880,312		14,511,699
Lake		1,084,492		2,372,469		2,798,332		11,645,095		6,518,577		7,533,979		9,034,626
Lassen		209,291		434,030		1,346,179		6,522,281		2,653,883		2,996,516		6,622,025
Los Angeles		151,306,199		—		207,706,227		779,684,662		1,117,221,495		1,033,691,751		912,561,052
Madera		1,476,415		210,000		2,826,540		16,089,365		7,901,383		8,905,287		14,713,016
Marin		5,708,916		30,000		23,182,803		62,943,980		29,962,757		19,848,617		23,306,973
Mariposa		2,665,181		419,263		1,046,670		8,503,635		2,137,424		3,213,560		2,544,195
Mendocino		4,258,217		434,173		5,285,517		18,130,528		11,502,591		8,318,158		11,459,512
Merced		9,467,583		2,973,388		5,812,996		33,851,882		22,022,166		10,720,571		21,641,185
Modoc		—		—		363,535		2,381,787		1,451,257		1,593,334		954,317
Mono		853,406		291,700		3,024,342		7,640,582		2,285,530		2,948,007		1,593,400
Monterey		19,639,777		2,057,802		6,610,988		72,627,557		36,935,804		28,555,545		48,056,061
Napa		20,969,819		—		10,672,739		48,831,252		12,878,601		13,588,790		15,322,705
Nevada		353,512		167,487		1,588,435		12,061,263		10,426,721		9,150,543		13,174,200
Orange		49,011,009		168,539		168,476,388		399,618,607		284,659,557		257,792,065		237,794,656
Placer		12,006,956		2,326,932		12,840,810		65,405,639		26,981,534		32,506,718		29,406,470
Plumas		3,845,051		1,355,170		542,060		10,985,767		2,603,612		4,885,864		2,424,610
Riverside		—		3,195,947		—		148,403,301		164,612,648		207,788,419		151,913,889
Sacramento		34,156,144		12,229,377		4,907,907		117,182,587		155,770,946		192,046,018		161,070,455
San Benito		—		—		—		7,524,463		4,015,948		3,320,398		5,289,575
San Bernardino		32,050,910		—		11,000,255		161,668,327		144,229,884		193,404,302		158,404,672
San Diego		52,728,576		2,109,054		—		334,177,640		322,356,174		199,262,432		270,948,272
San Francisco		—		—		—		—		—		—		—
San Joaquin		—		126,767		320,568		48,503,551		65,643,514		37,740,221		66,305,300
San Luis Obispo		14,490,727		—		9,501,708		54,990,895		24,421,302		20,011,682		19,788,930
San Mateo		8,607,244		—		28,924,481		90,282,040		69,097,542		55,492,650		84,896,603
Santa Barbara		29,670,465		—		12,490,664		83,157,190		54,779,801		45,005,652		51,934,804
Santa Clara		89,078,944		—		13,188,328		256,490,593		202,727,387		84,698,598		220,038,959
Santa Cruz		7,279,449		—		4,163,129		27,728,619		24,560,373		20,978,924		30,434,820
Shasta		22,026,320		714,585		1,550,462		32,753,206		19,548,443		14,639,482		19,056,646
Sierra		71,475		63,183		234,365		2,326,319		418,710		1,800,877		365,684
Siskiyou		510,104		155,884		1,264,241		7,433,924		8,618,717		9,015,158		6,128,514
Solano		68,885,474		130,353		11,067,895		101,131,461		52,759,415		45,707,536		38,421,859
Sonoma		34,689,827		3,133,458		14,982,242		105,428,780		51,145,881		44,907,506		75,000,878
Stanislaus		9,964,895		492,766		15,048,084		52,939,063		46,877,193		33,338,656		41,031,553
Sutter		1,387,855		—		4,588,614		17,501,017		7,435,795		5,589,209		8,115,149
Tehama		2,769,559		44,928		298,180		8,296,240		4,823,933		5,616,758		6,884,016
Trinity		99,141		156,120		1,609,088		5,680,927		2,315,530		2,507,141		2,906,305
Tulare		162,996		—		3,973,478		20,333,953		43,599,054		30,588,556		37,481,005
Tuolumne		1,840,881		351,743		3,292,056		15,044,765		5,113,983		8,304,057		5,384,205
Ventura		12,298,050		—		5,629,113		68,724,081		85,910,468		102,473,813		106,345,893
Yolo		3,494,547		131,917		328,327		19,318,390		22,018,574		6,882,545		15,556,378
Yuba		—		212,266		—		17,105,704		6,693,480		7,506,291		13,963,721
Totals	\$	822,728,682	\$	39,970,386	\$	655,737,180	\$	3,878,504,672	\$	3,665,310,472	\$	3,184,970,248	\$	3,515,886,015

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2003-04 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	Public Protection Function--(continued)					Public Ways and Facilities Function	
	Fire Protection	Flood Control and Soil and Water Conservation	Protective Inspection	Other Protection	Total	Roads	Transportation Terminals
Alameda	\$ —	\$ —	\$ 4,474,206	\$ 65,099,173	\$ 473,388,669	\$ 30,152,893	\$ —
Alpine	181,452	—	265,273	645,565	3,556,888	1,929,681	—
Amador	429,350	—	1,039,922	4,114,200	19,349,673	4,729,127	—
Butte	12,215,209	1,493,380	1,522,233	6,664,667	77,563,949	12,606,677	—
Calaveras	478,918	—	2,650,571	2,076,159	15,680,895	3,925,745	—
Colusa	—	1,440	983,008	1,417,602	10,907,906	5,729,158	80,636
Contra Costa	—	778,616	15,035,079	28,568,544	313,984,754	73,237,202	—
Del Norte	—	—	477,889	1,220,449	13,580,744	3,187,201	—
El Dorado	—	2,487,482	6,338,124	8,786,922	71,982,551	24,149,071	—
Fresno	—	—	7,504,842	18,355,416	263,481,300	38,584,613	—
Glenn	—	41,769	1,777,358	1,392,112	15,001,458	2,549,403	—
Humboldt	—	41,453	1,595,889	5,439,093	46,164,848	16,260,250	—
Imperial	3,063,128	—	3,101,740	7,641,560	50,500,744	8,927,785	—
Inyo	—	—	588,110	4,371,831	19,335,912	7,478,774	—
Kern	70,821,675	—	9,401,687	8,896,710	309,904,863	26,956,598	—
Kings	5,419,707	—	2,168,311	1,466,861	43,525,405	3,332,810	—
Lake	—	—	1,876,677	2,271,062	27,234,921	4,737,876	—
Lassen	—	—	607,066	2,418,006	15,297,496	7,066,993	—
Los Angeles	5,568,281	—	22,482,049	178,826,501	3,270,351,129	185,926,999	—
Madera	4,335,998	378,715	1,917,243	2,715,594	40,867,236	8,158,600	—
Marin	16,252,805	—	3,347,264	14,344,081	107,062,497	6,435,665	—
Mariposa	1,120,721	—	783,912	2,409,210	12,209,022	4,116,107	—
Mendocino	—	318,309	1,786,710	4,396,509	37,781,789	9,569,020	—
Merced	9,168,981	206,081	3,912,367	5,937,968	73,609,319	10,171,017	—
Modoc	—	—	639,823	636,752	5,275,483	4,069,658	190,580
Mono	—	—	439,043	1,885,836	9,151,816	3,370,289	—
Monterey	—	559,710	10,522,254	18,055,435	142,684,809	18,208,288	—
Napa	6,242,940	—	3,489,714	9,038,761	60,561,511	5,225,107	—
Nevada	—	—	2,298,235	5,378,713	40,428,412	9,251,650	—
Orange	—	—	13,598,196	70,156,179	864,000,653	31,838,805	—
Placer	3,837,017	—	4,253,162	11,937,771	108,922,672	22,371,191	—
Plumas	—	—	1,456,872	1,159,239	12,530,197	6,295,919	—
Riverside	104,775,359	—	21,942,868	13,967,537	665,000,720	90,329,707	—
Sacramento	—	—	14,242,008	27,272,046	550,401,473	88,639,257	—
San Benito	764,084	—	929,890	1,959,038	16,278,933	5,426,967	—
San Bernardino	1,857,160	—	9,958,336	16,564,139	524,418,493	41,191,060	—
San Diego	—	—	11,275,557	71,611,928	875,454,363	84,386,148	—
San Francisco	—	—	—	—	—	—	—
San Joaquin	—	—	10,661,989	13,512,179	193,863,203	31,651,340	—
San Luis Obispo	9,543,017	—	4,045,184	14,536,969	92,347,084	24,939,609	—
San Mateo	5,626,491	—	3,117,228	16,951,621	235,182,135	23,797,057	—
Santa Barbara	29,374,924	—	7,493,149	21,016,850	209,605,180	18,393,858	—
Santa Clara	2,089,991	12,798	9,406,829	22,034,312	541,008,874	154,827,481	—
Santa Cruz	2,769,422	—	5,835,200	9,720,498	94,299,237	12,185,438	—
Shasta	—	—	2,448,381	4,703,034	60,395,986	12,982,609	1,017
Sierra	10,000	—	208,002	621,203	3,424,476	2,670,883	—
Siskiyou	390,365	—	1,418,191	1,777,665	27,348,610	9,326,639	—
Solano	—	—	3,103,758	13,653,251	153,645,819	13,249,662	—
Sonoma	—	—	3,467,875	25,633,589	200,155,729	28,640,887	—
Stanislaus	793,839	—	5,179,018	9,121,853	136,342,112	14,391,398	13,986
Sutter	347,799	—	1,917,786	559,962	23,965,700	5,983,385	—
Tehama	2,130,553	—	1,210,264	1,619,576	22,285,100	7,652,440	—
Trinity	8,155	—	702,456	2,223,731	10,663,318	7,035,404	—
Tulare	10,525,522	—	8,848,373	7,067,147	138,109,657	18,929,429	—
Tuolumne	2,489,244	—	725,517	3,285,599	25,302,605	6,275,912	—
Ventura	—	—	7,241,033	15,938,773	317,909,980	24,763,519	—
Yolo	—	769	1,569,895	5,975,479	52,003,640	9,617,286	—
Yuba	—	71,228	2,143,767	2,146,626	32,525,113	3,308,860	—
Totals	\$ 312,632,107	\$ 6,391,750	\$ 271,427,383	\$ 821,199,086	\$ 11,777,817,061	\$ 1,341,146,407	\$ 286,219

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2003-04 --- (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	\$ —	\$ 1,728,632	\$ 31,881,525	\$ 84,868,047	\$ 108,199,117	\$ 167,862,041	\$ 27,567,999
Alpine	—	—	1,929,681	428,999	22,084	137,872	601,698
Amador	—	—	4,729,127	2,169,741	—	1,714,272	873,767
Butte	—	—	12,606,677	12,436,005	6,750,034	30,120,195	3,340,605
Calaveras	—	—	3,925,745	2,954,020	—	1,856,610	928,659
Colusa	—	—	5,809,794	1,884,254	59,211	1,610,137	1,144,972
Contra Costa	659,627	—	73,896,829	65,557,243	3,729,938	94,886,080	18,531,640
Del Norte	—	—	3,187,201	1,985,011	—	2,759,741	566,917
El Dorado	—	—	24,149,071	13,135,490	—	8,571,123	2,693,801
Fresno	2,233,527	—	40,818,140	73,051,115	20,175,421	74,113,956	17,116,408
Glenn	—	—	2,549,403	3,082,944	311,655	4,611,684	1,430,071
Humboldt	—	—	16,260,250	21,672,925	1,845,048	20,334,679	2,843,612
Imperial	—	—	8,927,785	19,904,260	—	11,906,532	2,022,720
Inyo	—	—	7,478,774	3,262,376	—	3,004,368	687,035
Kern	—	—	26,956,598	28,663,924	2,073,621	60,205,277	10,463,769
Kings	—	—	3,332,810	7,161,502	3,004,614	8,834,629	1,629,702
Lake	—	—	4,737,876	4,939,550	—	6,331,111	2,554,171
Lassen	445,070	—	7,512,063	2,673,630	—	2,669,519	1,510,122
Los Angeles	—	5,774,413	191,701,412	584,979,831	603,352,886	950,311,560	157,804,368
Madera	—	—	8,158,600	3,437,381	5,527,523	7,195,897	1,530,546
Marin	1,312,677	—	7,748,342	31,615,274	7,630,313	23,908,061	6,092,468
Mariposa	—	18,173	4,134,280	1,257,156	—	1,958,722	111,405
Mendocino	—	—	9,569,020	5,966,785	2,187,032	12,507,371	2,282,764
Merced	—	—	10,171,017	12,612,944	4,588,709	17,890,739	3,109,916
Modoc	—	—	4,260,238	1,666,638	—	1,291,254	886,638
Mono	—	—	3,370,289	2,007,554	1,978,342	1,047,928	840,485
Monterey	—	—	18,208,288	63,620,571	2,802,096	28,403,855	5,052,604
Napa	—	—	5,225,107	11,932,241	—	12,259,115	3,643,087
Nevada	—	—	9,251,650	6,217,731	1,881,146	6,251,427	2,028,469
Orange	—	2,161,796	34,000,601	121,851,978	116,354,571	153,061,668	37,529,543
Placer	—	—	22,371,191	10,221,650	97,810	20,373,297	—
Plumas	—	—	6,295,919	4,230,586	—	2,298,827	1,194,604
Riverside	—	—	90,329,707	87,465,629	19,763,781	82,308,936	21,768,164
Sacramento	66,600	—	88,705,857	337,284,395	129,011,821	30,521,736	21,318,815
San Benito	—	—	5,426,967	3,042,443	—	2,080,205	884,253
San Bernardino	13,948,065	—	55,139,125	82,260,414	113,941,016	112,225,350	18,290,764
San Diego	—	—	84,386,148	115,484,087	86,514,098	203,853,434	46,296,090
San Francisco	—	—	—	—	—	—	—
San Joaquin	—	—	31,651,340	27,416,713	—	59,718,240	15,178,402
San Luis Obispo	—	—	24,939,609	23,006,577	1,116,823	21,285,703	4,454,579
San Mateo	816,176	—	24,613,233	47,193,501	3,466,473	75,104,212	15,392,107
Santa Barbara	—	—	18,393,858	31,127,369	38,351,412	44,186,944	9,583,155
Santa Clara	88,713,649	286,291	243,827,421	113,862,824	4,712,932	199,264,874	40,456,462
Santa Cruz	—	137,895	12,323,333	22,706,735	17,395,658	35,885,667	7,178,600
Shasta	89,897	—	13,073,523	11,600,569	4,203,170	18,679,767	3,555,961
Sierra	—	—	2,670,883	737,879	—	490,189	638,396
Siskiyou	4,292	—	9,330,931	5,647,156	42,721	8,158,473	891,697
Solano	—	—	13,249,662	32,452,740	16,072,589	38,123,109	5,223,977
Sonoma	—	—	28,640,887	50,015,763	—	35,770,336	13,464,266
Stanislaus	—	—	14,405,384	23,218,207	25,723,643	51,755,703	5,451,786
Sutter	—	—	5,983,385	9,584,168	—	17,763,123	—
Tehama	1,070,254	—	8,722,694	2,720,433	306,372	5,627,031	1,565,177
Trinity	72,690	—	7,108,094	2,578,734	10,021	2,317,221	950,650
Tulare	—	—	18,929,429	17,582,493	27,669,108	33,952,286	7,983,610
Tuolumne	—	—	6,275,912	6,300,793	—	4,540,299	730,381
Ventura	—	—	24,763,519	46,917,345	22,220,966	42,792,104	14,466,118
Yolo	—	—	9,617,286	13,099,779	4,199,327	—	3,737,889
Yuba	—	—	3,308,860	7,196,123	—	—	—
Totals	\$ 109,432,524	\$ 10,107,200	\$ 1,460,972,350	\$ 2,331,952,225	\$ 1,407,293,102	\$ 2,866,694,489	\$ 578,075,864

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2003-04 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	---Health Function--- (continued)	-----Sanitation-----	-----Public Assistance Function-----				
	Total	Refuse Collection Total	Welfare	Social Services	General Relief	Care of Court Wards	Veteran's Services
Alameda	\$ 388,497,204	\$ —	\$ 286,948,281	\$ 124,701,325	\$ 22,462,753	\$ 2,020,871	\$ —
Alpine	1,190,653	5,895	905,054	161,086	1,280	—	—
Amador	4,757,780	—	5,345,149	999,573	11,279	—	78,035
Butte	52,646,839	—	72,127,951	37,229,650	832,964	298,365	194,453
Calaveras	5,739,289	—	10,924,527	711,617	37,692	189,281	—
Colusa	4,698,574	—	5,256,869	34,740	60,447	26,980	48,648
Contra Costa	182,704,901	—	190,670,527	98,698,442	4,343,204	—	564,942
Del Norte	5,311,669	—	10,048,359	4,369,335	70,060	—	76,371
El Dorado	24,400,414	—	26,182,158	11,012,429	75,200	—	268,073
Fresno	184,456,900	—	336,779,783	74,747,280	3,613,129	—	210,345
Glenn	9,436,354	—	12,298,478	6,202,473	128,800	—	65,640
Humboldt	46,696,264	—	44,847,098	6,999,909	1,971,338	—	91,833
Imperial	33,833,512	—	49,427,293	9,849,751	82,376	—	103,462
Inyo	6,953,779	—	4,810,969	—	147,000	—	64,536
Kern	101,406,591	—	278,985,001	2,594,967	405,612	—	481,454
Kings	20,630,447	—	40,601,774	739,523	79,531	—	379,110
Lake	13,824,832	—	27,872,740	922,348	239,128	—	158,301
Lassen	6,853,271	—	11,303,025	938,136	298,703	—	51,856
Los Angeles	2,296,448,645	—	2,757,672,429	1,203,379,556	165,753,932	12,455,754	1,874,504
Madera	17,691,347	911,304	39,885,509	1,858,464	857,132	—	145,362
Marin	69,246,116	—	18,980,304	20,549,450	4,549,760	69,566	72,819
Mariposa	3,327,283	—	3,504,288	3,047,644	20,561	—	39,292
Mendocino	22,943,952	—	25,202,624	22,340,474	940,307	—	225,300
Merced	38,202,308	—	88,787,910	18,026,958	393,310	—	139,754
Modoc	3,844,530	—	4,114,540	476,975	120,904	218,060	27,183
Mono	5,874,309	—	1,784,222	636,730	16,616	—	28,800
Monterey	99,879,126	128,219	105,039,264	2,895,801	477,760	—	475,577
Napa	27,834,443	—	13,721,134	5,731,752	489,784	487,438	183,153
Nevada	16,378,773	—	10,342,751	2,911,193	159,221	949,441	159,023
Orange	428,797,760	—	441,758,238	146,052,345	5,282,249	—	—
Placer	30,692,757	36	42,331,085	23,156,434	397,083	—	230,451
Plumas	7,724,017	297,794	6,455,697	123,298	—	235,706	158,516
Riverside	211,306,510	—	533,183,121	27,972,507	5,386,716	1,998,553	677,409
Sacramento	518,136,767	—	511,690,268	44,871,948	13,414,851	—	—
San Benito	6,006,901	—	11,508,483	1,700,190	2,080	95,554	52,275
San Bernardino	326,717,544	—	720,232,407	1,343,509	1,490,048	—	1,014,110
San Diego	452,147,709	8,958,634	441,253,176	331,024,125	1,594,402	6,353,968	639,420
San Francisco	—	—	—	—	—	—	—
San Joaquin	102,313,355	20,571	225,994,305	7,459,100	2,644,760	5,285,343	247,155
San Luis Obispo	49,863,682	469,759	53,466,570	16,308,224	3,934,259	6,935,942	281,122
San Mateo	141,156,293	4,762,357	56,572,785	66,185,417	9,464,334	—	—
Santa Barbara	123,248,880	—	72,120,441	16,357,008	2,112,849	1,870,531	215,912
Santa Clara	358,297,092	636,087	318,925,722	195,295,779	1,969,950	10,898,272	794,335
Santa Cruz	83,166,660	—	73,597,636	9,271,317	624,195	231,926	253,292
Shasta	38,039,467	—	70,389,601	—	772,576	—	165,309
Sierra	1,866,464	—	1,447,734	842,070	—	—	—
Siskiyou	14,740,047	31,217	11,899,952	5,963,369	106,238	106,227	56,077
Solano	91,872,415	—	114,293,385	13,044,187	7,373,703	172	440,387
Sonoma	99,250,365	—	86,587,754	17,219,752	703,878	—	392,862
Stanislaus	106,149,339	—	103,092,364	74,828,286	—	—	—
Sutter	27,347,291	—	19,277,191	4,289,531	47,195	—	21,275
Tehama	10,219,013	3,212	26,171,183	313,969	259,931	47,798	25,846
Trinity	5,856,626	—	6,328,128	28,320	45,472	—	20,109
Tulare	87,187,497	—	129,775,138	53,816,794	2,172,905	353,422	162,674
Tuolumne	11,571,473	2,767,590	13,894,880	108,529	—	234,576	98,340
Ventura	126,396,533	—	94,416,252	25,323,006	306,374	—	—
Yolo	21,036,995	—	40,599,959	15,127,892	480,059	2,625,358	159,088
Yuba	7,196,123	322	35,456,177	7,159,785	6,587	—	107,039
Totals	\$7,184,015,680	\$ 18,992,997	\$ 8,747,089,643	\$ 2,767,954,272	\$ 269,232,477	\$ 53,989,104	\$ 12,420,829

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2003-04 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	-----Public Assistance Function----- (continued)		-----Education Function-----				
	Other Public Assistance	Total	School Administration	Library Services	Agricultural Education	Other Education	Total
Alameda	\$ 86,016,127	\$ 522,149,357	\$ —	\$ 17,746,546	\$ 182,197	\$ —	\$ 17,928,743
Alpine	31,348	1,098,768	45,002	253,462	—	122,925	421,389
Amador	—	6,434,036	—	706,195	123,276	—	829,471
Butte	196,530	110,879,913	—	2,339,962	188,920	—	2,528,882
Calaveras	1,291,674	13,154,791	—	577,872	155,603	—	733,475
Colusa	15,668	5,443,352	961	561,745	213,171	—	775,877
Contra Costa	44,481,161	338,758,276	—	18,912,261	313,008	—	19,225,269
Del Norte	225,249	14,789,374	—	—	22,364	33,534	55,898
El Dorado	2,206,957	39,744,817	—	2,165,018	219,474	—	2,384,492
Fresno	6,511,097	421,861,634	—	23,864,779	441,256	—	24,306,035
Glenn	1,763,835	20,459,226	45,000	178,281	228,783	—	452,064
Humboldt	2,628,071	56,538,249	—	2,025,931	118,653	—	2,144,584
Imperial	18,623,363	78,086,245	—	458,747	249,042	160,931	868,720
Inyo	130,075	5,152,580	—	599,634	76,186	—	675,820
Kern	45,156,778	327,623,812	—	7,480,292	338,249	—	7,818,541
Kings	9,619,741	51,419,679	—	1,004,909	116,565	—	1,121,474
Lake	662,293	29,854,810	—	742,303	127,747	—	870,050
Lassen	—	12,591,720	—	—	95,010	—	95,010
Los Angeles	92,248,824	4,233,384,999	—	80,290,169	—	—	80,290,169
Madera	325,332	43,071,799	—	1,199,101	124,955	—	1,324,056
Marin	5,500,969	49,722,868	—	8,993,685	203,618	—	9,197,303
Mariposa	1,512,757	8,124,542	—	388,749	113,120	—	501,869
Mendocino	—	48,708,705	—	1,193,224	220,264	—	1,413,488
Merced	7,153,742	114,501,674	—	1,540,654	237,201	—	1,777,855
Modoc	16,168	4,973,830	—	329,396	80,057	15,708	425,161
Mono	—	2,466,368	—	—	28,665	—	28,665
Monterey	10,925,152	119,813,554	—	4,931,406	533,318	—	5,464,724
Napa	6,739,190	27,352,451	—	—	284,369	—	284,369
Nevada	3,262,774	17,784,403	—	2,406,790	85,546	—	2,492,336
Orange	29,710,015	622,802,847	—	30,264,850	—	—	30,264,850
Placer	1,961,512	68,076,565	—	3,301,324	231,158	—	3,532,482
Plumas	518,645	7,491,862	—	570,992	75,304	—	646,296
Riverside	29,553,660	598,771,966	—	9,541,379	336,806	—	9,878,185
Sacramento	—	569,977,067	—	14,345,334	365,513	—	14,710,847
San Benito	3,027,102	16,385,684	—	647,858	61,068	—	708,926
San Bernardino	42,340,190	766,420,264	2,688,947	11,317,036	—	—	14,005,983
San Diego	68,696,312	849,561,403	—	21,914,469	544,214	—	22,458,683
San Francisco	—	—	—	—	—	—	—
San Joaquin	13,021,842	254,652,505	—	3,706,602	310,767	—	4,017,369
San Luis Obispo	5,955,102	86,881,219	—	6,185,407	299,059	1,065,035	7,549,501
San Mateo	52,126,129	184,348,665	—	—	145,028	—	145,028
Santa Barbara	11,416,791	104,093,532	—	2,537,894	244,853	—	2,782,747
Santa Clara	7,074,728	534,958,786	—	24,216,692	413,243	—	24,629,935
Santa Cruz	1,657,106	85,635,472	—	3,871,299	145,340	—	4,016,639
Shasta	5,730,415	77,057,901	—	1,268,111	161,401	—	1,429,512
Sierra	58,096	2,347,900	—	39,131	16,475	—	55,606
Siskiyou	214,957	18,346,820	—	722,599	114,206	—	836,805
Solano	5,224,930	140,376,764	—	16,087,745	243,181	—	16,330,926
Sonoma	8,967,334	113,871,580	—	—	693,686	—	693,686
Stanislaus	12,234,466	190,155,116	—	8,624,833	358,714	—	8,983,547
Sutter	—	23,635,192	—	1,210,669	142,190	—	1,352,859
Tehama	575,719	27,394,446	—	521,968	68,681	—	590,649
Trinity	5,120	6,427,149	—	405,205	44,738	—	449,943
Tulare	16,013,627	202,294,560	—	2,410,692	838,498	—	3,249,190
Tuolumne	—	14,336,325	—	940,639	138,280	—	1,078,919
Ventura	50,408,410	170,454,042	—	8,746,467	369,474	—	9,115,941
Yolo	2,291,675	61,284,031	—	3,149,132	224,542	—	3,373,674
Yuba	2,285,364	45,014,952	—	670,144	46,292	—	716,436
Totals	\$ 718,314,122	\$ 12,569,000,447	\$ 2,779,910	\$ 358,109,582	\$ 11,753,328	\$ 1,398,133	\$ 374,040,953

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2003-04 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	----- Recreation and Cultural Services-----					-----Debt Service Function---	
	Recreation Facilities	Cultural Services	Veteran's Memorial Building	Small Craft Harbors	Total	Retirement of Long-Term Debt	
Alameda	\$ —	\$ —	\$ 627,541	\$ —	\$ 627,541	\$ 74,122,226	
Alpine	79,481	—	—	—	79,481	30,000	
Amador	100,694	140,271	—	—	240,965	—	
Butte	3,051,095	—	301,632	—	3,352,727	5,507,592	
Calaveras	—	12,881	—	—	12,881	781,516	
Colusa	—	—	10,865	—	10,865	503,359	
Contra Costa	—	—	—	—	—	29,857,292	
Del Norte	291,483	11,215	—	—	302,698	405,000	
El Dorado	841,061	93,225	—	—	934,286	1,718,661	
Fresno	2,495,532	—	—	—	2,495,532	1,250,000	
Glenn	—	—	—	—	—	357,785	
Humboldt	657,012	—	41,234	—	698,246	896,030	
Imperial	47,006	—	—	—	47,006	2,199,669	
Inyo	1,131,002	199,329	—	—	1,330,331	520,760	
Kern	10,827,391	—	54,185	—	10,881,576	19,607,409	
Kings	961,823	—	—	—	961,823	—	
Lake	510,067	109,642	—	—	619,709	74,003	
Lassen	238,426	—	—	—	238,426	488,275	
Los Angeles	120,538,023	54,190,825	—	—	174,728,848	193,518,555	
Madera	—	13,715	—	—	13,715	52,669	
Marin	3,537,510	—	3,342,101	—	6,879,611	4,054,372	
Mariposa	264,101	368,344	—	—	632,445	175,245	
Mendocino	—	306,783	—	—	306,783	3,419,726	
Merced	1,298,628	—	—	—	1,298,628	2,830,602	
Modoc	55,769	55,341	—	—	111,110	70,000	
Mono	513,438	2,616	—	—	516,054	365,046	
Monterey	8,737,265	—	—	—	8,737,265	575,000	
Napa	231,587	—	—	—	231,587	1,785,000	
Nevada	—	—	—	—	—	1,338,517	
Orange	179,633	—	—	13,626,137	13,805,770	57,912,970	
Placer	2,399,424	568,435	—	—	2,967,859	1,375,544	
Plumas	137,562	150,769	58,591	—	346,922	199,502	
Riverside	—	171,052	—	—	171,052	11,895,000	
Sacramento	16,425,559	—	—	—	16,425,559	147,511,617	
San Benito	189,329	—	—	—	189,329	165,000	
San Bernardino	8,560,601	4,485,878	—	—	13,046,479	17,468,790	
San Diego	18,333,864	—	—	—	18,333,864	62,220,017	
San Francisco	—	—	—	—	—	—	
San Joaquin	2,854,004	111,467	—	—	2,965,471	7,480,642	
San Luis Obispo	5,327,729	—	—	—	5,327,729	1,114,168	
San Mateo	10,431,079	—	—	—	10,431,079	8,428,483	
Santa Barbara	9,414,978	775,155	—	—	10,190,133	4,883,458	
Santa Clara	26,522,134	—	—	—	26,522,134	9,055,855	
Santa Cruz	5,567,895	398,773	54,000	—	6,020,668	3,505,101	
Shasta	113,382	—	100,941	—	214,323	803,089	
Sierra	86,107	—	—	—	86,107	—	
Siskiyou	13,970	94,113	—	—	108,083	272,543	
Solano	1,043,877	—	36,883	—	1,080,760	7,908,204	
Sonoma	8,798,726	—	1,284,957	—	10,083,683	7,072,230	
Stanislaus	9,641,087	—	—	—	9,641,087	10,825,536	
Sutter	121,118	197,455	99,986	—	418,559	206,248	
Tehama	111,474	—	108,469	—	219,943	1,190,878	
Trinity	—	91,665	—	—	91,665	317,416	
Tulare	1,824,091	98,881	—	—	1,922,972	10,859,298	
Tuolumne	1,027,230	12,300	—	—	1,039,530	1,236,873	
Ventura	—	—	—	—	—	23,533,515	
Yolo	902,778	20,000	—	—	922,778	484,133	
Yuba	—	—	—	—	—	215,000	
Totals	\$ 286,436,025	\$ 62,680,130	\$ 6,121,385	\$ 13,626,137	\$ 368,863,677	\$ 744,645,419	

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2003-04 --- (continued)

Summary of County Expenditures by Function and Activity

-----Debt Service Function----(continued)-----						
Counties	Interest on Long-Term Debt	Interest on Short-Term Notes and Warrants	Total	Total of Financing Uses	Transfers Out	Total Financing Uses and Transfers Out
Alameda	\$ 17,416,549	\$ —	\$ 91,538,775	\$ 1,649,739,744	\$ 13,306,478	\$ 1,663,046,222
Alpine	43,376	—	73,376	11,766,291	—	11,766,291
Amador	—	—	—	45,069,377	—	45,069,377
Butte	248,729	—	5,756,321	281,850,805	49,895,000	331,745,805
Calaveras	63,263	—	844,779	49,760,878	2,192,225	51,953,103
Colusa	306,297	2,093	811,749	31,608,372	232,497	31,840,869
Contra Costa	39,424,840	555,998	69,838,130	1,118,333,550	43,529,388	1,161,862,938
Del Norte	459,065	—	864,065	43,285,454	—	43,285,454
El Dorado	666,264	—	2,384,925	200,747,683	337,631	201,085,314
Fresno	9,678,471	—	10,928,471	999,758,920	418,783,402	1,418,542,322
Glenn	73,721	—	431,506	52,498,538	18,671	52,517,209
Humboldt	863,723	—	1,759,753	186,568,153	10,668	186,578,821
Imperial	4,537,699	—	6,737,368	194,019,419	832,008	194,851,427
Inyo	134,997	—	655,757	48,971,193	748,808	49,720,001
Kern	20,324,232	1,470,833	41,402,474	907,888,395	25,050,823	932,939,218
Kings	—	—	—	137,172,266	—	137,172,266
Lake	—	—	74,003	88,861,296	52,556	88,913,852
Lassen	122,116	—	610,391	49,720,658	204,430	49,925,088
Los Angeles	70,383,406	5,706,443	269,608,404	11,296,198,268	726,347,305	12,022,545,573
Madera	62,236	—	114,905	128,242,327	12,000	128,254,327
Marin	6,788,048	—	10,842,420	323,643,137	10,547,049	334,190,186
Mariposa	133,572	—	308,817	37,741,893	—	37,741,893
Mendocino	8,235,252	10,673,170	22,328,148	161,182,413	—	161,182,413
Merced	4,877,325	—	7,707,927	281,120,610	—	281,120,610
Modoc	23,755	—	93,755	21,365,894	—	21,365,894
Mono	93,453	—	458,499	29,506,582	188,500	29,695,082
Monterey	4,486,870	712,361	5,774,231	473,317,773	4,980,709	478,298,482
Napa	2,400,309	—	4,185,309	174,506,029	—	174,506,029
Nevada	815,297	—	2,153,814	100,550,651	194,839	100,745,490
Orange	65,088,335	—	123,001,305	2,516,292,393	140,446	2,516,432,839
Placer	1,382,038	—	2,757,582	304,726,783	9,610,842	314,337,625
Plumas	57,049	—	256,551	46,575,325	—	46,575,325
Riverside	29,378,341	—	41,273,341	1,765,134,782	47,963,277	1,813,098,059
Sacramento	35,305,460	6,810,072	189,627,149	2,065,167,306	219,795	2,065,387,101
San Benito	70,923	—	235,923	52,757,126	—	52,757,126
San Bernardino	20,136,854	2,727,654	40,333,298	1,901,749,513	501,052,703	2,402,802,216
San Diego	63,289,715	8,731,135	134,240,867	2,779,719,311	450,008,664	3,229,727,975
San Francisco	—	—	—	—	—	—
San Joaquin	1,414,208	—	8,894,850	646,882,215	19,965,010	666,847,225
San Luis Obispo	3,300,853	2,191,288	6,606,309	328,975,787	145,911,692	474,887,479
San Mateo	14,168,491	—	22,596,974	713,517,804	54,244,521	767,762,325
Santa Barbara	2,935,858	1,354,550	9,173,866	560,645,386	620,412	561,265,798
Santa Clara	13,387,609	875,603	23,319,067	2,009,689,989	246,014,653	2,255,704,642
Santa Cruz	2,815,035	—	6,320,136	319,510,764	—	319,510,764
Shasta	3,145,439	—	3,948,528	226,912,446	2,051,751	228,964,197
Sierra	—	—	—	12,777,755	31,054	12,808,809
Siskiyou	17,118	—	289,661	78,466,098	337,958	78,804,056
Solano	7,853,380	53,642	15,815,226	533,503,033	88,216,000	621,719,033
Sonoma	7,204,131	—	14,276,361	572,401,071	2,015	572,403,086
Stanislaus	10,534,323	—	21,359,859	539,975,507	15,684,288	555,659,795
Sutter	216,873	—	423,121	100,627,124	—	100,627,124
Tehama	558,625	37,186	1,786,689	79,517,986	1,559,921	81,077,907
Trinity	631,987	161,889	1,111,292	37,389,014	57,500	37,446,514
Tulare	6,225,295	—	17,084,593	489,111,851	4,278,187	493,390,038
Tuolumne	—	—	1,236,873	78,653,992	2,089,857	80,743,849
Ventura	6,739,497	1,582,396	31,855,408	749,219,504	29,553,830	778,773,334
Yolo	671,199	99,722	1,255,054	168,811,848	6,716,235	175,528,083
Yuba	130,884	—	345,884	106,213,394	32,253	106,245,647
Totals	\$ 489,322,385	\$ 43,746,035	\$ 1,277,713,839	\$ 38,909,921,676	\$ 2,923,827,851	\$ 41,833,749,527

* San Francisco data is located in Appendix A

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Alameda

Taxes				Federal	
Property Taxes				Public Assistance Administration	146,014,319
County Wide Secured and Unsecured	\$	228,110,238		Public Assistance Programs	73,387,145
Less Than County Wide Funds - Secured and Unsecured		11,798,116		Health Administration	9,767,996
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	11,377,451
Prior Year Secured and Unsecured		1,301,705		Community Development Block Grant	3,360,919
Total Property Taxes		241,210,059		Health Grants	14,618,163
Other Taxes				Other:	
Sales and Use Taxes		13,274,340		Community Oriented Policing Services (COPS)	1,482,467
Transportation Tax (Non-Transit)		1,932,184		Office of Criminal Justice and Planning Programs	527,098
Property Transfer		14,903,085		DEA Programs/Drug and Alcohol Programs	8,216,942
Transient Lodging		381,661		District Attorney Programs	—
Timber Yield		—		Aging Programs	—
Aircraft		1,295,523		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	1,114,514
Utility Users Tax		8,789,754		Law Enforcement	—
Other		3,085,060		Other	6,601,093
Total Other Taxes		43,661,607		Total Federal	276,468,107
Total Taxes		284,871,666		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	36,162,647
Capital Outlay		—		Total Other Aid	36,162,647
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	5,775,715
Animal Licenses		20,586		Property Tax Administrative Fees	9,349,351
Business Licenses		86,754		Auditing and Accounting Fees	623,538
Construction Permits		2,474,867		Communication Services	70,344
Road Privileges and Permits		425,657		Election Services	1,849,422
Zoning Permits		156,288		Legal Services	5,532,792
Franchises		1,668,714		Planning and Engineering Services	567,952
Other		721,913		Agricultural Services	201,910
Total Licenses Permits and Franchises		5,554,779		Civil Process Services	418,868
Fines, Forfeitures and Penalties				Court Fees and Costs	11,427,518
Vehicle Code Fines		5,701,454		Booking Fees	1,288,022
Other Court Fines		127,513		Estate Fees	856,009
Forfeitures and Penalties		5,231,224		Human Services	761,049
Penalties and Cost on Delinquent Taxes		1,106,776		Law Enforcement Services	41,666,161
Total Fines, Forfeitures and Penalties		12,166,967		Recording Fees	12,969,127
Revenue from Use of Money and Property				Road and Street Services	723,862
Interest		6,659,842		Health Fees	15,022,993
Rents and Concessions		4,795,709		Mental Health Services	66,851,742
Royalties		—		California Children Services	6,581,647
Total Revenue from the Use of Money and Property		11,455,551		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	24,937,959
State				Library Services	1,901,065
Highway Users Tax		20,815,672		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		84,415,856		Other:	
Realignment from the Vehicle License Fee Fund		46,061,207		Personnel Services	746,946
Public Assistance Administration		51,413,124		Building Maintenance and Grounds	—
Public Assistance Programs		134,607,740		Administrative Services	2,875,279
Realignment for Social Services		51,719,360		Other	16,845,331
Health:				Total Charges for Current Services	229,844,602
Aid for Mental Health		29,187,907		Miscellaneous Revenue	
Realignment for Mental Health		53,914,331		Other Sales	316,581
Medically Indigent Adults		—		Tobacco Settlement	31,193,555
Alcohol and Drug Abuse		15,347,153		Welfare Repayments	—
Other Aid for Health		72,662,846		Cancelled Warrants	—
Realignment for Health Services		17,007,830		Other	22,336,986
Homeowners' Property Tax Relief		3,284,193		Total Miscellaneous Revenue	53,847,122
Open Space Tax Relief		158,486		Other Financing Sources	
SB90 Mandated Costs		23,943		Sale of Fixed Assets	892,981
Public Safety Fund		110,556,559		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		11,397,945		Total Other Financing Sources	892,981
Office of Criminal Justice and Planning Programs		399,165		Total General County Revenues Before Transfers	1,636,539,472
Library		—		Transfers In	
District Attorney Programs		844,484		Total Transfers In from Enterprises	—
Law Enforcement		1,485,969		Operating Transfers Between Funds Other Than Governmental and Enterprise	20,723,438
Other		19,971,280		Total General County Revenues and Transfers In	\$ 1,657,262,910
Total State		725,275,050			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Alameda

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,854,200	Total Roads	30,152,893
Clerk of the Board	1,029,616	Total Transportation Terminals	—
Administrative Officer	3,416,164	Total Transportation Systems	—
Other	—	Total Parking Facilities	1,728,632
Total Legislative and Administrative	8,299,980	Total Public Ways and Facilities	31,881,525
Finance		Health	
Auditor-Controller	11,257,014	Total Public Health	84,868,047
Treasurer-Tax Collector	7,504,874	Total Medical Care	108,199,117
Assessor	17,734,696	Total Mental Health	167,862,041
Other	9,711,364	Total Drug and Alcohol Abuse Services	27,567,999
Total Finance	46,207,948	Total Health	388,497,204
Counsel		Sanitation	
County Counsel	3,444,305	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,444,305	Public Assistance	
Total Personnel	9,667,025	Welfare	
Total Elections	8,535,280	Administration	41,379,510
Total Communications	10,409	Aid Programs - Cash (Grants)	245,568,771
Total Property Management	16,064,395	Total Welfare	286,948,281
Plant Acquisition		Social Services	
Jails	4,019,843	Administration and Programs	124,701,325
Courts	3,370,743	Other	—
Other	17,694,018	Total Social Services	124,701,325
Total Plant Acquisition	25,084,604	General Relief	
Total Promotion	1,051,059	Aid to Indigents	22,422,657
Total Other General	5,362,925	Indigent Burial	40,096
Total General	123,727,930	Total General Relief	22,462,753
Public Protection		Total Care of Court Wards	2,020,871
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	32,422,061	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	79,372,823
Other Trial Court	10,500,274	Other	6,643,304
County Clerk	—	Total Other Public Assistance	86,016,127
Grand Jury (Including Audit)	325,366	Total Public Assistance	522,149,357
District Attorney-Prosecution	45,094,963	Education	
District Attorney-Family Support	27,949,602	Total School Administration	—
Public Defender	29,502,652	Total Library Services	17,746,546
Court Appointed Counsel	5,088,142	Total Agricultural Education	182,197
Other	9,844,364	Total Other Education	—
Total Judicial	160,727,424	Total Education	17,928,743
Total Police Protection	72,540,104	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	95,280,206	Total Cultural Services	—
Juvenile Detention	29,221,454	Total Veteran Memorial Building	627,541
Probation	46,046,102	Total Small Craft Harbors	—
Total Detention and Correction	170,547,762	Total Recreation and Cultural	627,541
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	74,122,226
Protective Inspection		Total Interest on Long-Term Debt	17,416,549
Agricultural Commissioner	1,427,831	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,411,257	Total Debt Service	91,538,775
Other	635,118	Total General County Expenditures Before Transfers	1,649,739,744
Total Protective Inspection	4,474,206	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	103,963	Operating Transfers Between Funds Other Than	
Recorder	8,293,428	Governmental and Enterprise	13,306,478
Coroner	4,549,522	Total General County Expenditures and Transfers Out	\$ 1,663,046,222
Emergency Services	1,622,523		
Planning and Zoning	34,474,269		
Pound	1,850,850		
Other	14,204,618		
Total Other Protection	65,099,173		
Total Public Protection	473,388,669		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 1,299,073,292	\$ 382,435,444	\$ 916,637,848

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Alameda

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1995	2004	\$ 310,150,000	\$ 310,150,000	\$ 260,315,000	\$ 49,835,000
1996 Pension Obligation Bonds	1996	2005	2018	935,505,000	488,446,000	—	488,446,000
Total Pension Obligation Bonds				1,245,655,000	798,596,000	260,315,000	538,281,000
Special Assessment Bonds							
1915 Act - Tennyson-Alquire A.D.	1999	1999	2012	1,435,000	1,435,000	440,900	994,100
1915 Act - West Happyland A.D.	1999	1999	2011	395,000	395,000	120,000	275,000
Total Special Assessment Bonds				1,830,000	1,830,000	560,900	1,269,100
Other Long-Term Debt Schedule							
Lease - Storm/Basin Cleaner	—	—	—	—	—	—	14,910
Broom sweeper	—	—	—	—	—	—	74,276
Compensated Absences	—	—	—	—	—	—	47,674,160
Office Furnishings	—	—	—	—	—	—	1,661,653
Voting Equipment	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	49,424,999
County Total Bonds and Other Long-Term Debt				\$ 1,247,485,000	\$ 800,426,000	\$ 260,875,900	\$ 588,975,099

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 339,990,002

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Alameda

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Alpine

Taxes			Federal	
Property Taxes			Public Assistance Administration	111,271
County Wide Secured and Unsecured	\$	2,822,781	Public Assistance Programs	52,460
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		421,768	Community Development Block Grant	—
Total Property Taxes		3,244,549	Health Grants	—
Other Taxes			Other:	
Sales and Use Taxes		186,335	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	—
Property Transfer		83,426	DEA Programs/Drug and Alcohol Programs	369,137
Transient Lodging		542,807	District Attorney Programs	—
Timber Yield		—	Aging Programs	—
Aircraft		—	Senior Citizens Programs	15,109
Construction Development Taxes		—	Road Projects	560,000
Utility Users Tax		—	Law Enforcement	30,508
Other		—	Other	486,231
Total Other Taxes		812,568	Total Federal	1,624,716
Total Taxes		4,057,117	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	36,000
Capital Outlay		—	Total Other Aid	36,000
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	25
Animal Licenses		221	Property Tax Administrative Fees	—
Business Licenses		3,000	Auditing and Accounting Fees	—
Construction Permits		244,312	Communication Services	—
Road Privileges and Permits		2,484	Election Services	928
Zoning Permits		—	Legal Services	640
Franchises		21,304	Planning and Engineering Services	9,720
Other		534	Agricultural Services	—
Total Licenses Permits and Franchises		271,855	Civil Process Services	1,141
Fines, Forfeitures and Penalties			Court Fees and Costs	—
Vehicle Code Fines		2,242	Booking Fees	—
Other Court Fines		62,920	Estate Fees	—
Forfeitures and Penalties		—	Human Services	—
Penalties and Cost on Delinquent Taxes		37,563	Law Enforcement Services	9,063
Total Fines, Forfeitures and Penalties		102,725	Recording Fees	19,897
Revenue from Use of Money and Property			Road and Street Services	323,776
Interest		89,897	Health Fees	27,808
Rents and Concessions		217,218	Mental Health Services	21,864
Royalties		—	California Children Services	—
Total Revenue from the Use of Money and Property		307,115	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	—
State			Library Services	1,011
Highway Users Tax		387,383	Park and Recreation Fees	10,865
Motor Vehicle In-Lieu Tax		73,539	Other:	
Realignment from the Vehicle License Fee Fund		—	Personnel Services	—
Public Assistance Administration		221,167	Building Maintenance and Grounds	—
Public Assistance Programs		97,918	Administrative Services	28,305
Realignment for Social Services		151,500	Other	234,829
Health:			Total Charges for Current Services	689,872
Aid for Mental Health		644	Miscellaneous Revenue	
Realignment for Mental Health		153,000	Other Sales	499
Medically Indigent Adults		—	Tobacco Settlement	—
Alcohol and Drug Abuse		25,698	Welfare Repayments	—
Other Aid for Health		183,543	Cancelled Warrants	—
Realignment for Health Services		41,685	Other	2,610,491
Homeowners' Property Tax Relief		7,902	Total Miscellaneous Revenue	2,610,990
Open Space Tax Relief		—	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	—
Public Safety Fund		122,641	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		105,800	Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		3,808	Total General County Revenues Before Transfers	12,206,792
Library		1,927	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	—
Law Enforcement		500,000	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		428,247	Total General County Revenues and Transfers In	\$ 12,206,792
Total State		2,506,402		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Alpine

General		Public Ways and Facilities	
Board of Supervisors	\$ 258,796	Total Roads	1,929,681
Clerk of the Board	157,637	Total Transportation Terminals	—
Administrative Officer	83,140	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	499,573	Total Public Ways and Facilities	1,929,681
Finance		Health	
Auditor-Controller	198,714	Total Public Health	428,999
Treasurer-Tax Collector	158,411	Total Medical Care	22,084
Assessor	224,670	Total Mental Health	137,872
Other	—	Total Drug and Alcohol Abuse Services	601,698
Total Finance	581,795	Total Health	1,190,653
Counsel		Sanitation	
County Counsel	80,955	Total Refuse Collection and Disposal	5,895
Other	88,388	Total Sanitation	5,895
Total Counsel	169,343	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	24,268	Administration	644,345
Total Communications	101,128	Aid Programs - Cash (Grants)	260,709
Total Property Management	341,582	Total Welfare	905,054
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	161,086
Courts	—	Other	—
Other	833,490	Total Social Services	161,086
Total Plant Acquisition	833,490	General Relief	
Total Promotion	63,600	Aid to Indigents	1,280
Total Other General	795,381	Indigent Burial	—
Total General	3,410,160	Total General Relief	1,280
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	58,756	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	441,597	Other	31,348
County Clerk	—	Total Other Public Assistance	31,348
Grand Jury (Including Audit)	237	Total Public Assistance	1,098,768
District Attorney-Prosecution	58,926	Education	
District Attorney-Family Support	2,942	Total School Administration	45,002
Public Defender	35,556	Total Library Services	253,462
Court Appointed Counsel	—	Total Agricultural Education	—
Other	22,197	Total Other Education	122,925
Total Judicial	620,211	Total Education	421,389
Total Police Protection	1,411,586	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	79,481
Adult Detention	148,635	Total Cultural Services	—
Juvenile Detention	46,652	Total Veteran Memorial Building	—
Probation	237,514	Total Small Craft Harbors	—
Total Detention and Correction	432,801	Total Recreation and Cultural	79,481
Total Fire Protection	181,452	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	30,000
Protective Inspection		Total Interest on Long-Term Debt	43,376
Agricultural Commissioner	13,661	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	251,612	Total Debt Service	73,376
Other	—	Total General County Expenditures Before Transfers	11,766,291
Total Protective Inspection	265,273	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 11,766,291
Emergency Services	173,601		
Planning and Zoning	198,756		
Pound	—		
Other	273,208		
Total Other Protection	645,565		
Total Public Protection	3,556,888		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 3,484,081	\$ 3,380,371	\$ 103,710

County of Alpine

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

Is this activity accounted for as an enterprise?

Transportation Enterprise Statement of Revenues and Expenses

Revenues

20

Table 6. Counties Annual Report — Fiscal Year 2003-04
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	20,090
Net Operating Income (Loss)	(20,090)
Total Non-Operating Revenue	20,911
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	821
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 821
Current Year Capital Outlay (Enterprise Activity)	\$ —

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, an \$8,802,538 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Amador

Taxes				Federal	
Property Taxes				Public Assistance Administration	1,565,081
County Wide Secured and Unsecured	\$	9,851,712		Public Assistance Programs	429,067
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		7,979		Community Development Block Grant	328,813
Total Property Taxes		9,859,691		Health Grants	32,874
Other Taxes				Other:	
Sales and Use Taxes		2,291,762		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		385,546		Office of Criminal Justice and Planning Programs	193,126
Property Transfer		321,680		DEA Programs/Drug and Alcohol Programs	39,310
Transient Lodging		98,592		District Attorney Programs	—
Timber Yield		62,025		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	220,248
Utility Users Tax		—		Law Enforcement	562
Other		—		Other	726,229
Total Other Taxes		3,159,605		Total Federal	3,535,310
Total Taxes		13,019,296		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	128,918
Capital Outlay		—		Total Other Aid	128,918
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	101,353
Animal Licenses		31,282		Property Tax Administrative Fees	—
Business Licenses		—		Auditing and Accounting Fees	—
Construction Permits		328,809		Communication Services	—
Road Privileges and Permits		40,783		Election Services	12,972
Zoning Permits		40,237		Legal Services	32,310
Franchises		353,153		Planning and Engineering Services	269,099
Other		7,758		Agricultural Services	48,402
Total Licenses Permits and Franchises		802,022		Civil Process Services	1,138
Fines, Forfeitures and Penalties				Court Fees and Costs	367,768
Vehicle Code Fines		64,777		Booking Fees	7,684
Other Court Fines		688,200		Estate Fees	—
Forfeitures and Penalties		—		Human Services	33,496
Penalties and Cost on Delinquent Taxes		—		Law Enforcement Services	887,236
Total Fines, Forfeitures and Penalties		752,977		Recording Fees	253,060
Revenue from Use of Money and Property				Road and Street Services	648,375
Interest		894,479		Health Fees	269,453
Rents and Concessions		—		Mental Health Services	29,209
Royalties		—		California Children Services	—
Total Revenue from the Use of Money and Property		894,479		Sanitation Services	311,549
Aid from Other Governmental Agencies				Institutional Care and Services	5,519
State				Library Services	9,290
Highway Users Tax		1,352,439		Park and Recreation Fees	6,698
Motor Vehicle In-Lieu Tax		1,927,037		Other:	
Realignment from the Vehicle License Fee Fund		1,346,843		Personnel Services	—
Public Assistance Administration		1,344,613		Building Maintenance and Grounds	10,587
Public Assistance Programs		2,067,112		Administrative Services	—
Realignment for Social Services		1,058,566		Other	400
Health:				Total Charges for Current Services	3,305,598
Aid for Mental Health		974,630		Miscellaneous Revenue	
Realignment for Mental Health		668,777		Other Sales	6,030
Medically Indigent Adults		100,530		Tobacco Settlement	385,505
Alcohol and Drug Abuse		771,191		Welfare Repayments	33,432
Other Aid for Health		525,573		Cancelled Warrants	—
Realignment for Health Services		1,066,771		Other	379,732
Homeowners' Property Tax Relief		201,225		Total Miscellaneous Revenue	804,699
Open Space Tax Relief		116,059		Other Financing Sources	
SB90 Mandated Costs		—		Sale of Fixed Assets	—
Public Safety Fund		2,051,708		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		121,144		Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		188,555		Total General County Revenues Before Transfers	40,812,889
Library		17,195		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	—
Law Enforcement		237,552		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		1,432,070		Total General County Revenues and Transfers In	\$ 40,812,889
Total State		17,569,590			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Amador

General		Public Ways and Facilities	
Board of Supervisors	\$ 549,585	Total Roads	4,729,127
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	148,497	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	698,082	Total Public Ways and Facilities	4,729,127
Finance		Health	
Auditor-Controller	418,595	Total Public Health	2,169,741
Treasurer-Tax Collector	423,554	Total Medical Care	—
Assessor	791,597	Total Mental Health	1,714,272
Other	16,364	Total Drug and Alcohol Abuse Services	873,767
Total Finance	1,650,110	Total Health	4,757,780
Counsel		Sanitation	
County Counsel	446,290	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	446,290	Public Assistance	
Total Personnel	37,584	Welfare	
Total Elections	329,996	Administration	1,951,260
Total Communications	—	Aid Programs - Cash (Grants)	3,393,889
Total Property Management	349,678	Total Welfare	5,345,149
Plant Acquisition		Social Services	
Jails	1,304,230	Administration and Programs	999,573
Courts	—	Other	—
Other	2,772,887	Total Social Services	999,573
Total Plant Acquisition	4,077,117	General Relief	
Total Promotion	19,305	Aid to Indigents	10,941
Total Other General	1,120,163	Indigent Burial	338
Total General	8,728,325	Total General Relief	11,279
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	78,035
Trial Court Maintenance of Effort (MOE)	265,707	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	90,600	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	75,952	Total Public Assistance	6,434,036
District Attorney-Prosecution	2,579,426	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	535,949	Total Library Services	706,195
Court Appointed Counsel	—	Total Agricultural Education	123,276
Other	98,092	Total Other Education	—
Total Judicial	3,645,726	Total Education	829,471
Total Police Protection	6,210,532	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	100,694
Adult Detention	2,118,362	Total Cultural Services	140,271
Juvenile Detention	140,592	Total Veteran Memorial Building	—
Probation	1,650,989	Total Small Craft Harbors	—
Total Detention and Correction	3,909,943	Total Recreation and Cultural	240,965
Total Fire Protection	429,350	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	—
Protective Inspection		Total Interest on Long-Term Debt	—
Agricultural Commissioner	501,003	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	538,919	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	45,069,377
Total Protective Inspection	1,039,922	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	47,403	Operating Transfers Between Funds Other Than	—
Recorder	418,224	Governmental and Enterprise	—
Coroner	184,046	Total General County Expenditures and Transfers Out	\$ 45,069,377
Emergency Services	444,434		
Planning and Zoning	296,324		
Pound	408,418		
Other	2,315,351		
Total Other Protection	4,114,200		
Total Public Protection	19,349,673		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 24,420,973	\$ 14,679,200	\$ 9,741,773

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Amador

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 1,398,000
Postclosure Landfill Liability	—	—	—	—	—	—	731,600
Total Other Long-Term Debt Schedule				—	—	—	2,129,600
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 2,129,600

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ —
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2003-04
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	\$	137,473
Total Operating Expenses		188,006
Net Operating Income (Loss)		(50,533)
Total Non-Operating Revenue		76,179
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		25,646
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	25,646
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	\$	384,234
Total Operating Expenses		661,940
Net Operating Income (Loss)		(277,706)
Total Non-Operating Revenues		31,677
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(246,029)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(246,029)
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 2003-04
Statement of County Revenues
County of Butte

Taxes			Federal	
Property Taxes			Public Assistance Administration	24,264,404
County Wide Secured and Unsecured	\$	9,286,972	Public Assistance Programs	35,134,169
Less Than County Wide Funds - Secured and Unsecured		6,577,775	Health Administration	1,384,591
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		211,577	Community Development Block Grant	41,909
Total Property Taxes		16,076,324	Health Grants	1,414,756
Other Taxes			Other:	
Sales and Use Taxes		3,846,573	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		1,436,510	Office of Criminal Justice and Planning Programs	547,065
Property Transfer		1,186,788	DEA Programs/Drug and Alcohol Programs	2,509,098
Transient Lodging		39,741	District Attorney Programs	6,460,933
Timber Yield		94,421	Aging Programs	—
Aircraft		52,347	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	920,124
Utility Users Tax		—	Law Enforcement	151,531
Other		—	Other	2,810,979
Total Other Taxes		6,656,380	Total Federal	75,639,559
Total Taxes		22,732,704	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	3,098,878
Capital Outlay		—	Total Other Aid	3,098,878
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	576,840
Animal Licenses		91,670	Property Tax Administrative Fees	951,166
Business Licenses		249,490	Auditing and Accounting Fees	295,406
Construction Permits		1,882,065	Communication Services	—
Road Privileges and Permits		31,202	Election Services	64,622
Zoning Permits		224,855	Legal Services	639,995
Franchises		1,249,941	Planning and Engineering Services	397,432
Other		188,223	Agricultural Services	79,070
Total Licenses Permits and Franchises		3,917,446	Civil Process Services	90,789
Fines, Forfeitures and Penalties			Court Fees and Costs	2,107,066
Vehicle Code Fines		—	Booking Fees	199,317
Other Court Fines		1,094,289	Estate Fees	167,624
Forfeitures and Penalties		982,815	Human Services	235,000
Penalties and Cost on Delinquent Taxes		1,822,877	Law Enforcement Services	1,287,352
Total Fines, Forfeitures and Penalties		3,899,981	Recording Fees	810,239
Revenue from Use of Money and Property			Road and Street Services	564,362
Interest		1,740,073	Health Fees	1,651,487
Rents and Concessions		48,890	Mental Health Services	547,447
Royalties		—	California Children Services	3,495
Total Revenue from the Use of Money and Property		1,788,963	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	167,806
State			Library Services	50,857
Highway Users Tax		4,873,155	Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		10,962,964	Other:	
Realignment from the Vehicle License Fee Fund		10,307,702	Personnel Services	41,408
Public Assistance Administration		19,382,524	Building Maintenance and Grounds	38,048
Public Assistance Programs		24,944,184	Administrative Services	186,771
Realignment for Social Services		12,854,704	Other	2,807,107
Health:			Total Charges for Current Services	13,960,706
Aid for Mental Health		15,892,316	Miscellaneous Revenue	
Realignment for Mental Health		6,424,914	Other Sales	60,269
Medically Indigent Adults		—	Tobacco Settlement	2,163,305
Alcohol and Drug Abuse		1,686,717	Welfare Repayments	—
Other Aid for Health		4,137,565	Cancelled Warrants	—
Realignment for Health Services		2,806,921	Other	3,029,859
Homeowners' Property Tax Relief		337,778	Total Miscellaneous Revenue	5,253,433
Open Space Tax Relief		657,620	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	16,283
Public Safety Fund		11,955,974	Proceeds from the Sale of Bonds	49,895,000
Other:			Other Long-Term Debt Proceeds	1,724,383
Supplemental Law Enforcement Services Fund (SLESF/COPS)		851,811	Total Other Financing Sources	51,635,666
Office of Criminal Justice and Planning Programs		438,193	Total General County Revenues Before Transfers	322,958,235
Library		226,216	Transfers In	
District Attorney Programs		3,927,854	Total Transfers In from Enterprises	—
Law Enforcement		1,147,195	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,440,651
Other		7,214,592	Total General County Revenues and Transfers In	\$ 324,398,886
Total State		141,030,899		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Butte

General		Public Ways and Facilities	
Board of Supervisors	\$ 598,381	Total Roads	12,606,677
Clerk of the Board	178,768	Total Transportation Terminals	—
Administrative Officer	2,290,778	Total Transportation Systems	—
Other	245,425	Total Parking Facilities	—
Total Legislative and Administrative	3,313,352	Total Public Ways and Facilities	12,606,677
Finance		Health	
Auditor-Controller	2,079,068	Total Public Health	12,436,005
Treasurer-Tax Collector	1,979,326	Total Medical Care	6,750,034
Assessor	3,036,896	Total Mental Health	30,120,195
Other	292,975	Total Drug and Alcohol Abuse Services	3,340,605
Total Finance	7,388,265	Total Health	52,646,839
Counsel		Sanitation	
County Counsel	1,542,880	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,542,880	Public Assistance	
Total Personnel	991,845	Welfare	
Total Elections	1,251,866	Administration	27,542,009
Total Communications	—	Aid Programs - Cash (Grants)	44,585,942
Total Property Management	7,598	Total Welfare	72,127,951
Plant Acquisition		Social Services	
Jails	519,727	Administration and Programs	37,229,650
Courts	544,034	Other	—
Other	—	Total Social Services	37,229,650
Total Plant Acquisition	1,063,761	General Relief	
Total Promotion	—	Aid to Indigents	832,964
Total Other General	955,930	Indigent Burial	—
Total General	16,515,497	Total General Relief	832,964
Public Protection		Total Care of Court Wards	298,365
Judicial		Total Veteran Services	194,453
Trial Court Maintenance of Effort (MOE)	1,386,242	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	245,810	Workforce Investment Act (WIA)	—
Other Trial Court	1,445,042	Other	196,530
County Clerk	—	Total Other Public Assistance	196,530
Grand Jury (Including Audit)	86,888	Total Public Assistance	110,879,913
District Attorney-Prosecution	8,524,132	Education	
District Attorney-Family Support	8,286,539	Total School Administration	—
Public Defender	2,163,844	Total Library Services	2,339,962
Court Appointed Counsel	—	Total Agricultural Education	188,920
Other	4,466	Total Other Education	—
Total Judicial	22,142,963	Total Education	2,528,882
Total Police Protection	12,669,016	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	3,051,095
Adult Detention	11,066,707	Total Cultural Services	—
Juvenile Detention	3,279,921	Total Veteran Memorial Building	301,632
Probation	6,509,853	Total Small Craft Harbors	—
Total Detention and Correction	20,856,481	Total Recreation and Cultural	3,352,727
Total Fire Protection	12,215,209	Debt Service	
Total Flood Control - Soil and Water Conservation	1,493,380	Total Retirement of Long-Term Debt	5,507,592
Protective Inspection		Total Interest on Long-Term Debt	248,729
Agricultural Commissioner	1,522,233	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	5,756,321
Other	—	Total General County Expenditures Before Transfers	281,850,805
Total Protective Inspection	1,522,233	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,081,207	Governmental and Enterprise	49,895,000
Coroner	—	Total General County Expenditures and Transfers Out	\$ 331,745,805
Emergency Services	865,071		
Planning and Zoning	3,722,427		
Pound	691,192		
Other	304,770		
Total Other Protection	6,664,667		
Total Public Protection	77,563,949		

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

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Butte

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Unfunded Pension Liability	2004	2005	2034	\$ 49,895,000	\$ 49,895,000	\$ —	\$ 49,895,000
Total Pension Obligation Bonds				49,895,000	49,895,000	—	49,895,000
State Construction Loans							
Solar Energy Project	2003	—	—	3,167,000	—	—	3,167,000
Total State Construction Loans				3,167,000	—	—	3,167,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	9,985,192
Fire Trucks Capital Lease	—	—	—	—	—	—	—
Landfill Equipment Lease	—	—	—	—	—	—	1,779,989
Landfill Liability	—	—	—	—	—	—	5,818,319
Solar Project Gap funding	—	—	—	—	—	—	1,200,000
Total Other Long-Term Debt Schedule				—	—	—	18,783,500
County Total Bonds and Other Long-Term Debt				\$ 53,062,000	\$ 49,895,000	\$ —	\$ 71,845,500
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	6,920,271				

* 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	\$ 278,156
Local Cash Grants	1,380,121
State Cash Grants	189,769
Federal Cash Grants	446,291
Other Revenues	17,691
Total Revenues	2,312,028
Purchased Transportation	1,492,010
Other Expenses	466,316
Total Expenses	1,958,326
Net Transit Income (Loss)	353,702
Gain or Loss on Disposal of Fixed Assets	(16,000)
Total Operator Net Income (Loss)	\$ 337,702
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	315,640
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 315,640

Table 6. Counties Annual Report — Fiscal Year 2003-04
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	\$ 4,920,328
Total Operating Expenses	5,070,695
Net Operating Income (Loss)	(150,367)
Total Non-Operating Revenues	605,494
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	455,127
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 455,127
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 2003-04
Statement of County Revenues
County of Calaveras

Taxes				Federal	
Property Taxes				Public Assistance Administration	2,262,748
County Wide Secured and Unsecured	\$	7,589,197		Public Assistance Programs	2,444,877
Less Than County Wide Funds - Secured and Unsecured		760,548		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		8,801		Community Development Block Grant	893,530
Total Property Taxes		8,358,546		Health Grants	87,210
Other Taxes				Other:	
Sales and Use Taxes		2,191,363		Community Oriented Policing Services (COPS)	33,945
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	156,646
Property Transfer		725,896		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		332,763		District Attorney Programs	—
Timber Yield		108,805		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	418,896
Utility Users Tax		—		Law Enforcement	—
Other		23		Other	693,948
Total Other Taxes		3,358,850		Total Federal	6,991,800
Total Taxes		11,717,396		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	—
Capital Outlay		—		Total Other Aid	—
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	328,580
Animal Licenses		67,709		Property Tax Administrative Fees	167,892
Business Licenses		63,053		Auditing and Accounting Fees	1,707
Construction Permits		2,243,482		Communication Services	—
Road Privileges and Permits		107,090		Election Services	98,378
Zoning Permits		—		Legal Services	14,858
Franchises		607,940		Planning and Engineering Services	312,376
Other		175,257		Agricultural Services	2,266
Total Licenses Permits and Franchises		3,264,531		Civil Process Services	9,309
Fines, Forfeitures and Penalties				Court Fees and Costs	237,195
Vehicle Code Fines		177,273		Booking Fees	5,292
Other Court Fines		762,914		Estate Fees	—
Forfeitures and Penalties		—		Human Services	14,405
Penalties and Cost on Delinquent Taxes		56,054		Law Enforcement Services	215,278
Total Fines, Forfeitures and Penalties		996,241		Recording Fees	575,784
Revenue from Use of Money and Property				Road and Street Services	18,577
Interest		478,784		Health Fees	114,101
Rents and Concessions		1,300		Mental Health Services	198,863
Royalties		—		California Children Services	—
Total Revenue from the Use of Money and Property		480,084		Sanitation Services	472,935
Aid from Other Governmental Agencies				Institutional Care and Services	378
State				Library Services	13,555
Highway Users Tax		1,922,708		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		2,102,603		Other:	
Realignment from the Vehicle License Fee Fund		1,807,846		Personnel Services	—
Public Assistance Administration		2,809,691		Building Maintenance and Grounds	—
Public Assistance Programs		2,230,648		Administrative Services	—
Realignment for Social Services		1,252,764		Other	1,415,729
Health:				Total Charges for Current Services	4,217,458
Aid for Mental Health		983,474		Miscellaneous Revenue	
Realignment for Mental Health		789,428		Other Sales	31,220
Medically Indigent Adults		—		Tobacco Settlement	516,139
Alcohol and Drug Abuse		474,859		Welfare Repayments	35,454
Other Aid for Health		344,826		Cancelled Warrants	14,124
Realignment for Health Services		711,441		Other	1,228,227
Homeowners' Property Tax Relief		151,222		Total Miscellaneous Revenue	1,825,164
Open Space Tax Relief		197,733		Other Financing Sources	
SB90 Mandated Costs		—		Sale of Fixed Assets	272
Public Safety Fund		1,371,404		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		278,315		Total Other Financing Sources	272
Office of Criminal Justice and Planning Programs		118,615		Total General County Revenues Before Transfers	48,930,719
Library		19,618		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	—
Law Enforcement		62,814		Operating Transfers Between Funds Other Than Governmental and Enterprise	3,028,663
Other		1,807,764		Total General County Revenues and Transfers In	\$ 51,959,382
Total State		19,437,773			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Calaveras

General		Public Ways and Facilities	
Board of Supervisors	\$ 337,017	Total Roads	3,925,745
Clerk of the Board	142,166	Total Transportation Terminals	—
Administrative Officer	676,374	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,155,557	Total Public Ways and Facilities	3,925,745
Finance		Health	
Auditor-Controller	738,040	Total Public Health	2,954,020
Treasurer-Tax Collector	437,299	Total Medical Care	—
Assessor	1,129,754	Total Mental Health	1,856,610
Other	308,401	Total Drug and Alcohol Abuse Services	928,659
Total Finance	2,613,494	Total Health	5,739,289
Counsel		Sanitation	
County Counsel	467,261	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	467,261	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	359,229	Administration	4,287,898
Total Communications	32,075	Aid Programs - Cash (Grants)	6,636,629
Total Property Management	459,398	Total Welfare	10,924,527
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	208,638
Courts	—	Other	502,979
Other	1,207,765	Total Social Services	711,617
Total Plant Acquisition	1,207,765	General Relief	
Total Promotion	256,428	Aid to Indigents	28,692
Total Other General	3,117,816	Indigent Burial	9,000
Total General	9,669,023	Total General Relief	37,692
Public Protection		Total Care of Court Wards	189,281
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	310,331	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	107,728	Workforce Investment Act (WIA)	—
Other Trial Court	43,140	Other	1,291,674
County Clerk	—	Total Other Public Assistance	1,291,674
Grand Jury (Including Audit)	64,934	Total Public Assistance	13,154,791
District Attorney-Prosecution	1,065,502	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	331,272	Total Library Services	577,872
Court Appointed Counsel	—	Total Agricultural Education	155,603
Other	103,708	Total Other Education	—
Total Judicial	2,026,615	Total Education	733,475
Total Police Protection	5,902,700	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	1,370,621	Total Cultural Services	12,881
Juvenile Detention	700,490	Total Veteran Memorial Building	—
Probation	474,821	Total Small Craft Harbors	—
Total Detention and Correction	2,545,932	Total Recreation and Cultural	12,881
Total Fire Protection	478,918	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	781,516
Protective Inspection		Total Interest on Long-Term Debt	63,263
Agricultural Commissioner	794,247	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,856,324	Total Debt Service	844,779
Other	—	Total General County Expenditures Before Transfers	49,760,878
Total Protective Inspection	2,650,571	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	20,886	Operating Transfers Between Funds Other Than	—
Recorder	349,701	Governmental and Enterprise	2,192,225
Coroner	112,969	Total General County Expenditures and Transfers Out	\$ 51,953,103
Emergency Services	602,441		
Planning and Zoning	646,673		
Pound	273,264		
Other	70,225		
Total Other Protection	2,076,159		
Total Public Protection	15,680,895		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 30,215,963	\$ 11,864,445	\$ 18,351,518

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Calaveras

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Airport Ent. - Electric	1999	—	—	\$ 154,168	\$ —	\$ 28,253	\$ 78,628
Airport Ent. - Hangars	1999	—	—	391,554	—	44,191	205,409
Total State Construction Loans				545,722	—	72,444	284,037
Other Long-Term Debt Schedule							
Imperial Bank Equip-Vehicle Lease	—	—	—	—	—	—	—
Caterpillar Fin Serv-3 Graders	—	—	—	—	—	—	896
Caterpillar Fin Serv-Grader	—	—	—	—	—	—	6,795
Mun Serv Grp #7-Vehicle Lease	—	—	—	—	—	—	—
CWHS Building Operating Lease	—	—	—	—	—	—	6,199,311
Modular Furniture	—	—	—	—	—	—	210,819
Mun Serv Grp #10-5 Police Veh	—	—	—	—	—	—	195,382
Mun Serv Grp #8-5 Police Veh	—	—	—	—	—	—	43,494
Mun Serv Grp #9-5 Police Veh	—	—	—	—	—	—	99,345
Total Other Long-Term Debt Schedule				—	—	—	6,756,042
County Total Bonds and Other Long-Term Debt				\$ 545,722	\$ —	\$ 72,444	\$ 7,040,079
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	627,721				

* 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	\$ 56,079
Local Cash Grants	305,660
State Cash Grants	68,171
Federal Cash Grants	—
Other Revenues	176,307
Total Revenues	606,217
Purchased Transportation	558,456
Other Expenses	149,339
Total Expenses	707,795
Net Transit Income (Loss)	(101,578)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (101,578)
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 2003-04
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	\$ 141,252
Total Operating Expenses	100,598
Net Operating Income (Loss)	40,654
Total Non-Operating Revenue	123,580
Total Non-Operating Expenses	67,925
Income (Loss) Before Operating Transfers	96,309
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 96,309
Current Year Capital Outlay (Enterprise Activity)	\$ 29,286

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 3,962,092
Total Operating Expenses	2,825,892
Net Operating Income (Loss)	1,136,200
Total Non-Operating Revenues	287,715
Total Non-Operating Expenses	889,546
Income (Loss) Before Operating Transfers	534,369
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 534,369
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 2003-04
Statement of County Revenues
County of Colusa

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,058,916
County Wide Secured and Unsecured	\$	5,079,696	Public Assistance Programs	767,281
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	3,815
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		9,098	Community Development Block Grant	—
Total Property Taxes		5,088,794	Health Grants	27,873
Other Taxes			Other:	
Sales and Use Taxes		778,180	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	—
Property Transfer		—	DEA Programs/Drug and Alcohol Programs	10,000
Transient Lodging		—	District Attorney Programs	555,363
Timber Yield		1,774	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		300,424	Road Projects	—
Utility Users Tax		—	Law Enforcement	—
Other		—	Other	550,592
Total Other Taxes		1,080,378	Total Federal	2,973,840
Total Taxes		6,169,172	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	2,144
Operations		—	Other Governmental Agencies	37,900
Capital Outlay		—	Total Other Aid	40,044
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	71,064
Animal Licenses		10,136	Property Tax Administrative Fees	185,184
Business Licenses		8,240	Auditing and Accounting Fees	6,172
Construction Permits		243,973	Communication Services	—
Road Privileges and Permits		29,860	Election Services	6,613
Zoning Permits		7,463	Legal Services	60,969
Franchises		432,333	Planning and Engineering Services	226,482
Other		367,420	Agricultural Services	81,742
Total Licenses Permits and Franchises		1,099,425	Civil Process Services	9,530
Fines, Forfeitures and Penalties			Court Fees and Costs	110,819
Vehicle Code Fines		91,018	Booking Fees	20,847
Other Court Fines		1,044,021	Estate Fees	11,860
Forfeitures and Penalties		129,305	Human Services	34,719
Penalties and Cost on Delinquent Taxes		404,653	Law Enforcement Services	183,641
Total Fines, Forfeitures and Penalties		1,668,997	Recording Fees	307,088
Revenue from Use of Money and Property			Road and Street Services	27,031
Interest		186,507	Health Fees	34,824
Rents and Concessions		158,780	Mental Health Services	16,682
Royalties		51	California Children Services	140
Total Revenue from the Use of Money and Property		345,338	Sanitation Services	10,621
Aid from Other Governmental Agencies			Institutional Care and Services	83,923
State			Library Services	6,417
Highway Users Tax		1,282,325	Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		1,194,155	Other:	
Realignment from the Vehicle License Fee Fund		1,216,533	Personnel Services	4,350
Public Assistance Administration		1,654,517	Building Maintenance and Grounds	—
Public Assistance Programs		873,622	Administrative Services	340
Realignment for Social Services		600,219	Other	359,972
Health:			Total Charges for Current Services	1,861,030
Aid for Mental Health		934,362	Miscellaneous Revenue	
Realignment for Mental Health		463,922	Other Sales	16,694
Medically Indigent Adults		—	Tobacco Settlement	2,509,090
Alcohol and Drug Abuse		761,466	Welfare Repayments	—
Other Aid for Health		462,797	Cancelled Warrants	22,190
Realignment for Health Services		308,208	Other	895,460
Homeowners' Property Tax Relief		65,567	Total Miscellaneous Revenue	3,443,434
Open Space Tax Relief		814,194	Other Financing Sources	
SB90 Mandated Costs		709	Sale of Fixed Assets	—
Public Safety Fund		1,111,159	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		366,618	Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		151,070	Total General County Revenues Before Transfers	33,189,950
Library		46,124	Transfers In	
District Attorney Programs		136,511	Total Transfers In from Enterprises	25,000
Law Enforcement		49,506	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		3,095,086	Total General County Revenues and Transfers In	\$ 33,214,950
Total State		15,588,670		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Colusa

General		Public Ways and Facilities	
Board of Supervisors	\$ 414,407	Total Roads	5,729,158
Clerk of the Board	205,753	Total Transportation Terminals	80,636
Administrative Officer	76,972	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	697,132	Total Public Ways and Facilities	5,809,794
Finance		Health	
Auditor-Controller	414,277	Total Public Health	1,884,254
Treasurer-Tax Collector	121,551	Total Medical Care	59,211
Assessor	754,974	Total Mental Health	1,610,137
Other	(2,743)	Total Drug and Alcohol Abuse Services	1,144,972
Total Finance	1,288,059	Total Health	4,698,574
Counsel		Sanitation	
County Counsel	100,986	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	100,986	Public Assistance	
Total Personnel	47,846	Welfare	
Total Elections	143,465	Administration	2,697,795
Total Communications	—	Aid Programs - Cash (Grants)	2,559,074
Total Property Management	698,520	Total Welfare	5,256,869
Plant Acquisition		Social Services	
Jails	8,302	Administration and Programs	27,158
Courts	—	Other	7,582
Other	25,799	Total Social Services	34,740
Total Plant Acquisition	34,101	General Relief	
Total Promotion	—	Aid to Indigents	58,994
Total Other General	140,146	Indigent Burial	1,453
Total General	3,150,255	Total General Relief	60,447
Public Protection		Total Care of Court Wards	26,980
Judicial		Total Veteran Services	48,648
Trial Court Maintenance of Effort (MOE)	397,468	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	159,377	Workforce Investment Act (WIA)	—
Other Trial Court	241,464	Other	15,668
County Clerk	—	Total Other Public Assistance	15,668
Grand Jury (Including Audit)	865	Total Public Assistance	5,443,352
District Attorney-Prosecution	634,965	Education	
District Attorney-Family Support	700,469	Total School Administration	961
Public Defender	232,491	Total Library Services	561,745
Court Appointed Counsel	36,604	Total Agricultural Education	213,171
Other	168,605	Total Other Education	—
Total Judicial	2,572,308	Total Education	775,877
Total Police Protection	2,952,782	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	1,975,311	Total Cultural Services	—
Juvenile Detention	99,936	Total Veteran Memorial Building	10,865
Probation	905,519	Total Small Craft Harbors	—
Total Detention and Correction	2,980,766	Total Recreation and Cultural	10,865
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	1,440	Total Retirement of Long-Term Debt	503,359
Protective Inspection		Total Interest on Long-Term Debt	306,297
Agricultural Commissioner	734,130	Total Interest on Short-Term Notes and Warrants	2,093
Building Inspector	248,878	Total Debt Service	811,749
Other	—	Total General County Expenditures Before Transfers	31,608,372
Total Protective Inspection	983,008	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	12,254
Local Agency Formation Commission (LAFCO)	45,000	Operating Transfers Between Funds Other Than	—
Recorder	205,752	Governmental and Enterprise	220,243
Coroner	166,414	Total General County Expenditures and Transfers Out	\$ 31,840,869
Emergency Services	413,922		
Planning and Zoning	248,877		
Pound	79,480		
Other	258,157		
Total Other Protection	1,417,602		
Total Public Protection	10,907,906		

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 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Colusa

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	\$ 553,302
Compensated Absences	—	—	—	—	—	—	1,548,081
Dept. of Transportation Loan Payable	—	—	—	—	—	—	15,183
Postclosure Landfill Liability	—	—	—	—	—	—	950,802
Total Other Long-Term Debt Schedule				—	—	—	3,067,368
County Total	Bonds and Other Long-Term Debt			\$ —	\$ —	\$ —	\$ 3,067,368

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 6,280,587

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 73,339
Local Cash Grants	254,913
State Cash Grants	8,539
Federal Cash Grants	59,701
Other Revenues	230,210
Total Revenues	<u>626,702</u>
Purchased Transportation	48,800
Other Expenses	599,338
Total Expenses	<u>648,138</u>
Net Transit Income (Loss)	<u>(21,436)</u>
Gain or Loss on Disposal of Fixed Assets	772
Total Operator Net Income (Loss)	<u>\$ (20,664)</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2003-04
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	\$	260,748
Total Operating Expenses		242,318
Net Operating Income (Loss)		18,430
Total Non-Operating Revenue		28,808
Total Non-Operating Expenses		40,931
Income (Loss) Before Operating Transfers		6,307
Transfers In from the County		7,683
Transfers Out to the County		25,000
Net Transfers In (Out)		(17,317)
Net Income (Loss)	\$	(11,010)
Current Year Capital Outlay (Enterprise Activity)	\$	1,103

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	970,443
Total Operating Expenses		1,066,216
Net Operating Income (Loss)		(95,773)
Total Non-Operating Revenues		59,325
Total Non-Operating Expenses		58,539
Income (Loss) Before Operating Transfers		(94,987)
Transfers In from the County		4,571
Transfers Out to the County		—
Net Transfers In (Out)		4,571
Net Income (Loss)	\$	(90,416)
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: Miscellaneous Revenues have increased significantly due to the receipt of \$2,509,090 in Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future Tobacco Settlement revenues.
Reference: Table 6, Statement of General County Revenues.
2. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$6,547,330 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.
3. Informational Note: Appropriation Limit data for the fiscal year 2003-04 was not provided.

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Contra Costa

Taxes				Federal	
Property Taxes				Public Assistance Administration	109,893,957
County Wide Secured and Unsecured	\$	134,498,788		Public Assistance Programs	86,979,028
Less Than County Wide Funds - Secured and Unsecured		14,882,092		Health Administration	11,977,790
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	6,520,171
Prior Year Secured and Unsecured		(1,119,183)		Community Development Block Grant	10,127,210
Total Property Taxes		148,261,697		Health Grants	2,867,563
Other Taxes				Other:	
Sales and Use Taxes		10,309,933		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	—
Property Transfer		11,161,127		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		1,283,243		District Attorney Programs	—
Timber Yield		—		Aging Programs	—
Aircraft		525,886		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	1,306,807
Other		—		Other	11,218,298
Total Other Taxes		23,280,189		Total Federal	240,890,824
Total Taxes		171,541,886		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	23,096,156
Capital Outlay		—		Total Other Aid	23,096,156
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	11,172,582
Animal Licenses		1,681,862		Property Tax Administrative Fees	1,020,919
Business Licenses		726,622		Auditing and Accounting Fees	1,808,636
Construction Permits		15,244,606		Communication Services	2,438,362
Road Privileges and Permits		795,652		Election Services	1,958,950
Zoning Permits		400,739		Legal Services	2,586,149
Franchises		15,835,577		Planning and Engineering Services	6,318,562
Other		735,207		Agricultural Services	116,191
Total Licenses Permits and Franchises		35,420,265		Civil Process Services	299,611
Fines, Forfeitures and Penalties				Court Fees and Costs	8,178,120
Vehicle Code Fines		2,472,673		Booking Fees	—
Other Court Fines		4,151,112		Estate Fees	222,307
Forfeitures and Penalties		3,356,581		Human Services	2,374,624
Penalties and Cost on Delinquent Taxes		21,703,784		Law Enforcement Services	38,142,166
Total Fines, Forfeitures and Penalties		31,684,150		Recording Fees	15,344,032
Revenue from Use of Money and Property				Road and Street Services	41,937,967
Interest		4,984,551		Health Fees	17,442,004
Rents and Concessions		4,262,797		Mental Health Services	42,927,443
Royalties		—		California Children Services	—
Total Revenue from the Use of Money and Property		9,247,348		Sanitation Services	943,174
Aid from Other Governmental Agencies				Institutional Care and Services	3,363,417
State				Library Services	625,398
Highway Users Tax		16,082,794		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		54,101,886		Other:	
Realignment from the Vehicle License Fee Fund		7,142,047		Personnel Services	2,927,755
Public Assistance Administration		59,955,957		Building Maintenance and Grounds	15,569,684
Public Assistance Programs		34,623,037		Administrative Services	—
Realignment for Social Services		29,670,594		Other	21,257,099
Health:				Total Charges for Current Services	238,975,152
Aid for Mental Health		10,738,751		Miscellaneous Revenue	
Realignment for Mental Health		21,886,334		Other Sales	317,639
Medically Indigent Adults		—		Tobacco Settlement	—
Alcohol and Drug Abuse		14,694,191		Welfare Repayments	—
Other Aid for Health		12,493,863		Cancelled Warrants	—
Realignment for Health Services		—		Other	19,663,389
Homeowners' Property Tax Relief		2,373,855		Total Miscellaneous Revenue	19,981,028
Open Space Tax Relief		70,158		Other Financing Sources	
SB90 Mandated Costs		858,418		Sale of Fixed Assets	804,879
Public Safety Fund		63,198,641		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	3,728,746
Supplemental Law Enforcement Services Fund (SLESF/COPS)		6,612,436		Total Other Financing Sources	4,533,625
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	1,126,950,823
Library		—		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	—
Law Enforcement		—		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		17,077,427		Total General County Revenues and Transfers In	\$ 1,126,950,823
Total State		351,580,389			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Contra Costa

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,259,271	Total Roads	73,237,202
Clerk of the Board	473,299	Total Transportation Terminals	—
Administrative Officer	2,795,554	Total Transportation Systems	659,627
Other	650,725	Total Parking Facilities	—
Total Legislative and Administrative	8,178,849	Total Public Ways and Facilities	73,896,829
Finance		Health	
Auditor-Controller	6,096,574	Total Public Health	65,557,243
Treasurer-Tax Collector	4,170,361	Total Medical Care	3,729,938
Assessor	12,960,354	Total Mental Health	94,886,080
Other	5,633,623	Total Drug and Alcohol Abuse Services	18,531,640
Total Finance	28,860,912	Total Health	182,704,901
Counsel		Sanitation	
County Counsel	3,393,248	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,393,248	Public Assistance	
Total Personnel	6,239,430	Welfare	
Total Elections	6,921,154	Administration	93,407,765
Total Communications	2,283,003	Aid Programs - Cash (Grants)	97,262,762
Total Property Management	19,210,720	Total Welfare	190,670,527
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	97,179,958
Courts	—	Other	1,518,484
Other	29,027,216	Total Social Services	98,698,442
Total Plant Acquisition	29,027,216	General Relief	
Total Promotion	272,637	Aid to Indigents	4,272,108
Total Other General	15,538,222	Indigent Burial	71,096
Total General	119,925,391	Total General Relief	4,343,204
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	564,942
Trial Court Maintenance of Effort (MOE)	15,663,998	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,058,419	Workforce Investment Act (WIA)	6,582,508
Other Trial Court	14,875,477	Other	37,898,653
County Clerk	—	Total Other Public Assistance	44,481,161
Grand Jury (Including Audit)	186,141	Total Public Assistance	338,758,276
District Attorney-Prosecution	20,761,290	Education	
District Attorney-Family Support	20,429,822	Total School Administration	—
Public Defender	15,638,298	Total Library Services	18,912,261
Court Appointed Counsel	1,550,898	Total Agricultural Education	313,008
Other	824,107	Total Other Education	—
Total Judicial	91,988,450	Total Education	19,225,269
Total Police Protection	75,819,659	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	55,994,806	Total Cultural Services	—
Juvenile Detention	23,446,245	Total Veteran Memorial Building	—
Probation	22,353,355	Total Small Craft Harbors	—
Total Detention and Correction	101,794,406	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	778,616	Total Retirement of Long-Term Debt	29,857,292
Protective Inspection		Total Interest on Long-Term Debt	39,424,840
Agricultural Commissioner	3,607,285	Total Interest on Short-Term Notes and Warrants	555,998
Building Inspector	11,427,794	Total Debt Service	69,838,130
Other	—	Total General County Expenditures Before Transfers	1,118,333,550
Total Protective Inspection	15,035,079	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	43,529,388
Local Agency Formation Commission (LAFCO)	317,569	Operating Transfers Between Funds Other Than	
Recorder	5,375,924	Governmental and Enterprise	—
Coroner	1,660,910	Total General County Expenditures and Transfers Out	\$ 1,161,862,938
Emergency Services	5,812,076		
Planning and Zoning	7,936,556		
Pound	6,559,242		
Other	906,267		
Total Other Protection	28,568,544		
Total Public Protection	313,984,754		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 5,211,532,433	\$ 251,581,790	\$ 4,959,950,643

Table 6. Counties Annual Report — Fiscal Year 2003-04
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		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1994	1994	2011	\$ 337,365,000	\$ 337,365,000	\$ 176,985,331	\$ 160,379,669
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	178,935,331	588,144,669
Special Assessment Bonds							
1915 Act Bonds	1987	1987	2016	31,741,119	31,741,119	27,476,119	4,265,000
1915 Act Bonds	2001	2002	2017	6,575,000	6,575,000	960,000	5,615,000
Total Special Assessment Bonds				38,316,119	38,316,119	28,436,119	9,880,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	36,110,470
Compensated Absences (Ent)	—	—	—	—	—	—	6,700,000
Other Leases - Equipment	—	—	—	—	—	—	14,407,147
Total Other Long-Term Debt Schedule				—	—	—	57,217,617
County Total Bonds and Other Long-Term Debt				\$ 805,396,119	\$ 805,396,119	\$ 207,371,450	\$ 655,242,286

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 517,422,903
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 343,931,719
Total Deductions from Revenues	154,764,021
Net Patient Revenue	189,167,698
Total Other Operating Revenues	134,889,702
Total Operating Revenue	324,057,400
Total Operating Expenses	402,334,728
Net Operating Income (Loss)	(78,277,328)
Total Non-Operating Revenue	92,140,445
Total Non-Operating Expenses	13,577,259
Net Non-Operating Income	78,563,186
Net Income Before Extraordinary Items	285,858
Extraordinary Items	—
Income (Loss) Before Operating Transfers	285,858
Transfers In from the County	42,310,674
Transfers Out to the County	—
Net Transfers In (Out)	42,310,674
Net Income (Loss)	\$ 42,596,532
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 2003-04
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	\$ 3,318,635
Total Operating Expenses	4,545,209
Net Operating Income (Loss)	(1,226,574)
Total Non-Operating Revenue	1,011,358
Total Non-Operating Expenses	148,068
Income (Loss) Before Operating Transfers	(363,284)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (363,284)
Current Year Capital Outlay (Enterprise Activity)	\$ 1,281,520

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Medical Insurance

Total Operating Revenue	\$ 1,723,000
Total Operating Expense	1,101,000
Net Operating Income (Loss)	622,000
Total Non-Operating Revenue	—
Total Non-Operating Expenses	4,000
Income (Loss) Before Operating Transfers	618,000
Transfers In from the County	1,218,714
Transfers Out to the County	—
Net Transfers In (Out)	1,218,714
Net Income (Loss)	\$ 1,836,714
Current Year Capital Outlay	\$ 31,457

Other Enterprise Statement of Revenues and Expenses: Sheriff Training Ctr

Total Operating Revenue	\$ 706,000
Total Operating Expense	1,435,000
Net Operating Income (Loss)	(729,000)
Total Non-Operating Revenue	392,000
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(337,000)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (337,000)
Current Year Capital Outlay	\$ 17,847

Comments

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

1. Informational Note: Revenues for Realignment from Vehicle License Fees of \$16,285,366, Realignment for Health Services of \$8,673,480, and Tobacco Settlement of \$10,102,714 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 General County Revenues, State and Miscellaneous revenue sources.
Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses.

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Del Norte

Taxes			Federal	
Property Taxes			Public Assistance Administration	4,136,601
County Wide Secured and Unsecured	\$	2,277,226	Public Assistance Programs	5,133,014
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		—	Community Development Block Grant	—
Total Property Taxes		2,277,226	Health Grants	—
Other Taxes			Other:	
Sales and Use Taxes		1,066,320	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	—
Property Transfer		125,553	DEA Programs/Drug and Alcohol Programs	390,629
Transient Lodging		210,593	District Attorney Programs	—
Timber Yield		92,046	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	45,922
Other		—	Other	1,463,387
Total Other Taxes		1,494,512	Total Federal	11,169,553
Total Taxes		3,771,738	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	6,300
Operations		—	Other Governmental Agencies	193,683
Capital Outlay		—	Total Other Aid	199,983
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	62,177
Animal Licenses		67,847	Property Tax Administrative Fees	103,752
Business Licenses		—	Auditing and Accounting Fees	3,052
Construction Permits		482,310	Communication Services	4,825
Road Privileges and Permits		17,761	Election Services	2,857
Zoning Permits		14,120	Legal Services	933,702
Franchises		484,708	Planning and Engineering Services	195,006
Other		13,782	Agricultural Services	13,732
Total Licenses Permits and Franchises		1,080,528	Civil Process Services	26,626
Fines, Forfeitures and Penalties			Court Fees and Costs	98,594
Vehicle Code Fines		—	Booking Fees	40,339
Other Court Fines		840,871	Estate Fees	—
Forfeitures and Penalties		5,122	Human Services	25,477
Penalties and Cost on Delinquent Taxes		348,548	Law Enforcement Services	180,678
Total Fines, Forfeitures and Penalties		1,194,541	Recording Fees	209,878
Revenue from Use of Money and Property			Road and Street Services	36,827
Interest		253,740	Health Fees	83,294
Rents and Concessions		27,299	Mental Health Services	111,130
Royalties		—	California Children Services	—
Total Revenue from the Use of Money and Property		281,039	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	1,231,378
State			Library Services	—
Highway Users Tax		794,666	Park and Recreation Fees	76,174
Motor Vehicle In-Lieu Tax		2,096,214	Other:	
Realignment from the Vehicle License Fee Fund		1,513,138	Personnel Services	44,000
Public Assistance Administration		2,930,544	Building Maintenance and Grounds	5,828
Public Assistance Programs		4,724,859	Administrative Services	186,837
Realignment for Social Services		1,379,012	Other	41,522
Health:			Total Charges for Current Services	3,717,685
Aid for Mental Health		614,026	Miscellaneous Revenue	
Realignment for Mental Health		818,147	Other Sales	63,374
Medically Indigent Adults		—	Tobacco Settlement	292,887
Alcohol and Drug Abuse		128,283	Welfare Repayments	25,639
Other Aid for Health		503,902	Cancelled Warrants	2,018
Realignment for Health Services		496,192	Other	145,717
Homeowners' Property Tax Relief		65,490	Total Miscellaneous Revenue	529,635
Open Space Tax Relief		—	Other Financing Sources	
SB90 Mandated Costs		750	Sale of Fixed Assets	—
Public Safety Fund		1,018,552	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		116,105	Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		747,423	Total General County Revenues Before Transfers	43,223,404
Library		—	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	—
Law Enforcement		81,609	Operating Transfers Between Funds Other Than Governmental and Enterprise	272,155
Other		3,249,790	Total General County Revenues and Transfers In	\$ 43,495,559
Total State		21,278,702		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Del Norte

General		Public Ways and Facilities	
Board of Supervisors	\$ 275,447	Total Roads	3,187,201
Clerk of the Board	41,196	Total Transportation Terminals	—
Administrative Officer	288,558	Total Transportation Systems	—
Other	108,539	Total Parking Facilities	—
Total Legislative and Administrative	713,740	Total Public Ways and Facilities	3,187,201
Finance		Health	
Auditor-Controller	557,709	Total Public Health	1,985,011
Treasurer-Tax Collector	227,452	Total Medical Care	—
Assessor	501,735	Total Mental Health	2,759,741
Other	71,353	Total Drug and Alcohol Abuse Services	566,917
Total Finance	1,358,249	Total Health	5,311,669
Counsel		Sanitation	
County Counsel	256,186	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	256,186	Public Assistance	
Total Personnel	288,558	Welfare	
Total Elections	147,960	Administration	1,738,918
Total Communications	—	Aid Programs - Cash (Grants)	8,309,441
Total Property Management	897,190	Total Welfare	10,048,359
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	3,795,802
Courts	—	Other	573,533
Other	191,181	Total Social Services	4,369,335
Total Plant Acquisition	191,181	General Relief	
Total Promotion	47,217	Aid to Indigents	48,759
Total Other General	1,293,524	Indigent Burial	21,301
Total General	5,193,805	Total General Relief	70,060
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	76,371
Trial Court Maintenance of Effort (MOE)	124,085	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	233,265	Workforce Investment Act (WIA)	—
Other Trial Court	17,250	Other	225,249
County Clerk	—	Total Other Public Assistance	225,249
Grand Jury (Including Audit)	34,655	Total Public Assistance	14,789,374
District Attorney-Prosecution	678,154	Education	
District Attorney-Family Support	1,943,151	Total School Administration	—
Public Defender	1,173,013	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	22,364
Other	—	Total Other Education	33,534
Total Judicial	4,203,573	Total Education	55,898
Total Police Protection	2,717,209	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	291,483
Adult Detention	1,872,857	Total Cultural Services	11,215
Juvenile Detention	2,208,798	Total Veteran Memorial Building	—
Probation	879,969	Total Small Craft Harbors	—
Total Detention and Correction	4,961,624	Total Recreation and Cultural	302,698
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	405,000
Protective Inspection		Total Interest on Long-Term Debt	459,065
Agricultural Commissioner	238,636	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	239,253	Total Debt Service	864,065
Other	—	Total General County Expenditures Before Transfers	43,285,454
Total Protective Inspection	477,889	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	222,965	Governmental and Enterprise	—
Coroner	66,054	Total General County Expenditures and Transfers Out	\$ 43,285,454
Emergency Services	251,220		
Planning and Zoning	199,876		
Pound	121,722		
Other	358,612		
Total Other Protection	1,220,449		
Total Public Protection	13,580,744		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 11,236,730	\$ 5,899,350	\$ 5,337,380

Table 6. Counties Annual Report — Fiscal Year 2003-04
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		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 1,664,638
Total Other Long-Term Debt Schedule				—	—	—	<u>1,664,638</u>
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	<u>\$ 1,664,638</u>
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	14,601,510				

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 55,981
Local Cash Grants	612,074
State Cash Grants	147,603
Federal Cash Grants	—
Other Revenues	—
Total Revenues	<u>815,658</u>
Purchased Transportation	476,480
Other Expenses	232,144
Total Expenses	<u>708,624</u>
Net Transit Income (Loss)	<u>107,034</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ 107,034</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2003-04
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	\$	160,093
Total Operating Expenses		400,689
Net Operating Income (Loss)		(240,596)
Total Non-Operating Revenue		518,854
Total Non-Operating Expenses		311,458
Income (Loss) Before Operating Transfers		(33,200)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(33,200)
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 2003-04
Statement of County Revenues
County of El Dorado

Taxes			Federal	
Property Taxes			Public Assistance Administration	9,397,533
County Wide Secured and Unsecured	\$	38,302,292	Public Assistance Programs	13,857,906
Less Than County Wide Funds - Secured and Unsecured		3,027,361	Health Administration	707,236
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		890,186	Community Development Block Grant	279,088
Total Property Taxes		42,219,839	Health Grants	2,194,977
Other Taxes			Other:	
Sales and Use Taxes		8,374,664	Community Oriented Policing Services (COPS)	190,476
Transportation Tax (Non-Transit)		342,855	Office of Criminal Justice and Planning Programs	353,293
Property Transfer		2,933,340	DEA Programs/Drug and Alcohol Programs	160,367
Transient Lodging		1,020,681	District Attorney Programs	3,436,102
Timber Yield		167,322	Aging Programs	709,114
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		3,739,041	Road Projects	243,671
Utility Users Tax		—	Law Enforcement	953,495
Other		96	Other	6,690,649
Total Other Taxes		16,577,999	Total Federal	39,173,907
Total Taxes		58,797,838	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	341,243
Capital Outlay		—	Total Other Aid	341,243
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	1,239,265
Animal Licenses		152,887	Property Tax Administrative Fees	1,388,304
Business Licenses		289,409	Auditing and Accounting Fees	535,794
Construction Permits		6,078,600	Communication Services	18,543
Road Privileges and Permits		170,680	Election Services	193,123
Zoning Permits		170,551	Legal Services	110,239
Franchises		1,501,663	Planning and Engineering Services	8,687,867
Other		1,123,868	Agricultural Services	3,207
Total Licenses Permits and Franchises		9,487,658	Civil Process Services	36,619
Fines, Forfeitures and Penalties			Court Fees and Costs	2,644,131
Vehicle Code Fines		548,609	Booking Fees	214,595
Other Court Fines		750,554	Estate Fees	135,736
Forfeitures and Penalties		38,469	Human Services	85,534
Penalties and Cost on Delinquent Taxes		2,168,838	Law Enforcement Services	411,777
Total Fines, Forfeitures and Penalties		3,506,470	Recording Fees	2,678,658
Revenue from Use of Money and Property			Road and Street Services	380,261
Interest		875,234	Health Fees	121,167
Rents and Concessions		92,739	Mental Health Services	580,506
Royalties		—	California Children Services	2,894
Total Revenue from the Use of Money and Property		967,973	Sanitation Services	99,198
Aid from Other Governmental Agencies			Institutional Care and Services	471,835
State			Library Services	165,716
Highway Users Tax		5,868,153	Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		8,493,881	Other:	
Realignment from the Vehicle License Fee Fund		6,283,744	Personnel Services	—
Public Assistance Administration		6,445,262	Building Maintenance and Grounds	—
Public Assistance Programs		4,744,732	Administrative Services	—
Realignment for Social Services		3,903,623	Other	4,246,680
Health:			Total Charges for Current Services	24,451,649
Aid for Mental Health		5,273,933	Miscellaneous Revenue	
Realignment for Mental Health		2,766,771	Other Sales	369,972
Medically Indigent Adults		—	Tobacco Settlement	1,664,226
Alcohol and Drug Abuse		27,938	Welfare Repayments	—
Other Aid for Health		2,359,693	Cancelled Warrants	—
Realignment for Health Services		1,897,141	Other	1,075,541
Homeowners' Property Tax Relief		665,219	Total Miscellaneous Revenue	3,109,739
Open Space Tax Relief		43,320	Other Financing Sources	
SB90 Mandated Costs		6,712	Sale of Fixed Assets	368,390
Public Safety Fund		7,926,192	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—	Total Other Financing Sources	368,390
Office of Criminal Justice and Planning Programs		172,796	Total General County Revenues Before Transfers	205,453,676
Library		106,340	Transfers In	
District Attorney Programs		1,502,891	Total Transfers In from Enterprises	—
Law Enforcement		323,302	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,283,493
Other		6,437,166	Total General County Revenues and Transfers In	\$ 206,737,169
Total State		65,248,809		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of El Dorado

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,107,668	Total Roads	24,149,071
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	867,405	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,975,073	Total Public Ways and Facilities	24,149,071
Finance		Health	
Auditor-Controller	1,967,232	Total Public Health	13,135,490
Treasurer-Tax Collector	1,969,140	Total Medical Care	—
Assessor	3,221,046	Total Mental Health	8,571,123
Other	411,364	Total Drug and Alcohol Abuse Services	2,693,801
Total Finance	7,568,782	Total Health	24,400,414
Counsel		Sanitation	
County Counsel	3,124,827	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,124,827	Public Assistance	
Total Personnel	805,560	Welfare	
Total Elections	1,304,397	Administration	14,021,129
Total Communications	2,347,430	Aid Programs - Cash (Grants)	12,161,029
Total Property Management	3,099,069	Total Welfare	26,182,158
Plant Acquisition		Social Services	
Jails	5,722,943	Administration and Programs	2,483,935
Courts	11,606	Other	8,528,494
Other	2,123,510	Total Social Services	11,012,429
Total Plant Acquisition	7,858,059	General Relief	
Total Promotion	378,277	Aid to Indigents	75,200
Total Other General	6,305,653	Indigent Burial	—
Total General	34,767,127	Total General Relief	75,200
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	268,073
Trial Court Maintenance of Effort (MOE)	1,028,348	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	233,878	Workforce Investment Act (WIA)	—
Other Trial Court	3,561,912	Other	2,206,957
County Clerk	—	Total Other Public Assistance	2,206,957
Grand Jury (Including Audit)	139,094	Total Public Assistance	39,744,817
District Attorney-Prosecution	4,739,645	Education	
District Attorney-Family Support	4,771,995	Total School Administration	—
Public Defender	1,595,930	Total Library Services	2,165,018
Court Appointed Counsel	—	Total Agricultural Education	219,474
Other	—	Total Other Education	—
Total Judicial	16,070,802	Total Education	2,384,492
Total Police Protection	20,797,287	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	841,061
Adult Detention	10,391,174	Total Cultural Services	93,225
Juvenile Detention	2,623,100	Total Veteran Memorial Building	—
Probation	4,487,660	Total Small Craft Harbors	—
Total Detention and Correction	17,501,934	Total Recreation and Cultural	934,286
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	2,487,482	Total Retirement of Long-Term Debt	1,718,661
Protective Inspection		Total Interest on Long-Term Debt	666,264
Agricultural Commissioner	1,221,161	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	5,116,963	Total Debt Service	2,384,925
Other	—	Total General County Expenditures Before Transfers	200,747,683
Total Protective Inspection	6,338,124	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	111,834
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,115,896	Governmental and Enterprise	225,797
Coroner	546,096	Total General County Expenditures and Transfers Out	\$ 201,085,314
Emergency Services	959,899		
Planning and Zoning	2,332,184		
Pound	1,280,931		
Other	2,551,916		
Total Other Protection	8,786,922		
Total Public Protection	71,982,551		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 118,466,224	\$ 78,112,613	\$ 40,353,611

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of El Dorado

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Equipment Acquisition	—	—	—	—	—	—	\$ 154,828
Compensated Absences	—	—	—	—	—	—	10,088,419
General Fund Loan	—	—	—	—	—	—	79,464
Postclosure Landfill Liability	—	—	—	—	—	—	5,171,400
Total Other Long-Term Debt Schedule				—	—	—	15,494,111
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 15,494,111

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 15,406,354
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 47,238
Local Cash Grants	257,047
State Cash Grants	—
Federal Cash Grants	15,045
Other Revenues	31,953
Total Revenues	351,283
Purchased Transportation	313,312
Other Expenses	15,255
Total Expenses	328,567
Net Transit Income (Loss)	22,716
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 22,716
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2003-04
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	\$ 515,032
Total Operating Expenses	711,128
Net Operating Income (Loss)	(196,096)
Total Non-Operating Revenue	21,774
Total Non-Operating Expenses	10,807
Income (Loss) Before Operating Transfers	(185,129)
Transfers In from the County	111,834
Transfers Out to the County	—
Net Transfers In (Out)	111,834
Net Income (Loss)	\$ (73,295)
Current Year Capital Outlay (Enterprise Activity)	\$ 21,111

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, an \$80,522,319 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Fresno

Taxes			Federal	
Property Taxes			Public Assistance Administration	104,353,947
County Wide Secured and Unsecured	\$	62,335,158	Public Assistance Programs	93,131,389
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		—	Community Development Block Grant	4,506,545
Total Property Taxes		62,335,158	Health Grants	4,970,640
Other Taxes			Other:	
Sales and Use Taxes		16,706,779	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		6,637,710	Office of Criminal Justice and Planning Programs	—
Property Transfer		3,311,375	DEA Programs/Drug and Alcohol Programs	647,863
Transient Lodging		—	District Attorney Programs	—
Timber Yield		33,473	Aging Programs	—
Aircraft		323,305	Senior Citizens Programs	—
Construction Development Taxes		451,724	Road Projects	9,740
Utility Users Tax		—	Law Enforcement	1,791,688
Other		11,495,397	Other	7,510,137
Total Other Taxes		38,959,763	Total Federal	216,921,949
Total Taxes		101,294,921	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	3,630,220
Capital Outlay		—	Total Other Aid	3,630,220
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	340,294
Animal Licenses		27,318	Property Tax Administrative Fees	2,523,771
Business Licenses		257,484	Auditing and Accounting Fees	1,561,837
Construction Permits		3,167,234	Communication Services	5
Road Privileges and Permits		201,814	Election Services	193,486
Zoning Permits		609,896	Legal Services	279,818
Franchises		3,960,684	Planning and Engineering Services	5,431,937
Other		191,998	Agricultural Services	1,695,790
Total Licenses Permits and Franchises		8,416,428	Civil Process Services	513,073
Fines, Forfeitures and Penalties			Court Fees and Costs	10,540,236
Vehicle Code Fines		3,833,146	Booking Fees	—
Other Court Fines		6,528,546	Estate Fees	338,790
Forfeitures and Penalties		129,111	Human Services	—
Penalties and Cost on Delinquent Taxes		2,232,486	Law Enforcement Services	10,490,103
Total Fines, Forfeitures and Penalties		12,723,289	Recording Fees	6,033,683
Revenue from Use of Money and Property			Road and Street Services	4,612,237
Interest		4,816,952	Health Fees	12,592,219
Rents and Concessions		7,813,247	Mental Health Services	7,303,766
Royalties		—	California Children Services	—
Total Revenue from the Use of Money and Property		12,630,199	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	14,187,309
State			Library Services	4,222,099
Highway Users Tax		14,869,415	Park and Recreation Fees	337,900
Motor Vehicle In-Lieu Tax		46,620,364	Other:	
Realignment from the Vehicle License Fee Fund		38,654,132	Personnel Services	2,263,601
Public Assistance Administration		83,539,864	Building Maintenance and Grounds	321,442
Public Assistance Programs		139,198,732	Administrative Services	373,975
Realignment for Social Services		33,950,394	Other	7,770,588
Health:			Total Charges for Current Services	93,927,959
Aid for Mental Health		25,172,226	Miscellaneous Revenue	
Realignment for Mental Health		23,036,703	Other Sales	551,889
Medically Indigent Adults		—	Tobacco Settlement	2,363,655
Alcohol and Drug Abuse		4,885,885	Welfare Repayments	4,115,136
Other Aid for Health		1,327,486	Cancelled Warrants	—
Realignment for Health Services		10,291,125	Other	4,069,119
Homeowners' Property Tax Relief		1,261,533	Total Miscellaneous Revenue	11,099,799
Open Space Tax Relief		5,716,657	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	163,046
Public Safety Fund		46,405,650	Proceeds from the Sale of Bonds	402,897,749
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		244,101	Total Other Financing Sources	403,060,795
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	1,367,953,338
Library		1,193,008	Transfers In	
District Attorney Programs		7,749,500	Total Transfers In from Enterprises	28,272
Law Enforcement		3,028,114	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		17,102,890	Total General County Revenues and Transfers In	\$ 1,367,981,610
Total State		504,247,779		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Fresno

General		Public Ways and Facilities	
Board of Supervisors	\$ 819,190	Total Roads	38,584,613
Clerk of the Board	482,517	Total Transportation Terminals	—
Administrative Officer	1,303,307	Total Transportation Systems	2,233,527
Other	1,662,765	Total Parking Facilities	—
Total Legislative and Administrative	4,267,779	Total Public Ways and Facilities	40,818,140
Finance		Health	
Auditor-Controller	5,387,289	Total Public Health	73,051,115
Treasurer-Tax Collector	2,644,689	Total Medical Care	20,175,421
Assessor	8,686,811	Total Mental Health	74,113,956
Other	648,008	Total Drug and Alcohol Abuse Services	17,116,408
Total Finance	17,366,797	Total Health	184,456,900
Counsel		Sanitation	
County Counsel	2,538,238	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,538,238	Public Assistance	
Total Personnel	1,910,975	Welfare	
Total Elections	3,781,282	Administration	125,127,089
Total Communications	—	Aid Programs - Cash (Grants)	211,652,694
Total Property Management	11,942,942	Total Welfare	336,779,783
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	74,747,280
Courts	—	Other	—
Other	4,844,030	Total Social Services	74,747,280
Total Plant Acquisition	4,844,030	General Relief	
Total Promotion	209,127	Aid to Indigents	3,613,129
Total Other General	4,549,738	Indigent Burial	—
Total General	51,410,908	Total General Relief	3,613,129
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	210,345
Trial Court Maintenance of Effort (MOE)	14,918,412	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,944,703	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	6,511,097
County Clerk	—	Total Other Public Assistance	6,511,097
Grand Jury (Including Audit)	47,529	Total Public Assistance	421,861,634
District Attorney-Prosecution	18,779,949	Education	
District Attorney-Family Support	22,064,181	Total School Administration	—
Public Defender	8,494,334	Total Library Services	23,864,779
Court Appointed Counsel	3,184,037	Total Agricultural Education	441,256
Other	1,049,672	Total Other Education	—
Total Judicial	70,482,817	Total Education	24,306,035
Total Police Protection	62,136,123	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	2,495,532
Adult Detention	39,583,970	Total Cultural Services	—
Juvenile Detention	43,817,081	Total Veteran Memorial Building	—
Probation	21,601,051	Total Small Craft Harbors	—
Total Detention and Correction	105,002,102	Total Recreation and Cultural	2,495,532
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,250,000
Protective Inspection		Total Interest on Long-Term Debt	9,678,471
Agricultural Commissioner	6,857,170	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	10,928,471
Other	647,672	Total General County Expenditures Before Transfers	999,758,920
Total Protective Inspection	7,504,842	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	312,532	Operating Transfers Between Funds Other Than	—
Recorder	1,772,639	Governmental and Enterprise	418,783,402
Coroner	1,726,448	Total General County Expenditures and Transfers Out	\$ 1,418,542,322
Emergency Services	—		
Planning and Zoning	13,751,961		
Pound	—		
Other	791,836		
Total Other Protection	18,355,416		
Total Public Protection	263,481,300		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 291,796,213	\$ 163,585,469	\$ 128,210,744

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Fresno

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
POB - Reduce Pension Liab.	1998	1998	2018	\$ 184,910,000	\$ 184,910,000	\$ 151,790,000	\$ 33,120,000
Refunding Series 2002	2002	2009	2018	117,055,000	117,055,000	—	117,055,000
Pension Obligation Bonds 2004	2004	2006	2034	402,897,749	402,897,749	—	402,897,749
Total Pension Obligation Bonds				704,862,749	704,862,749	151,790,000	553,072,749
Special Assessment Bonds							
1915 Act Sewer Bonds	1995	1995	2014	360,000	100,000	100,000	—
1915 Act Water Bonds	1995	1995	2014	5,245,000	165,000	165,000	—
Total Special Assessment Bonds				5,605,000	265,000	265,000	—
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	17,000
Claims and Judgements	—	—	—	—	—	—	150,000
Compensated Absences	—	—	—	—	—	—	31,879,522
Disposal Site Comp Absences	—	—	—	—	—	—	40,293
Postclosure Landfill Liability	—	—	—	—	—	—	15,951,496
Total Other Long-Term Debt Schedule				—	—	—	48,038,311
County Total Bonds and Other Long-Term Debt				\$ 710,467,749	\$ 705,127,749	\$ 152,055,000	\$ 601,111,060
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	17,113,865				

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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 2003-04
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	\$ 13,970,379
Total Operating Expenses	8,639,693
Net Operating Income (Loss)	5,330,686
Total Non-Operating Revenues	2,386,089
Total Non-Operating Expenses	1,061,901
Income (Loss) Before Operating Transfers	6,654,874
Transfers In from the County	—
Transfers Out to the County	28,272
Net Transfers In (Out)	(28,272)
Net Income (Loss)	\$ 6,626,602
Current Year Capital Outlay (Enterprise Activity)	\$ 1,942,407

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: Long-Term Debts, 1915 Act Water Bonds and 1915 Act Sewer Bonds, were removed from the report because they were determined to be a debt of the special district, Fresno County Waterworks No. 41.
Reference: Table 6, Statement of Long-Term Debt.
2. Informational Note: Long-Term Lease Obligation, Water Revenue Bond, was removed from the report because this debt was determined to be a duplicate.
Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Glenn

Taxes				Federal	
Property Taxes				Public Assistance Administration	3,807,257
County Wide Secured and Unsecured	\$	3,694,268		Public Assistance Programs	9,088,070
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	861,929
Prior Year Secured and Unsecured		(8,908)		Community Development Block Grant	670,877
Total Property Taxes		3,685,360		Health Grants	557,141
Other Taxes				Other:	
Sales and Use Taxes		1,198,080		Community Oriented Policing Services (COPS)	24,290
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	273,831
Property Transfer		113,779		DEA Programs/Drug and Alcohol Programs	858,266
Transient Lodging		8,468		District Attorney Programs	762,414
Timber Yield		92		Aging Programs	—
Aircraft		12,933		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	411,438
Utility Users Tax		—		Law Enforcement	644,019
Other		172		Other	419,515
Total Other Taxes		1,333,524		Total Federal	18,379,047
Total Taxes		5,018,884		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	238,597
Capital Outlay		—		Total Other Aid	238,597
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	32,512
Animal Licenses		65,418		Property Tax Administrative Fees	162,578
Business Licenses		—		Auditing and Accounting Fees	85,636
Construction Permits		325,139		Communication Services	1,182
Road Privileges and Permits		20,363		Election Services	10,251
Zoning Permits		70,501		Legal Services	55,963
Franchises		523,696		Planning and Engineering Services	96,142
Other		10,469		Agricultural Services	68,705
Total Licenses Permits and Franchises		1,015,586		Civil Process Services	21,364
Fines, Forfeitures and Penalties				Court Fees and Costs	292,206
Vehicle Code Fines		691,014		Booking Fees	41,684
Other Court Fines		527,331		Estate Fees	97,191
Forfeitures and Penalties		90,295		Human Services	57,426
Penalties and Cost on Delinquent Taxes		362,446		Law Enforcement Services	246,608
Total Fines, Forfeitures and Penalties		1,671,086		Recording Fees	163,117
Revenue from Use of Money and Property				Road and Street Services	17,952
Interest		264,919		Health Fees	374,072
Rents and Concessions		77,788		Mental Health Services	659,259
Royalties		5,648		California Children Services	140
Total Revenue from the Use of Money and Property		348,355		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	422,963
State				Library Services	—
Highway Users Tax		1,563,280		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		1,689,029		Other:	
Realignment from the Vehicle License Fee Fund		982,077		Personnel Services	528,363
Public Assistance Administration		3,302,399		Building Maintenance and Grounds	—
Public Assistance Programs		2,173,533		Administrative Services	—
Realignment for Social Services		1,869,001		Other	315,857
Health:				Total Charges for Current Services	3,751,171
Aid for Mental Health		430,670		Miscellaneous Revenue	
Realignment for Mental Health		587,537		Other Sales	11,177
Medically Indigent Adults		1,455,094		Tobacco Settlement	289,463
Alcohol and Drug Abuse		644,531		Welfare Repayments	19,146
Other Aid for Health		1,444,997		Cancelled Warrants	1,916
Realignment for Health Services		533,927		Other	95,828
Homeowners' Property Tax Relief		70,281		Total Miscellaneous Revenue	417,530
Open Space Tax Relief		1,006,263		Other Financing Sources	
SB90 Mandated Costs		7		Sale of Fixed Assets	1,570
Public Safety Fund		1,251,856		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		115,656		Total Other Financing Sources	1,570
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	52,878,807
Library		—		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	11,655
Law Enforcement		168,607		Operating Transfers Between Funds Other Than Governmental and Enterprise	720,158
Other		2,748,236		Total General County Revenues and Transfers In	\$ 53,610,620
Total State		22,036,981			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Glenn

General		Public Ways and Facilities	
Board of Supervisors	\$ 441,726	Total Roads	2,549,403
Clerk of the Board	234,278	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	—
Other	11,629	Total Parking Facilities	—
Total Legislative and Administrative	687,633	Total Public Ways and Facilities	2,549,403
Finance		Health	
Auditor-Controller	177,519	Total Public Health	3,082,944
Treasurer-Tax Collector	87,434	Total Medical Care	311,655
Assessor	900,040	Total Mental Health	4,611,684
Other	219,642	Total Drug and Alcohol Abuse Services	1,430,071
Total Finance	1,384,635	Total Health	9,436,354
Counsel		Sanitation	
County Counsel	149,389	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	149,389	Public Assistance	
Total Personnel	1,710	Welfare	
Total Elections	184,480	Administration	6,979,487
Total Communications	—	Aid Programs - Cash (Grants)	5,318,991
Total Property Management	113,420	Total Welfare	12,298,478
Plant Acquisition		Social Services	
Jails	1,182,385	Administration and Programs	6,202,473
Courts	37,399	Other	—
Other	—	Total Social Services	6,202,473
Total Plant Acquisition	1,219,784	General Relief	
Total Promotion	7,816	Aid to Indigents	120,376
Total Other General	419,660	Indigent Burial	8,424
Total General	4,168,527	Total General Relief	128,800
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	65,640
Trial Court Maintenance of Effort (MOE)	360,974	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	296,278	Workforce Investment Act (WIA)	864,472
Other Trial Court	338,945	Other	899,363
County Clerk	—	Total Other Public Assistance	1,763,835
Grand Jury (Including Audit)	31,904	Total Public Assistance	20,459,226
District Attorney-Prosecution	751,169	Education	
District Attorney-Family Support	762,403	Total School Administration	45,000
Public Defender	368,847	Total Library Services	178,281
Court Appointed Counsel	—	Total Agricultural Education	228,783
Other	703	Total Other Education	—
Total Judicial	2,911,223	Total Education	452,064
Total Police Protection	4,278,423	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	2,411,854	Total Cultural Services	—
Juvenile Detention	692,642	Total Veteran Memorial Building	—
Probation	1,496,077	Total Small Craft Harbors	—
Total Detention and Correction	4,600,573	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	41,769	Total Retirement of Long-Term Debt	357,785
Protective Inspection		Total Interest on Long-Term Debt	73,721
Agricultural Commissioner	1,551,790	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	225,568	Total Debt Service	431,506
Other	—	Total General County Expenditures Before Transfers	52,498,538
Total Protective Inspection	1,777,358	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	
Recorder	323,361	Governmental and Enterprise	18,671
Coroner	63,772	Total General County Expenditures and Transfers Out	\$ 52,517,209
Emergency Services	25,576		
Planning and Zoning	560,396		
Pound	264,801		
Other	154,206		
Total Other Protection	1,392,112		
Total Public Protection	15,001,458		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 25,755,774	\$ 9,279,547	\$ 16,476,227

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Glenn

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Willows Airport Fuel Facility	1998	—	—	\$ 125,000	\$ —	\$ 11,246	\$ 98,754
Orland Airport Fuel Facility	2000	—	—	120,000	—	10,667	104,533
Total State Construction Loans				245,000	—	21,913	203,287
Other Long-Term Debt Schedule							
Advance From Other Funds	—	—	—	—	—	—	39,797
Asphalt Trucks (2)	—	—	—	—	—	—	83,073
Caterpillar 623F Scraper	—	—	—	—	—	—	—
Caterpillar D&R #958.9	—	—	—	—	—	—	75,657
Compensated Absences	—	—	—	—	—	—	1,513,527
Compensated Absences - Ent.	—	—	—	—	—	—	7,065
Eq. Lease-Purch. Caterpillar CS563C	—	—	—	—	—	—	—
Equip Lease-Purch. Caterpillar 325L	—	—	—	—	—	—	—
Equip Lease-Purch. Caterpillar D8R	—	—	—	—	—	—	39,552
Equip Lease-Purch. Pneumatic Roller	—	—	—	—	—	—	—
Equip Lease-Purchase Asphalt Roller	—	—	—	—	—	—	28,924
Jail Facility Refinance	—	—	—	—	—	—	1,012,000
Juvenile Hall Expansion	—	—	—	—	—	—	—
Landfill Closure	—	—	—	—	—	—	3,135,565
Wheel Loader Contract #958.8	—	—	—	—	—	—	70,935
Total Other Long-Term Debt Schedule				—	—	—	6,006,095
County Total Bonds and Other Long-Term Debt				\$ 245,000	\$ —	\$ 21,913	\$ 6,209,382

Total Future Principal
and Interest Balance Due

Total Lease Obligations	<u>\$ 643,852</u>
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	1,146
Total Non-Operating Expenses	—
Net Non-Operating Income	1,146
Net Income Before Extraordinary Items	1,146
Extraordinary Items	—
Income (Loss) Before Operating Transfers	1,146
Transfers In from the County	—
Transfers Out to the County	11,655
Net Transfers In (Out)	(11,655)
Net Income (Loss)	\$ (10,509)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 99,369
Local Cash Grants	597,500
State Cash Grants	39,688
Federal Cash Grants	128,196
Other Revenues	75,653
Total Revenues	940,406
Purchased Transportation	256,368
Other Expenses	651,781
Total Expenses	908,149
Net Transit Income (Loss)	32,257
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 32,257
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 2003-04
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	\$	321,769
Total Operating Expenses		405,966
Net Operating Income (Loss)		(84,197)
Total Non-Operating Revenue		97,957
Total Non-Operating Expenses		22,058
Income (Loss) Before Operating Transfers		(8,298)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(8,298)
Current Year Capital Outlay (Enterprise Activity)	\$	9,046

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	1,112,330
Total Operating Expenses		2,423,833
Net Operating Income (Loss)		(1,311,503)
Total Non-Operating Revenues		76,437
Total Non-Operating Expenses		91,909
Income (Loss) Before Operating Transfers		(1,326,975)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(1,326,975)
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 \$1,408,529 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Humboldt

Taxes			Federal	
Property Taxes			Public Assistance Administration	10,641,158
County Wide Secured and Unsecured	\$	11,665,892	Public Assistance Programs	10,618,607
Less Than County Wide Funds - Secured and Unsecured		2,912,485	Health Administration	626,901
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	2,922,261
Prior Year Secured and Unsecured		75,817	Community Development Block Grant	925,805
Total Property Taxes		14,654,194	Health Grants	8,560,804
Other Taxes			Other:	
Sales and Use Taxes		3,141,985	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		686,713	Office of Criminal Justice and Planning Programs	—
Property Transfer		745,809	DEA Programs/Drug and Alcohol Programs	1,323,884
Transient Lodging		989,798	District Attorney Programs	—
Timber Yield		1,293,471	Aging Programs	—
Aircraft		23,437	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	953,983
Utility Users Tax		—	Law Enforcement	586,049
Other		—	Other	1,884,466
Total Other Taxes		6,881,213	Total Federal	39,043,918
Total Taxes		21,535,407	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	—
Capital Outlay		—	Total Other Aid	—
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	365,020
Animal Licenses		96,189	Property Tax Administrative Fees	445,870
Business Licenses		355,564	Auditing and Accounting Fees	13,252
Construction Permits		855,619	Communication Services	—
Road Privileges and Permits		44,966	Election Services	38,860
Zoning Permits		—	Legal Services	226,823
Franchises		1,062,327	Planning and Engineering Services	850,344
Other		93,292	Agricultural Services	61,261
Total Licenses Permits and Franchises		2,507,957	Civil Process Services	117,530
Fines, Forfeitures and Penalties			Court Fees and Costs	1,293,915
Vehicle Code Fines		1,504,333	Booking Fees	396,955
Other Court Fines		38,472	Estate Fees	350,801
Forfeitures and Penalties		478,817	Human Services	14,907
Penalties and Cost on Delinquent Taxes		491,898	Law Enforcement Services	296,453
Total Fines, Forfeitures and Penalties		2,513,520	Recording Fees	691,669
Revenue from Use of Money and Property			Road and Street Services	870,664
Interest		147,443	Health Fees	3,593,359
Rents and Concessions		38,043	Mental Health Services	1,452,524
Royalties		—	California Children Services	—
Total Revenue from the Use of Money and Property		185,486	Sanitation Services	183,593
Aid from Other Governmental Agencies			Institutional Care and Services	471,534
State			Library Services	54,404
Highway Users Tax		3,486,359	Park and Recreation Fees	255,264
Motor Vehicle In-Lieu Tax		7,947,836	Other:	
Realignment from the Vehicle License Fee Fund		10,892,804	Personnel Services	—
Public Assistance Administration		11,842,613	Building Maintenance and Grounds	—
Public Assistance Programs		10,918,551	Administrative Services	124,359
Realignment for Social Services		6,574,822	Other	213,971
Health:			Total Charges for Current Services	12,383,332
Aid for Mental Health		5,740,508	Miscellaneous Revenue	
Realignment for Mental Health		4,235,643	Other Sales	365,141
Medically Indigent Adults		920,374	Tobacco Settlement	1,347,126
Alcohol and Drug Abuse		667,622	Welfare Repayments	1,274,338
Other Aid for Health		2,153,778	Cancelled Warrants	8,895
Realignment for Health Services		3,255,113	Other	1,026,554
Homeowners' Property Tax Relief		352,241	Total Miscellaneous Revenue	4,022,054
Open Space Tax Relief		211,512	Other Financing Sources	
SB90 Mandated Costs		269,541	Sale of Fixed Assets	—
Public Safety Fund		7,171,334	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	3,682,697
Supplemental Law Enforcement Services Fund (SLESF/COPS)		216,160	Total Other Financing Sources	3,682,697
Office of Criminal Justice and Planning Programs		334,469	Total General County Revenues Before Transfers	184,133,568
Library		132,829	Transfers In	
District Attorney Programs		5,549,939	Total Transfers In from Enterprises	—
Law Enforcement		3,340,886	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,928,419
Other		12,044,263	Total General County Revenues and Transfers In	\$ 186,061,987
Total State		98,259,197		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Humboldt

General		Public Ways and Facilities	
Board of Supervisors	\$ 591,087	Total Roads	16,260,250
Clerk of the Board	60,731	Total Transportation Terminals	—
Administrative Officer	493,596	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,145,414	Total Public Ways and Facilities	16,260,250
Finance		Health	
Auditor-Controller	852,839	Total Public Health	21,672,925
Treasurer-Tax Collector	646,864	Total Medical Care	1,845,048
Assessor	2,024,710	Total Mental Health	20,334,679
Other	559,753	Total Drug and Alcohol Abuse Services	2,843,612
Total Finance	4,084,166	Total Health	46,696,264
Counsel		Sanitation	
County Counsel	1,633,363	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,633,363	Public Assistance	
Total Personnel	450,297	Welfare	
Total Elections	900,050	Administration	31,672,504
Total Communications	126,209	Aid Programs - Cash (Grants)	13,174,594
Total Property Management	2,594,872	Total Welfare	44,847,098
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	6,890,949
Courts	2,750,225	Other	108,960
Other	2,163,650	Total Social Services	6,999,909
Total Plant Acquisition	4,913,875	General Relief	
Total Promotion	134,441	Aid to Indigents	1,971,338
Total Other General	323,272	Indigent Burial	—
Total General	16,305,959	Total General Relief	1,971,338
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	91,833
Trial Court Maintenance of Effort (MOE)	1,025,583	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	82,398	Workforce Investment Act (WIA)	2,628,071
Other Trial Court	261,611	Other	—
County Clerk	—	Total Other Public Assistance	2,628,071
Grand Jury (Including Audit)	47,378	Total Public Assistance	56,538,249
District Attorney-Prosecution	3,916,569	Education	
District Attorney-Family Support	5,266,534	Total School Administration	—
Public Defender	2,459,333	Total Library Services	2,025,931
Court Appointed Counsel	373,693	Total Agricultural Education	118,653
Other	—	Total Other Education	—
Total Judicial	13,433,099	Total Education	2,144,584
Total Police Protection	10,783,742	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	657,012
Adult Detention	8,045,406	Total Cultural Services	—
Juvenile Detention	2,259,596	Total Veteran Memorial Building	41,234
Probation	4,566,570	Total Small Craft Harbors	—
Total Detention and Correction	14,871,572	Total Recreation and Cultural	698,246
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	41,453	Total Retirement of Long-Term Debt	896,030
Protective Inspection		Total Interest on Long-Term Debt	863,723
Agricultural Commissioner	611,839	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	984,050	Total Debt Service	1,759,753
Other	—	Total General County Expenditures Before Transfers	186,568,153
Total Protective Inspection	1,595,889	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	30,731	Operating Transfers Between Funds Other Than	
Recorder	545,854	Governmental and Enterprise	10,668
Coroner	467,343	Total General County Expenditures and Transfers Out	\$ 186,578,821
Emergency Services	198,605		
Planning and Zoning	2,836,786		
Pound	774,926		
Other	584,848		
Total Other Protection	5,439,093		
Total Public Protection	46,164,848		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 60,772,302	\$ 30,960,379	\$ 29,811,923

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Humboldt

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	\$ 48,000
Airport Improvements	—	—	—	—	—	—	22,024
Compensated Absences	—	—	—	—	—	—	14,805,128
Enterprise Compensated Absences	—	—	—	—	—	—	109,404
ISF Loan	—	—	—	—	—	—	1,710,550
Imaging Equip Lease	—	—	—	—	—	—	167,869
Total Other Long-Term Debt Schedule				—	—	—	16,862,975
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 16,862,975

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 34,510,221
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Humboldt

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,708,587
Total Operating Expenses	1,692,065
Net Operating Income (Loss)	16,522
Total Non-Operating Revenue	53,559
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	70,081
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 70,081
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	\$ 308,952
Total Operating Expenses	279,231
Net Operating Income (Loss)	29,721
Total Non-Operating Revenues	—
Total Non-Operating Expenses	58,160
Income (Loss) Before Operating Transfers	(28,439)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (28,439)
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 2003-04
Statement of County Revenues
County of Imperial

Taxes			Federal	
Property Taxes			Public Assistance Administration	12,962,029
County Wide Secured and Unsecured	\$	9,330,202	Public Assistance Programs	11,078,339
Less Than County Wide Funds - Secured and Unsecured		2,755,103	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	10,455,420
Prior Year Secured and Unsecured		233,717	Community Development Block Grant	327,407
Total Property Taxes		12,319,022	Health Grants	269,498
Other Taxes			Other:	
Sales and Use Taxes		1,686,421	Community Oriented Policing Services (COPS)	536,222
Transportation Tax (Non-Transit)		320,135	Office of Criminal Justice and Planning Programs	—
Property Transfer		440,943	DEA Programs/Drug and Alcohol Programs	1,156,044
Transient Lodging		63,879	District Attorney Programs	—
Timber Yield		—	Aging Programs	715,891
Aircraft		27,795	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	645,671
Other		—	Other	11,257,636
Total Other Taxes		2,539,173	Total Federal	49,404,157
Total Taxes		14,858,195	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	288,274
Capital Outlay		—	Total Other Aid	288,274
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	626,500
Animal Licenses		11,212	Property Tax Administrative Fees	513,890
Business Licenses		44,408	Auditing and Accounting Fees	72,937
Construction Permits		661,476	Communication Services	—
Road Privileges and Permits		132,133	Election Services	155,644
Zoning Permits		32,375	Legal Services	11,242
Franchises		670,259	Planning and Engineering Services	33,816
Other		950,917	Agricultural Services	583,907
Total Licenses Permits and Franchises		2,502,780	Civil Process Services	113,550
Fines, Forfeitures and Penalties			Court Fees and Costs	11,910
Vehicle Code Fines		2,105,361	Booking Fees	—
Other Court Fines		861,168	Estate Fees	185,061
Forfeitures and Penalties		74,426	Human Services	6,966
Penalties and Cost on Delinquent Taxes		1,013,488	Law Enforcement Services	123,451
Total Fines, Forfeitures and Penalties		4,054,443	Recording Fees	686,385
Revenue from Use of Money and Property			Road and Street Services	18,738
Interest		1,775,079	Health Fees	1,100,450
Rents and Concessions		394,094	Mental Health Services	241,464
Royalties		—	California Children Services	880
Total Revenue from the Use of Money and Property		2,169,173	Sanitation Services	233,338
Aid from Other Governmental Agencies			Institutional Care and Services	4,891,104
State			Library Services	2,663
Highway Users Tax		4,765,595	Park and Recreation Fees	65,677
Motor Vehicle In-Lieu Tax		8,401,684	Other:	
Realignment from the Vehicle License Fee Fund		12,934,288	Personnel Services	7,636
Public Assistance Administration		12,856,795	Building Maintenance and Grounds	—
Public Assistance Programs		16,405,444	Administrative Services	—
Realignment for Social Services		6,664,195	Other	3,524,743
Health:			Total Charges for Current Services	13,211,952
Aid for Mental Health		1,406,975	Miscellaneous Revenue	
Realignment for Mental Health		3,729,872	Other Sales	25,717
Medically Indigent Adults		6,102,825	Tobacco Settlement	—
Alcohol and Drug Abuse		1,945,774	Welfare Repayments	—
Other Aid for Health		6,020,845	Cancelled Warrants	—
Realignment for Health Services		3,135,106	Other	1,394,748
Homeowners' Property Tax Relief		213,204	Total Miscellaneous Revenue	1,420,465
Open Space Tax Relief		543,152	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	13,521
Public Safety Fund		7,517,743	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—	Total Other Financing Sources	13,521
Office of Criminal Justice and Planning Programs		310,052	Total General County Revenues Before Transfers	191,724,426
Library		95,425	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	—
Law Enforcement		4,754,243	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,902,505
Other		5,998,249	Total General County Revenues and Transfers In	\$ 193,626,931
Total State		103,801,466		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Imperial

General		Public Ways and Facilities	
Board of Supervisors	\$ 494,700	Total Roads	8,927,785
Clerk of the Board	182,729	Total Transportation Terminals	—
Administrative Officer	719,327	Total Transportation Systems	—
Other	226	Total Parking Facilities	—
Total Legislative and Administrative	1,396,982	Total Public Ways and Facilities	8,927,785
Finance		Health	
Auditor-Controller	1,273,934	Total Public Health	19,904,260
Treasurer-Tax Collector	1,022,285	Total Medical Care	—
Assessor	1,515,704	Total Mental Health	11,906,532
Other	302,139	Total Drug and Alcohol Abuse Services	2,022,720
Total Finance	4,114,062	Total Health	33,833,512
Counsel		Sanitation	
County Counsel	1,276,027	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,276,027	Public Assistance	
Total Personnel	618,942	Welfare	
Total Elections	717,450	Administration	14,181,561
Total Communications	—	Aid Programs - Cash (Grants)	35,245,732
Total Property Management	4,892,106	Total Welfare	49,427,293
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	9,849,751
Courts	—	Other	—
Other	1,618,088	Total Social Services	9,849,751
Total Plant Acquisition	1,618,088	General Relief	
Total Promotion	—	Aid to Indigents	37,834
Total Other General	384,382	Indigent Burial	44,542
Total General	15,018,039	Total General Relief	82,376
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	103,462
Trial Court Maintenance of Effort (MOE)	1,144,661	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	430,473	Workforce Investment Act (WIA)	9,697,116
Other Trial Court	130,720	Other	8,926,247
County Clerk	—	Total Other Public Assistance	18,623,363
Grand Jury (Including Audit)	23,448	Total Public Assistance	78,086,245
District Attorney-Prosecution	2,759,961	Education	
District Attorney-Family Support	3,157,504	Total School Administration	—
Public Defender	1,207,388	Total Library Services	458,747
Court Appointed Counsel	—	Total Agricultural Education	249,042
Other	1,477,857	Total Other Education	160,931
Total Judicial	10,332,012	Total Education	868,720
Total Police Protection	10,775,006	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	47,006
Adult Detention	10,285,844	Total Cultural Services	—
Juvenile Detention	2,071,158	Total Veteran Memorial Building	—
Probation	3,230,296	Total Small Craft Harbors	—
Total Detention and Correction	15,587,298	Total Recreation and Cultural	47,006
Total Fire Protection	3,063,128	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,199,669
Protective Inspection		Total Interest on Long-Term Debt	4,537,699
Agricultural Commissioner	2,433,851	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	664,659	Total Debt Service	6,737,368
Other	3,230	Total General County Expenditures Before Transfers	194,019,419
Total Protective Inspection	3,101,740	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	
Recorder	494,543	Governmental and Enterprise	832,008
Coroner	—	Total General County Expenditures and Transfers Out	\$ 194,851,427
Emergency Services	787,226		
Planning and Zoning	775,242		
Pound	9,593		
Other	5,574,956		
Total Other Protection	7,641,560		
Total Public Protection	50,500,744		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 79,734,256	\$ 53,973,914	\$ 25,760,342

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Imperial

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Bonds	1998	2000	2020	\$ 35,175,000	\$ 35,175,000	\$ 3,035,000	\$ 32,140,000
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	3,035,000	65,405,000
Other Long-Term Debt Schedule							
Capital Lease Equipment	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	7,899,145
Lease - Paver	—	—	—	—	—	—	283,412
Lease - Pumpers	—	—	—	—	—	—	257,795
Lease - Wheel Loader	—	—	—	—	—	—	116,656
Total Other Long-Term Debt Schedule				—	—	—	8,557,008
County Total Bonds and Other Long-Term Debt				\$ 68,440,000	\$ 68,440,000	\$ 3,035,000	\$ 73,962,008

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 11,423,955
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 314,910
Local Cash Grants	1,356,788
State Cash Grants	215,000
Federal Cash Grants	492,243
Other Revenues	11,033
Total Revenues	2,389,974
Purchased Transportation	2,222,763
Other Expenses	133,312
Total Expenses	2,356,075
Net Transit Income (Loss)	33,899
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 33,899
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 2003-04
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	\$ 357,587
Total Operating Expenses	784,291
Net Operating Income (Loss)	(426,704)
Total Non-Operating Revenue	(2,474)
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(429,178)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (429,178)
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	\$ 2,156,771
Total Operating Expenses	1,667,358
Net Operating Income (Loss)	489,413
Total Non-Operating Revenues	163,918
Total Non-Operating Expenses	23,075
Income (Loss) Before Operating Transfers	630,256
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 630,256
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 \$2,200,891 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Inyo

Taxes			Federal	
Property Taxes			Public Assistance Administration	567,748
County Wide Secured and Unsecured	\$	7,993,524	Public Assistance Programs	613,466
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	157,987
Prior Year Secured and Unsecured		68,010	Community Development Block Grant	—
Total Property Taxes		8,061,534	Health Grants	424,144
Other Taxes			Other:	
Sales and Use Taxes		949,190	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	—
Property Transfer		80,932	DEA Programs/Drug and Alcohol Programs	361,704
Transient Lodging		1,320,501	District Attorney Programs	532,189
Timber Yield		—	Aging Programs	—
Aircraft		27,784	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	28,287
Other		—	Other	3,558,093
Total Other Taxes		2,378,407	Total Federal	6,243,618
Total Taxes		10,439,941	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	3,627,108
Capital Outlay		—	Total Other Aid	3,627,108
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	48,555
Animal Licenses		22,676	Property Tax Administrative Fees	—
Business Licenses		15,631	Auditing and Accounting Fees	733,618
Construction Permits		100,988	Communication Services	—
Road Privileges and Permits		6,531	Election Services	8,555
Zoning Permits		15,892	Legal Services	29,909
Franchises		77,112	Planning and Engineering Services	833,491
Other		70,561	Agricultural Services	165,951
Total Licenses Permits and Franchises		309,391	Civil Process Services	8,113
Fines, Forfeitures and Penalties			Court Fees and Costs	311,452
Vehicle Code Fines		—	Booking Fees	7,650
Other Court Fines		1,315,615	Estate Fees	4,250
Forfeitures and Penalties		—	Human Services	—
Penalties and Cost on Delinquent Taxes		97,027	Law Enforcement Services	161,391
Total Fines, Forfeitures and Penalties		1,412,642	Recording Fees	173,522
Revenue from Use of Money and Property			Road and Street Services	106,448
Interest		231,408	Health Fees	339,161
Rents and Concessions		105,445	Mental Health Services	469,965
Royalties		790,252	California Children Services	20
Total Revenue from the Use of Money and Property		1,127,105	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	—
State			Library Services	4,001
Highway Users Tax		1,923,768	Park and Recreation Fees	356,911
Motor Vehicle In-Lieu Tax		982,956	Other:	
Realignment from the Vehicle License Fee Fund		3,143,564	Personnel Services	—
Public Assistance Administration		1,680,963	Building Maintenance and Grounds	36,268
Public Assistance Programs		666,784	Administrative Services	—
Realignment for Social Services		1,006,603	Other	408,602
Health:			Total Charges for Current Services	4,207,833
Aid for Mental Health		—	Miscellaneous Revenue	
Realignment for Mental Health		816,212	Other Sales	27,913
Medically Indigent Adults		—	Tobacco Settlement	—
Alcohol and Drug Abuse		106,731	Welfare Repayments	—
Other Aid for Health		456,596	Cancelled Warrants	—
Realignment for Health Services		200,698	Other	226,652
Homeowners' Property Tax Relief		81,953	Total Miscellaneous Revenue	254,565
Open Space Tax Relief		—	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	—
Public Safety Fund		1,399,613	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		149,511	Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		414,106	Total General County Revenues Before Transfers	47,419,316
Library		9,191	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	24,775
Law Enforcement		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,162,661
Other		6,757,864	Total General County Revenues and Transfers In	\$ 48,606,752
Total State		19,797,113		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Inyo

General		Public Ways and Facilities	
Board of Supervisors	\$ 417,576	Total Roads	7,478,774
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	410,432	Total Transportation Systems	—
Other	306,153	Total Parking Facilities	—
Total Legislative and Administrative	1,134,161	Total Public Ways and Facilities	7,478,774
Finance		Health	
Auditor-Controller	573,444	Total Public Health	3,262,376
Treasurer-Tax Collector	302,974	Total Medical Care	—
Assessor	733,958	Total Mental Health	3,004,368
Other	121,781	Total Drug and Alcohol Abuse Services	687,035
Total Finance	1,732,157	Total Health	6,953,779
Counsel		Sanitation	
County Counsel	505,982	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	505,982	Public Assistance	
Total Personnel	222,128	Welfare	
Total Elections	168,613	Administration	3,127,552
Total Communications	—	Aid Programs - Cash (Grants)	1,683,417
Total Property Management	1,029,759	Total Welfare	4,810,969
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	42,172	Other	—
Other	5,099	Total Social Services	—
Total Plant Acquisition	47,271	General Relief	
Total Promotion	411,543	Aid to Indigents	147,000
Total Other General	2,136,626	Indigent Burial	—
Total General	7,388,240	Total General Relief	147,000
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	64,536
Trial Court Maintenance of Effort (MOE)	614,920	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	198,690	Workforce Investment Act (WIA)	130,075
Other Trial Court	—	Other	—
County Clerk	57,062	Total Other Public Assistance	130,075
Grand Jury (Including Audit)	17,373	Total Public Assistance	5,152,580
District Attorney-Prosecution	1,060,928	Education	
District Attorney-Family Support	832,428	Total School Administration	—
Public Defender	596,349	Total Library Services	599,634
Court Appointed Counsel	14,989	Total Agricultural Education	76,186
Other	291,024	Total Other Education	—
Total Judicial	3,683,763	Total Education	675,820
Total Police Protection	5,692,408	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,131,002
Adult Detention	2,575,960	Total Cultural Services	199,329
Juvenile Detention	1,472,070	Total Veteran Memorial Building	—
Probation	951,770	Total Small Craft Harbors	—
Total Detention and Correction	4,999,800	Total Recreation and Cultural	1,330,331
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	520,760
Protective Inspection		Total Interest on Long-Term Debt	134,997
Agricultural Commissioner	310,735	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	277,375	Total Debt Service	655,757
Other	—	Total General County Expenditures Before Transfers	48,971,193
Total Protective Inspection	588,110	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	748,808
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	175,045	Governmental and Enterprise	—
Coroner	88,232	Total General County Expenditures and Transfers Out	\$ 49,720,001
Emergency Services	304,137		
Planning and Zoning	1,765,231		
Pound	351,877		
Other	1,687,309		
Total Other Protection	4,371,831		
Total Public Protection	19,335,912		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 28,226,401	\$ 11,473,278	\$ 16,753,123

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Inyo

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	\$ 66,774
Compensated Absences	—	—	—	—	—	—	1,282,526
Landfill Closure & Postclosure	—	—	—	—	—	—	2,110,333
Sheriff Radio - Lease	—	—	—	—	—	—	889,850
Solid Waste Equip - Lease	—	—	—	—	—	—	671,291
Total Other Long-Term Debt Schedule				—	—	—	5,020,774
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 5,020,774

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 2,203,510
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 171,714
Local Cash Grants	954,866
State Cash Grants	49,301
Federal Cash Grants	79,641
Other Revenues	26,118
Total Revenues	1,281,640
Purchased Transportation	—
Other Expenses	1,358,076
Total Expenses	1,358,076
Net Transit Income (Loss)	(76,436)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (76,436)
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 2003-04
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	\$ 656,483
Total Operating Expenses	801,802
Net Operating Income (Loss)	(145,319)
Total Non-Operating Revenue	97,412
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(47,907)
Transfers In from the County	105,822
Transfers Out to the County	—
Net Transfers In (Out)	105,822
Net Income (Loss)	\$ 57,915
Current Year Capital Outlay (Enterprise Activity)	\$ 11,295

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 177,594
Total Operating Expenses	1,642,645
Net Operating Income (Loss)	(1,465,051)
Total Non-Operating Revenues	1,077,338
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(387,713)
Transfers In from the County	642,986
Transfers Out to the County	24,775
Net Transfers In (Out)	618,211
Net Income (Loss)	\$ 230,498
Current Year Capital Outlay (Enterprise Activity)	\$ 978,930

Other Enterprise Statement of Revenues and Expenses: Mosquito Abatement

Total Operating Revenue	\$ 240,934
Total Operating Expense	265,232
Net Operating Income (Loss)	(24,298)
Total Non-Operating Revenue	—
Total Non-Operating Expenses	172
Income (Loss) Before Operating Transfers	(24,470)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (24,470)
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: Water

Total Operating Revenue	\$ 395,361
Total Operating Expense	419,602
Net Operating Income (Loss)	(24,241)
Total Non-Operating Revenue	48
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(24,193)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (24,193)
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Kern

Taxes			Federal	
Property Taxes			Public Assistance Administration	63,109,138
County Wide Secured and Unsecured	\$	75,331,697	Public Assistance Programs	81,708,630
Less Than County Wide Funds - Secured and Unsecured		30,017,386	Health Administration	1,809,776
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	23,454,325
Prior Year Secured and Unsecured		(125,458)	Community Development Block Grant	8,982,015
Total Property Taxes		105,223,625	Health Grants	4,949,224
Other Taxes			Other:	
Sales and Use Taxes		22,803,891	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		1,834,356	Office of Criminal Justice and Planning Programs	—
Property Transfer		3,611,868	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		1,299,913	District Attorney Programs	20,062,010
Timber Yield		3,443	Aging Programs	2,433,548
Aircraft		247,400	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	3,031,430
Utility Users Tax		—	Law Enforcement	—
Other		939,113	Other	2,049,733
Total Other Taxes		30,739,984	Total Federal	211,589,829
Total Taxes		135,963,609	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	84,963
Operations		—	Other Governmental Agencies	2,814,975
Capital Outlay		—	Total Other Aid	2,899,938
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	1,580,282
Animal Licenses		411,931	Property Tax Administrative Fees	1,424,178
Business Licenses		1,964,586	Auditing and Accounting Fees	1,980,542
Construction Permits		4,689,997	Communication Services	300,475
Road Privileges and Permits		—	Election Services	212,920
Zoning Permits		213,860	Legal Services	2,359,099
Franchises		5,557,724	Planning and Engineering Services	1,835,239
Other		436,676	Agricultural Services	738,901
Total Licenses Permits and Franchises		13,274,774	Civil Process Services	559,953
Fines, Forfeitures and Penalties			Court Fees and Costs	13,405,784
Vehicle Code Fines		1,208,722	Booking Fees	1,332,868
Other Court Fines		12,632,931	Estate Fees	134,588
Forfeitures and Penalties		1,400,957	Human Services	249,003
Penalties and Cost on Delinquent Taxes		7,173,360	Law Enforcement Services	4,723,647
Total Fines, Forfeitures and Penalties		22,415,970	Recording Fees	6,443,467
Revenue from Use of Money and Property			Road and Street Services	2,645,113
Interest		8,092,357	Health Fees	3,216,913
Rents and Concessions		995,101	Mental Health Services	272,961
Royalties		84,477	California Children Services	16,566
Total Revenue from the Use of Money and Property		9,171,935	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	33,265,008
State			Library Services	412,559
Highway Users Tax		13,347,124	Park and Recreation Fees	1,584,978
Motor Vehicle In-Lieu Tax		37,561,539	Other:	
Realignment from the Vehicle License Fee Fund		25,909,438	Personnel Services	111,895
Public Assistance Administration		35,787,616	Building Maintenance and Grounds	328,937
Public Assistance Programs		92,578,837	Administrative Services	—
Realignment for Social Services		22,032,468	Other	21,523,337
Health:			Total Charges for Current Services	100,659,213
Aid for Mental Health		22,740,927	Miscellaneous Revenue	
Realignment for Mental Health		13,912,422	Other Sales	99,854
Medically Indigent Adults		—	Tobacco Settlement	26,502
Alcohol and Drug Abuse		302,020	Welfare Repayments	2,524,357
Other Aid for Health		10,951,766	Cancelled Warrants	41,194
Realignment for Health Services		7,820,852	Other	6,648,557
Homeowners' Property Tax Relief		2,008,857	Total Miscellaneous Revenue	9,340,464
Open Space Tax Relief		4,944,114	Other Financing Sources	
SB90 Mandated Costs		526,803	Sale of Fixed Assets	107,574
Public Safety Fund		40,371,073	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	3,943,000
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—	Total Other Financing Sources	4,050,574
Office of Criminal Justice and Planning Programs		3,289,949	Total General County Revenues Before Transfers	884,474,220
Library		574,082	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	1,005,889
Law Enforcement		6,433,160	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		34,014,867	Total General County Revenues and Transfers In	\$ 885,480,109
Total State		375,107,914		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Kern

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,928,653	Total Roads	26,956,598
Clerk of the Board	508,003	Total Transportation Terminals	—
Administrative Officer	2,037,633	Total Transportation Systems	—
Other	6,248,803	Total Parking Facilities	—
Total Legislative and Administrative	10,723,092	Total Public Ways and Facilities	26,956,598
Finance		Health	
Auditor-Controller	2,453,742	Total Public Health	28,663,924
Treasurer-Tax Collector	3,289,069	Total Medical Care	2,073,621
Assessor	7,891,778	Total Mental Health	60,205,277
Other	399,961	Total Drug and Alcohol Abuse Services	10,463,769
Total Finance	14,034,550	Total Health	101,406,591
Counsel		Sanitation	
County Counsel	2,458,265	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,458,265	Public Assistance	
Total Personnel	1,793,789	Welfare	
Total Elections	2,954,098	Administration	115,895,075
Total Communications	1,141,732	Aid Programs - Cash (Grants)	163,089,926
Total Property Management	12,487,123	Total Welfare	278,985,001
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	2,594,967
Courts	—	Other	—
Other	27,081,627	Total Social Services	2,594,967
Total Plant Acquisition	27,081,627	General Relief	
Total Promotion	480,757	Aid to Indigents	405,612
Total Other General	8,738,907	Indigent Burial	—
Total General	81,893,940	Total General Relief	405,612
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	481,454
Trial Court Maintenance of Effort (MOE)	14,765,483	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	3,230,843	Workforce Investment Act (WIA)	22,735,388
Other Trial Court	8,368,157	Other	22,421,390
County Clerk	246,576	Total Other Public Assistance	45,156,778
Grand Jury (Including Audit)	190,228	Total Public Assistance	327,623,812
District Attorney-Prosecution	14,997,711	Education	
District Attorney-Family Support	27,612,379	Total School Administration	—
Public Defender	12,342,007	Total Library Services	7,480,292
Court Appointed Counsel	—	Total Agricultural Education	338,249
Other	—	Total Other Education	—
Total Judicial	81,753,384	Total Education	7,818,541
Total Police Protection	56,527,173	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	10,827,391
Adult Detention	46,108,572	Total Cultural Services	—
Juvenile Detention	17,037,327	Total Veteran Memorial Building	54,185
Probation	19,358,335	Total Small Craft Harbors	—
Total Detention and Correction	82,504,234	Total Recreation and Cultural	10,881,576
Total Fire Protection	70,821,675	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	19,607,409
Protective Inspection		Total Interest on Long-Term Debt	20,324,232
Agricultural Commissioner	4,890,151	Total Interest on Short-Term Notes and Warrants	1,470,833
Building Inspector	4,511,536	Total Debt Service	41,402,474
Other	—	Total General County Expenditures Before Transfers	907,888,395
Total Protective Inspection	9,401,687	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	25,050,823
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	2,092,082	Governmental and Enterprise	—
Coroner	1,824,741	Total General County Expenditures and Transfers Out	\$ 932,939,218
Emergency Services	—		
Planning and Zoning	2,601,026		
Pound	1,983,975		
Other	394,886		
Total Other Protection	8,896,710		
Total Public Protection	309,904,863		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 518,602,064	\$ 174,896,295	\$ 343,705,769

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Kern

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1997	2022	\$ 33,835,889	\$ 33,717,610	\$ 1,123,461	\$ 32,594,149
Pension Obligation Bonds	1995	1997	2022	227,629,808	193,779,471	6,437,738	187,341,733
Unfunded Actuarial Pension Liability	2003	2003	2023	288,177,067	288,177,067	—	288,177,067
Total Pension Obligation Bonds				549,642,764	515,674,148	7,561,199	508,112,949
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	—	—	—	—	—	—	6,710,000
Capital Lease Purchase Agreement	—	—	—	—	—	—	8,354,358
Closure/Postclosure Liability	—	—	—	—	—	—	60,411,149
Comp Absences	—	—	—	—	—	—	46,655,237
Compensated Absences	—	—	—	—	—	—	9,543,360
Construction	—	—	—	—	—	—	13,225,000
Detention Facility Improvements	—	—	—	—	—	—	3,352,515
Election/Voting System	—	—	—	—	—	—	1,384,749
Professional Liability	—	—	—	—	—	—	9,000,000
Total Other Long-Term Debt Schedule				—	—	—	158,636,368
County Total Bonds and Other Long-Term Debt				\$ 550,042,764	\$ 515,914,148	\$ 7,576,199	\$ 666,974,317
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	126,403,635					

* 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	\$ 331,400,784
Total Deductions from Revenues	238,501,299
Net Patient Revenue	92,899,485
Total Other Operating Revenues	13,130,984
Total Operating Revenue	106,030,469
Total Operating Expenses	182,164,850
Net Operating Income (Loss)	(76,134,381)
Total Non-Operating Revenue	46,598,949
Total Non-Operating Expenses	3,433,602
Net Non-Operating Income	43,165,347
Net Income Before Extraordinary Items	(32,969,034)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(32,969,034)
Transfers In from the County	25,045,223
Transfers Out to the County	911,847
Net Transfers In (Out)	24,133,376
Net Income (Loss)	\$ (8,835,658)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 525,149
Local Cash Grants	2,486,332
State Cash Grants	455,884
Federal Cash Grants	3,415,460
Other Revenues	23,605
Total Revenues	6,906,430
Purchased Transportation	2,780,563
Other Expenses	2,307,056
Total Expenses	5,087,619
Net Transit Income (Loss)	1,818,811
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 1,818,811
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	70,140
Total Federal Capital Grants	2,450,964
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 2,521,104

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Kern

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,528,615
Total Operating Expenses	3,704,302
Net Operating Income (Loss)	(1,175,687)
Total Non-Operating Revenue	7,613,970
Total Non-Operating Expenses	707,544
Income (Loss) Before Operating Transfers	5,730,739
Transfers In from the County	5,600
Transfers Out to the County	14,764
Net Transfers In (Out)	(9,164)
Net Income (Loss)	\$ 5,721,575
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	\$ 36,501,656
Total Operating Expenses	33,627,918
Net Operating Income (Loss)	2,873,738
Total Non-Operating Revenues	1,324,834
Total Non-Operating Expenses	717,299
Income (Loss) Before Operating Transfers	3,481,273
Transfers In from the County	—
Transfers Out to the County	79,278
Net Transfers In (Out)	(79,278)
Net Income (Loss)	\$ 3,401,995
Current Year Capital Outlay (Enterprise Activity)	\$ 8,690,665

Other Enterprise Statement of Revenues and Expenses: Golf Course

Total Operating Revenue	\$ 4,339,744
Total Operating Expense	4,240,622
Net Operating Income (Loss)	99,122
Total Non-Operating Revenue	34,786
Total Non-Operating Expenses	197,345
Income (Loss) Before Operating Transfers	(63,437)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (63,437)
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Kings

Taxes				Federal	
Property Taxes				Public Assistance Administration	8,578,836
County Wide Secured and Unsecured	\$	10,343,804		Public Assistance Programs	11,293,627
Less Than County Wide Funds - Secured and Unsecured		3,267,347		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	8,419,190
Prior Year Secured and Unsecured		306,523		Community Development Block Grant	1,027,881
Total Property Taxes		13,917,674		Health Grants	327,179
Other Taxes				Other:	
Sales and Use Taxes		1,508,449		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		396,703		Office of Criminal Justice and Planning Programs	67,656
Property Transfer		364,126		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		212,790		District Attorney Programs	—
Timber Yield		—		Aging Programs	—
Aircraft		37,668		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	978,117
Utility Users Tax		—		Law Enforcement	—
Other		1,977,048		Other	3,168,348
Total Other Taxes		4,496,784		Total Federal	33,860,834
Total Taxes		18,414,458		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	2,283,872
Capital Outlay		—		Total Other Aid	2,283,872
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	564,334
Animal Licenses		27,460		Property Tax Administrative Fees	627,719
Business Licenses		450		Auditing and Accounting Fees	6,430
Construction Permits		336,693		Communication Services	129,713
Road Privileges and Permits		—		Election Services	64,528
Zoning Permits		51,232		Legal Services	119,606
Franchises		899,050		Planning and Engineering Services	316,865
Other		14,344		Agricultural Services	192,037
Total Licenses Permits and Franchises		1,329,229		Civil Process Services	98,717
Fines, Forfeitures and Penalties				Court Fees and Costs	2,118,669
Vehicle Code Fines		533,622		Booking Fees	—
Other Court Fines		4,184		Estate Fees	292,904
Forfeitures and Penalties		100,092		Human Services	30,154
Penalties and Cost on Delinquent Taxes		323,781		Law Enforcement Services	774,428
Total Fines, Forfeitures and Penalties		961,679		Recording Fees	696,923
Revenue from Use of Money and Property				Road and Street Services	—
Interest		886,964		Health Fees	976,377
Rents and Concessions		638,633		Mental Health Services	18,445
Royalties		—		California Children Services	1,500
Total Revenue from the Use of Money and Property		1,525,597		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	568,198
State				Library Services	42,023
Highway Users Tax		2,316,174		Park and Recreation Fees	50,924
Motor Vehicle In-Lieu Tax		8,244,478		Other:	
Realignment from the Vehicle License Fee Fund		4,491,453		Personnel Services	—
Public Assistance Administration		7,071,857		Building Maintenance and Grounds	—
Public Assistance Programs		14,776,055		Administrative Services	1,339,628
Realignment for Social Services		3,643,529		Other	126,715
Health:				Total Charges for Current Services	9,156,837
Aid for Mental Health		4,812,505		Miscellaneous Revenue	
Realignment for Mental Health		3,950,090		Other Sales	475,132
Medically Indigent Adults		—		Tobacco Settlement	3,242,764
Alcohol and Drug Abuse		2,202,949		Welfare Repayments	110,571
Other Aid for Health		2,884,869		Cancelled Warrants	19,874
Realignment for Health Services		1,486,839		Other	1,349,091
Homeowners' Property Tax Relief		294,863		Total Miscellaneous Revenue	5,197,432
Open Space Tax Relief		2,824,621		Other Financing Sources	
SB90 Mandated Costs		825,315		Sale of Fixed Assets	191,650
Public Safety Fund		4,195,645		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		183,658		Total Other Financing Sources	191,650
Office of Criminal Justice and Planning Programs		546,056		Total General County Revenues Before Transfers	141,966,816
Library		61,134		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	—
Law Enforcement		138,493		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		4,094,645		Total General County Revenues and Transfers In	\$ 141,966,816
Total State		69,045,228			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Kings

General		Public Ways and Facilities	
Board of Supervisors	\$ 520,897	Total Roads	3,332,810
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	342,686	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	863,583	Total Public Ways and Facilities	3,332,810
Finance		Health	
Auditor-Controller	1,066,070	Total Public Health	7,161,502
Treasurer-Tax Collector	635,076	Total Medical Care	3,004,614
Assessor	1,558,786	Total Mental Health	8,834,629
Other	152,290	Total Drug and Alcohol Abuse Services	1,629,702
Total Finance	3,412,222	Total Health	20,630,447
Counsel		Sanitation	
County Counsel	685,550	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	685,550	Public Assistance	
Total Personnel	615,508	Welfare	
Total Elections	748,469	Administration	16,368,669
Total Communications	1,073,191	Aid Programs - Cash (Grants)	24,233,105
Total Property Management	2,058,832	Total Welfare	40,601,774
Plant Acquisition		Social Services	
Jails	1,266,033	Administration and Programs	298,140
Courts	—	Other	441,383
Other	3,241,273	Total Social Services	739,523
Total Plant Acquisition	4,507,306	General Relief	
Total Promotion	148,878	Aid to Indigents	56,239
Total Other General	2,067,089	Indigent Burial	23,292
Total General	16,180,628	Total General Relief	79,531
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	379,110
Trial Court Maintenance of Effort (MOE)	982,208	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	8,298,514
Other Trial Court	265,504	Other	1,321,227
County Clerk	—	Total Other Public Assistance	9,619,741
Grand Jury (Including Audit)	77,083	Total Public Assistance	51,419,679
District Attorney-Prosecution	3,919,224	Education	
District Attorney-Family Support	4,197,543	Total School Administration	—
Public Defender	289,120	Total Library Services	1,004,909
Court Appointed Counsel	1,337,394	Total Agricultural Education	116,565
Other	10,439	Total Other Education	—
Total Judicial	11,078,515	Total Education	1,121,474
Total Police Protection	8,880,312	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	961,823
Adult Detention	5,919,609	Total Cultural Services	—
Juvenile Detention	2,309,207	Total Veteran Memorial Building	—
Probation	6,282,883	Total Small Craft Harbors	—
Total Detention and Correction	14,511,699	Total Recreation and Cultural	961,823
Total Fire Protection	5,419,707	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	—
Protective Inspection		Total Interest on Long-Term Debt	—
Agricultural Commissioner	1,821,980	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	346,331	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	137,172,266
Total Protective Inspection	2,168,311	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	34,890	Operating Transfers Between Funds Other Than	—
Recorder	438,374	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 137,172,266
Emergency Services	—		
Planning and Zoning	609,383		
Pound	294,247		
Other	89,967		
Total Other Protection	1,466,861		
Total Public Protection	43,525,405		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 76,493,788	\$ 27,207,800	\$ 49,285,988

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Kings

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 3,650,533
Total Other Long-Term Debt Schedule				—	—	—	<u>3,650,533</u>
County Total Bonds and Other Long-Term Debt				<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 3,650,533</u>
Total Future Principal and Interest Balance Due							
Total Lease Obligations							
		<u>\$ —</u>	<u>—</u>				

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2003-04
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 2003-04
Statement of County Revenues
County of Lake

Taxes			Federal	
Property Taxes			Public Assistance Administration	2,662,976
County Wide Secured and Unsecured	\$	11,108,409	Public Assistance Programs	9,824,540
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		1,940,111	Community Development Block Grant	—
Total Property Taxes		13,048,520	Health Grants	859,500
Other Taxes			Other:	
Sales and Use Taxes		2,375,698	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	—
Property Transfer		563,656	DEA Programs/Drug and Alcohol Programs	5,409
Transient Lodging		734,151	District Attorney Programs	837,400
Timber Yield		684	Aging Programs	—
Aircraft		13,160	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	515
Utility Users Tax		—	Law Enforcement	122,253
Other		—	Other	935,381
Total Other Taxes		3,687,349	Total Federal	15,247,974
Total Taxes		16,735,869	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	515,767
Capital Outlay		—	Total Other Aid	515,767
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	371,140
Animal Licenses		40,092	Property Tax Administrative Fees	227,791
Business Licenses		83,168	Auditing and Accounting Fees	1,989,338
Construction Permits		823,687	Communication Services	248,435
Road Privileges and Permits		90,027	Election Services	28,629
Zoning Permits		130,567	Legal Services	209,835
Franchises		692,059	Planning and Engineering Services	1,587,613
Other		743,146	Agricultural Services	4,354
Total Licenses Permits and Franchises		2,602,746	Civil Process Services	37,503
Fines, Forfeitures and Penalties			Court Fees and Costs	327,399
Vehicle Code Fines		460,237	Booking Fees	—
Other Court Fines		169,916	Estate Fees	77,773
Forfeitures and Penalties		148,861	Human Services	84,993
Penalties and Cost on Delinquent Taxes		563,656	Law Enforcement Services	579,109
Total Fines, Forfeitures and Penalties		1,342,670	Recording Fees	716,997
Revenue from Use of Money and Property			Road and Street Services	149,249
Interest		434,661	Health Fees	94,809
Rents and Concessions		43,634	Mental Health Services	134,688
Royalties		—	California Children Services	3,180
Total Revenue from the Use of Money and Property		478,295	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	260,526
State			Library Services	22,342
Highway Users Tax		1,900,911	Park and Recreation Fees	10,033
Motor Vehicle In-Lieu Tax		3,002,248	Other:	
Realignment from the Vehicle License Fee Fund		1,627,546	Personnel Services	230,302
Public Assistance Administration		458,677	Building Maintenance and Grounds	—
Public Assistance Programs		10,254,218	Administrative Services	—
Realignment for Social Services		5,362,504	Other	1,788,361
Health:			Total Charges for Current Services	9,184,399
Aid for Mental Health		6,989,515	Miscellaneous Revenue	
Realignment for Mental Health		—	Other Sales	27,508
Medically Indigent Adults		—	Tobacco Settlement	120,857
Alcohol and Drug Abuse		1,083,594	Welfare Repayments	52,627
Other Aid for Health		1,070,537	Cancelled Warrants	88,956
Realignment for Health Services		570,316	Other	1,348,088
Homeowners' Property Tax Relief		215,436	Total Miscellaneous Revenue	1,638,036
Open Space Tax Relief		70,250	Other Financing Sources	
SB90 Mandated Costs		1,861	Sale of Fixed Assets	9,695
Public Safety Fund		2,410,023	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		333,919	Total Other Financing Sources	9,695
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	88,587,116
Library		198,734	Transfers In	
District Attorney Programs		709,620	Total Transfers In from Enterprises	—
Law Enforcement		56,045	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,782,989
Other		4,515,711	Total General County Revenues and Transfers In	\$ 90,370,105
Total State		40,831,665		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Lake

General		Public Ways and Facilities	
Board of Supervisors	\$ 321,826	Total Roads	4,737,876
Clerk of the Board	62,772	Total Transportation Terminals	—
Administrative Officer	304,203	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	688,801	Total Public Ways and Facilities	4,737,876
Finance		Health	
Auditor-Controller	794,458	Total Public Health	4,939,550
Treasurer-Tax Collector	747,022	Total Medical Care	—
Assessor	887,196	Total Mental Health	6,331,111
Other	110,145	Total Drug and Alcohol Abuse Services	2,554,171
Total Finance	2,538,821	Total Health	13,824,832
Counsel		Sanitation	
County Counsel	526,916	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	526,916	Public Assistance	
Total Personnel	283,218	Welfare	
Total Elections	404,044	Administration	9,490,976
Total Communications	6,447	Aid Programs - Cash (Grants)	18,381,764
Total Property Management	941,555	Total Welfare	27,872,740
Plant Acquisition		Social Services	
Jails	801,248	Administration and Programs	922,348
Courts	—	Other	—
Other	283,244	Total Social Services	922,348
Total Plant Acquisition	1,084,492	General Relief	
Total Promotion	2,372,469	Aid to Indigents	206,985
Total Other General	2,798,332	Indigent Burial	32,143
Total General	11,645,095	Total General Relief	239,128
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	158,301
Trial Court Maintenance of Effort (MOE)	375,570	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	222,468	Workforce Investment Act (WIA)	—
Other Trial Court	950	Other	662,293
County Clerk	—	Total Other Public Assistance	662,293
Grand Jury (Including Audit)	33,477	Total Public Assistance	29,854,810
District Attorney-Prosecution	1,571,001	Education	
District Attorney-Family Support	2,605,426	Total School Administration	—
Public Defender	773,310	Total Library Services	742,303
Court Appointed Counsel	—	Total Agricultural Education	127,747
Other	936,375	Total Other Education	—
Total Judicial	6,518,577	Total Education	870,050
Total Police Protection	7,533,979	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	510,067
Adult Detention	6,305,871	Total Cultural Services	109,642
Juvenile Detention	1,226,889	Total Veteran Memorial Building	—
Probation	1,501,866	Total Small Craft Harbors	—
Total Detention and Correction	9,034,626	Total Recreation and Cultural	619,709
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	74,003
Protective Inspection		Total Interest on Long-Term Debt	—
Agricultural Commissioner	498,008	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,378,669	Total Debt Service	74,003
Other	—	Total General County Expenditures Before Transfers	88,861,296
Total Protective Inspection	1,876,677	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	52,556
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	305,948	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 88,913,852
Emergency Services	343,514		
Planning and Zoning	899,166		
Pound	660,844		
Other	61,590		
Total Other Protection	2,271,062		
Total Public Protection	27,234,921		

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

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Lake

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 2,738,967
Postclosure Landfill Liability	—	—	—	—	—	—	2,632,228
Total Other Long-Term Debt Schedule				—	—	—	5,371,195
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 5,371,195

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ —
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2003-04
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	\$ 8,695
Total Operating Expenses	51,305
Net Operating Income (Loss)	(42,610)
Total Non-Operating Revenue	30,429
Total Non-Operating Expenses	16,325
Income (Loss) Before Operating Transfers	(28,506)
Transfers In from the County	52,556
Transfers Out to the County	—
Net Transfers In (Out)	52,556
Net Income (Loss)	\$ 24,050
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	\$ 2,267,778
Total Operating Expenses	2,117,870
Net Operating Income (Loss)	149,908
Total Non-Operating Revenues	165,424
Total Non-Operating Expenses	20,200
Income (Loss) Before Operating Transfers	295,132
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 295,132
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 2003-04
Statement of County Revenues
County of Lassen

Taxes				Federal	
Property Taxes				Public Assistance Administration	2,339,921
County Wide Secured and Unsecured	\$	3,241,450		Public Assistance Programs	3,136,223
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		12,898		Community Development Block Grant	—
Total Property Taxes		3,254,348		Health Grants	111,718
Other Taxes				Other:	
Sales and Use Taxes		913,187		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	—
Property Transfer		128,383		DEA Programs/Drug and Alcohol Programs	401,806
Transient Lodging		50,675		District Attorney Programs	—
Timber Yield		55,212		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	17,508
Utility Users Tax		—		Law Enforcement	41,307
Other		—		Other	2,357,658
Total Other Taxes		1,147,457		Total Federal	8,406,141
Total Taxes		4,401,805		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	420,410
Capital Outlay		—		Total Other Aid	420,410
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	30,127
Animal Licenses		10,467		Property Tax Administrative Fees	78,164
Business Licenses		—		Auditing and Accounting Fees	90,783
Construction Permits		536,878		Communication Services	108,358
Road Privileges and Permits		—		Election Services	7,527
Zoning Permits		22,463		Legal Services	110,423
Franchises		48,447		Planning and Engineering Services	47,126
Other		54,986		Agricultural Services	12,623
Total Licenses Permits and Franchises		673,241		Civil Process Services	34,051
Fines, Forfeitures and Penalties				Court Fees and Costs	100,000
Vehicle Code Fines		—		Booking Fees	33,950
Other Court Fines		1,460,460		Estate Fees	—
Forfeitures and Penalties		50,973		Human Services	22,487
Penalties and Cost on Delinquent Taxes		369,933		Law Enforcement Services	66,297
Total Fines, Forfeitures and Penalties		1,881,366		Recording Fees	141,994
Revenue from Use of Money and Property				Road and Street Services	989
Interest		509,813		Health Fees	66,573
Rents and Concessions		959,777		Mental Health Services	45,367
Royalties		—		California Children Services	287
Total Revenue from the Use of Money and Property		1,469,590		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	2,636,070
State				Library Services	—
Highway Users Tax		1,633,559		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		1,848,642		Other:	
Realignment from the Vehicle License Fee Fund		1,849,322		Personnel Services	—
Public Assistance Administration		2,182,755		Building Maintenance and Grounds	—
Public Assistance Programs		2,343,218		Administrative Services	203,554
Realignment for Social Services		1,175,755		Other	2,118,397
Health:				Total Charges for Current Services	5,955,147
Aid for Mental Health		1,933,407		Miscellaneous Revenue	
Realignment for Mental Health		858,657		Other Sales	341,905
Medically Indigent Adults		—		Tobacco Settlement	370,164
Alcohol and Drug Abuse		424,026		Welfare Repayments	413,642
Other Aid for Health		408,512		Cancelled Warrants	17,416
Realignment for Health Services		534,539		Other	348,545
Homeowners' Property Tax Relief		67,740		Total Miscellaneous Revenue	1,491,672
Open Space Tax Relief		426,910		Other Financing Sources	
SB90 Mandated Costs		—		Sale of Fixed Assets	53,460
Public Safety Fund		1,375,022		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		318,156		Total Other Financing Sources	53,460
Office of Criminal Justice and Planning Programs		84,392		Total General County Revenues Before Transfers	49,982,828
Library		—		Transfers In	
District Attorney Programs		75,104		Total Transfers In from Enterprises	—
Law Enforcement		—		Operating Transfers Between Funds Other Than Governmental and Enterprise	1,089,216
Other		7,690,280		Total General County Revenues and Transfers In	\$ 51,072,044
Total State		25,229,996			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Lassen

General		Public Ways and Facilities	
Board of Supervisors	\$ 254,034	Total Roads	7,066,993
Clerk of the Board	77,202	Total Transportation Terminals	—
Administrative Officer	304,378	Total Transportation Systems	445,070
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	635,614	Total Public Ways and Facilities	7,512,063
Finance		Health	
Auditor-Controller	445,080	Total Public Health	2,673,630
Treasurer-Tax Collector	250,658	Total Medical Care	—
Assessor	579,942	Total Mental Health	2,669,519
Other	203,057	Total Drug and Alcohol Abuse Services	1,510,122
Total Finance	1,478,737	Total Health	6,853,271
Counsel		Sanitation	
County Counsel	266,988	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	266,988	Public Assistance	
Total Personnel	193,847	Welfare	
Total Elections	236,635	Administration	4,304,713
Total Communications	850,257	Aid Programs - Cash (Grants)	6,998,312
Total Property Management	870,703	Total Welfare	11,303,025
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	938,136
Courts	31,850	Other	—
Other	177,441	Total Social Services	938,136
Total Plant Acquisition	209,291	General Relief	
Total Promotion	434,030	Aid to Indigents	268,111
Total Other General	1,346,179	Indigent Burial	30,592
Total General	6,522,281	Total General Relief	298,703
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	51,856
Trial Court Maintenance of Effort (MOE)	430,163	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	212,822	Workforce Investment Act (WIA)	—
Other Trial Court	188,422	Other	—
County Clerk	31,734	Total Other Public Assistance	—
Grand Jury (Including Audit)	19,564	Total Public Assistance	12,591,720
District Attorney-Prosecution	658,189	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	441,811	Total Library Services	—
Court Appointed Counsel	671,178	Total Agricultural Education	95,010
Other	—	Total Other Education	—
Total Judicial	2,653,883	Total Education	95,010
Total Police Protection	2,996,516	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	238,426
Adult Detention	4,355,179	Total Cultural Services	—
Juvenile Detention	1,331,351	Total Veteran Memorial Building	—
Probation	935,495	Total Small Craft Harbors	—
Total Detention and Correction	6,622,025	Total Recreation and Cultural	238,426
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	488,275
Protective Inspection		Total Interest on Long-Term Debt	122,116
Agricultural Commissioner	196,802	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	410,264	Total Debt Service	610,391
Other	—	Total General County Expenditures Before Transfers	49,720,658
Total Protective Inspection	607,066	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	194,440	Governmental and Enterprise	204,430
Coroner	—	Total General County Expenditures and Transfers Out	\$ 49,925,088
Emergency Services	406,372		
Planning and Zoning	1,237,262		
Pound	113,837		
Other	466,095		
Total Other Protection	2,418,006		
Total Public Protection	15,297,496		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 20,845,274	\$ 7,535,670	\$ 13,309,604

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Lassen

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
Jail and Misc. Projects	1998	1998	2009	\$ 6,030,000	\$ 6,030,000	\$ 2,655,570	\$ 3,374,430
Total Revenue Bonds				<u>6,030,000</u>	<u>6,030,000</u>	<u>2,655,570</u>	<u>3,374,430</u>
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	1,115,235
Total Other Long-Term Debt Schedule				<u>—</u>	<u>—</u>	<u>—</u>	<u>1,115,235</u>
County Total Bonds and Other Long-Term Debt				<u>\$ 6,030,000</u>	<u>\$ 6,030,000</u>	<u>\$ 2,655,570</u>	<u>\$ 4,489,665</u>

Total Future Principal
and Interest Balance Due

Total Lease Obligations	<u>\$ —</u>
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 105,691
Local Cash Grants	386,546
State Cash Grants	51,757
Federal Cash Grants	58,425
Other Revenues	7,444
Total Revenues	<u>609,863</u>
Purchased Transportation	609,863
Other Expenses	159,054
Total Expenses	<u>768,917</u>
Net Transit Income (Loss)	<u>(159,054)</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ (159,054)</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ 73,361
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ 73,361</u>

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Lassen

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	48,868
Total Non-Operating Expenses	168,085
Income (Loss) Before Operating Transfers	(119,217)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (119,217)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Los Angeles

Taxes				Federal	
Property Taxes				Public Assistance Administration	1,248,793,395
County Wide Secured and Unsecured	\$	1,769,368,099		Public Assistance Programs	1,053,164,466
Less Than County Wide Funds - Secured and Unsecured		44,847,210		Health Administration	352,498,499
Voter Approved Indebtedness		8,552,633		Workforce Investment Act (WIA)	46,089,273
Prior Year Secured and Unsecured		30,178,120		Community Development Block Grant	2,049,485
Total Property Taxes		1,852,946,062		Health Grants	170,245,246
Other Taxes				Other:	
Sales and Use Taxes		44,886,216		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		24,111,502		Office of Criminal Justice and Planning Programs	—
Property Transfer		79,332,922		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		10,269,467		District Attorney Programs	—
Timber Yield		—		Aging Programs	6,020,735
Aircraft		9,179,601		Senior Citizens Programs	32,824,456
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		52,576,965		Law Enforcement	13,876,508
Other		200,200,054		Other	128,886,146
Total Other Taxes		420,556,727		Total Federal	3,054,448,209
Total Taxes		2,273,502,789		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		5,630,203		Other Governmental Agencies	80,837,818
Capital Outlay		—		Total Other Aid	80,837,818
Total Special Benefit Assessments		5,630,203		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	22,870,070
Animal Licenses		8,051,708		Property Tax Administrative Fees	43,583,589
Business Licenses		5,655,179		Auditing and Accounting Fees	20,209,029
Construction Permits		19,258,502		Communication Services	920,229
Road Privileges and Permits		168,803		Election Services	10,455,241
Zoning Permits		2,571,730		Legal Services	16,838,404
Franchises		10,582,786		Planning and Engineering Services	26,731,381
Other		4,023,074		Agricultural Services	2,472,058
Total Licenses Permits and Franchises		50,311,782		Civil Process Services	7,929,422
Fines, Forfeitures and Penalties				Court Fees and Costs	44,592,230
Vehicle Code Fines		15,862,451		Booking Fees	1,008,256
Other Court Fines		165,493,840		Estate Fees	3,778,382
Forfeitures and Penalties		30,504,546		Human Services	1,332,990
Penalties and Cost on Delinquent Taxes		60,580,127		Law Enforcement Services	380,357,726
Total Fines, Forfeitures and Penalties		272,440,964		Recording Fees	68,971,543
Revenue from Use of Money and Property				Road and Street Services	(2,306,036)
Interest		57,285,454		Health Fees	52,076,404
Rents and Concessions		58,880,218		Mental Health Services	1,344,408
Royalties		195,404		California Children Services	50,926,306
Total Revenue from the Use of Money and Property		116,361,076		Sanitation Services	18,408,729
Aid from Other Governmental Agencies				Institutional Care and Services	238,925,327
State				Library Services	2,084,089
Highway Users Tax		121,396,271		Park and Recreation Fees	16,483,906
Motor Vehicle In-Lieu Tax		573,859,030		Other:	
Realignment from the Vehicle License Fee Fund		444,810,966		Personnel Services	5,362,622
Public Assistance Administration		650,168,526		Building Maintenance and Grounds	—
Public Assistance Programs		563,497,768		Administrative Services	—
Realignment for Social Services		340,338,117		Other	318,517,285
Health:				Total Charges for Current Services	1,353,873,590
Aid for Mental Health		195,238,347		Miscellaneous Revenue	
Realignment for Mental Health		225,196,235		Other Sales	2,312,028
Medically Indigent Adults		—		Tobacco Settlement	101,359,119
Alcohol and Drug Abuse		25,061,616		Welfare Repayments	—
Other Aid for Health		75,649,631		Cancelled Warrants	5,074,858
Realignment for Health Services		128,852,312		Other	144,161,598
Homeowners' Property Tax Relief		21,130,148		Total Miscellaneous Revenue	252,907,603
Open Space Tax Relief		40,052		Other Financing Sources	
SB90 Mandated Costs		39,992,051		Sale of Fixed Assets	6,987,913
Public Safety Fund		540,563,244		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		40,915,792		Total Other Financing Sources	6,987,913
Office of Criminal Justice and Planning Programs		7,659,598		Total General County Revenues Before Transfers	11,854,665,959
Library		1,876,362		Transfers In	
District Attorney Programs		72,418,249		Total Transfers In from Enterprises	425,915,744
Law Enforcement		—		Operating Transfers Between Funds Other Than Governmental and Enterprise	7,776,942
Other		318,699,697		Total General County Revenues and Transfers In	\$ 12,288,358,645
Total State		4,387,364,012			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Los Angeles

General		Public Ways and Facilities	
Board of Supervisors	\$ 18,506,372	Total Roads	185,926,999
Clerk of the Board	19,789,744	Total Transportation Terminals	—
Administrative Officer	33,725,852	Total Transportation Systems	—
Other	3,771,932	Total Parking Facilities	5,774,413
Total Legislative and Administrative	75,793,900	Total Public Ways and Facilities	191,701,412
Finance		Health	
Auditor-Controller	26,610,344	Total Public Health	584,979,831
Treasurer-Tax Collector	43,844,494	Total Medical Care	603,352,886
Assessor	116,499,758	Total Mental Health	950,311,560
Other	—	Total Drug and Alcohol Abuse Services	157,804,368
Total Finance	186,954,596	Total Health	2,296,448,645
Counsel		Sanitation	
County Counsel	14,070,405	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	14,070,405	Public Assistance	
Total Personnel	16,513,776	Welfare	
Total Elections	40,951,674	Administration	1,226,264,412
Total Communications	2,191,363	Aid Programs - Cash (Grants)	1,531,408,017
Total Property Management	84,196,522	Total Welfare	2,757,672,429
Plant Acquisition		Social Services	
Jails	196,925	Administration and Programs	1,203,379,556
Courts	47,252,398	Other	—
Other	103,856,876	Total Social Services	1,203,379,556
Total Plant Acquisition	151,306,199	General Relief	
Total Promotion	—	Aid to Indigents	165,753,932
Total Other General	207,706,227	Indigent Burial	—
Total General	779,684,662	Total General Relief	165,753,932
Public Protection		Total Care of Court Wards	12,455,754
Judicial		Total Veteran Services	1,874,504
Trial Court Maintenance of Effort (MOE)	246,332,776	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	14,800,923	Workforce Investment Act (WIA)	45,092,706
Other Trial Court	292,929,697	Other	47,156,118
County Clerk	—	Total Other Public Assistance	92,248,824
Grand Jury (Including Audit)	1,023,529	Total Public Assistance	4,233,384,999
District Attorney-Prosecution	232,191,925	Education	
District Attorney-Family Support	175,171,284	Total School Administration	—
Public Defender	154,771,361	Total Library Services	80,290,169
Court Appointed Counsel	—	Total Agricultural Education	—
Other	—	Total Other Education	—
Total Judicial	1,117,221,495	Total Education	80,290,169
Total Police Protection	1,033,691,751	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	120,538,023
Adult Detention	451,014,457	Total Cultural Services	54,190,825
Juvenile Detention	211,449,269	Total Veteran Memorial Building	—
Probation	250,097,326	Total Small Craft Harbors	—
Total Detention and Correction	912,561,052	Total Recreation and Cultural	174,728,848
Total Fire Protection	5,568,281	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	193,518,555
Protective Inspection		Total Interest on Long-Term Debt	70,383,406
Agricultural Commissioner	17,698,634	Total Interest on Short-Term Notes and Warrants	5,706,443
Building Inspector	—	Total Debt Service	269,608,404
Other	4,783,415	Total General County Expenditures Before Transfers	11,296,198,268
Total Protective Inspection	22,482,049	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	722,440,097
Local Agency Formation Commission (LAFCO)	238,430	Operating Transfers Between Funds Other Than	—
Recorder	62,981,652	Governmental and Enterprise	3,907,208
Coroner	20,209,437	Total General County Expenditures and Transfers Out	\$ 12,022,545,573
Emergency Services	7,214,693		
Planning and Zoning	12,069,046		
Pound	17,586,688		
Other	58,526,555		
Total Other Protection	178,826,501		
Total Public Protection	3,270,351,129		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 10,216,355,238	\$ 4,012,377,959	\$ 6,203,977,279

Table 6. Counties Annual Report — Fiscal Year 2003-04
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		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Certificates Series A	1986	1986	2008	\$ 341,981,268	\$ 341,981,268	\$ 310,685,032	\$ 31,296,236
Pension Certificates Series A (Ent)	1986	1986	2008	119,512,050	119,512,050	108,574,968	10,937,082
Pension Bonds, Series 1994 A	1994	1996	2006	827,599,305	827,599,305	528,455,710	299,143,595
Pension Bonds, Series 1994 A (Ent)	1994	1996	2006	289,235,695	289,235,695	184,674,290	104,561,405
Pension Bonds, Series 1994 C	1994	2007	2010	184,066,332	184,066,332	—	184,066,332
Pension Bonds, Series 1994 C (Ent)	1994	2007	2010	64,328,900	64,328,900	—	64,328,900
Pension Bond Restruct. 1994 D	1996	1996	2011	444,613,200	444,613,200	145,745,742	298,867,458
Pension Bond Restruct. 1994 D (Ent)	1996	1996	2011	155,386,800	155,386,800	50,937,095	104,449,705
Pension Refunding Bonds	1996	1996	2007	242,611,326	242,611,326	105,747,326	136,864,000
Pension Refunding Bonds (Ent)	1996	1996	2007	84,788,674	84,788,674	36,952,674	47,836,000
Total Pension Obligation Bonds				2,754,123,550	2,754,123,550	1,471,772,837	1,282,350,713
Revenue Bonds							
Marina Del Rey	1993	1993	2008	90,686,163	90,686,163	69,771,559	20,914,604
Total Revenue Bonds				90,686,163	90,686,163	69,771,559	20,914,604
Special Assessment Bonds							
1915 Act-Landslide Mit.-Bg Rck Mesa	1990	1991	2010	10,420,000	10,420,000	5,695,000	4,725,000
Total Special Assessment Bonds				10,420,000	10,420,000	5,695,000	4,725,000
General Obligation Bonds							
Detention Facilities	1987	1988	2007	96,000,000	96,000,000	72,530,000	23,470,000
Total General Obligation Bonds				96,000,000	96,000,000	72,530,000	23,470,000
Improvement Districts Bonds							
Street Improvements	1979	1981	2008	18,295,156	17,578,985	17,318,655	260,330
Total Improvement Districts Bonds				18,295,156	17,578,985	17,318,655	260,330
Other Long-Term Debt Schedule							
Boating & Waterways Seawall Loans	—	—	—	—	—	—	22,342,773
Commercial Paper (Ent)	—	—	—	—	—	—	153,800,000
Compensated Absences	—	—	—	—	—	—	455,292,000
Museum of Art - Series A and B	—	—	—	—	—	—	3,400,000
Other Capital Leases	—	—	—	—	—	—	110,514,899
Other Hospital Capital Leases (Ent)	—	—	—	—	—	—	782,796
Total Other Long-Term Debt Schedule				—	—	—	746,132,468
County Total Bonds and Other Long-Term Debt				\$ 2,969,524,869	\$ 2,968,808,698	\$ 1,637,088,051	\$ 2,077,853,115
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 2,562,791,138					

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

Table 6. Counties Annual Report — Fiscal Year 2003-04

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 4,918,086,553
Total Deductions from Revenues	<u>2,474,617,574</u>
Net Patient Revenue	<u>2,443,468,979</u>
Total Other Operating Revenues	<u>51,941,270</u>
Total Operating Revenue	<u>2,495,410,249</u>
Total Operating Expenses	<u>2,484,838,240</u>
Net Operating Income (Loss)	<u>10,572,009</u>
Total Non-Operating Revenue	3,133,896
Total Non-Operating Expenses	<u>44,609,673</u>
Net Non-Operating Income	<u>(41,475,777)</u>
Net Income Before Extraordinary Items	<u>(30,903,768)</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>(30,903,768)</u>
Transfers In from the County	722,440,097
Transfers Out to the County	<u>425,915,744</u>
Net Transfers In (Out)	<u>296,524,353</u>
Net Income (Loss)	<u>\$ 265,620,585</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 3,178,812</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 1,840,176
Local Cash Grants	17,829,481
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	512,154
Total Revenues	<u>20,181,811</u>
Purchased Transportation	12,903,734
Other Expenses	<u>7,385,782</u>
Total Expenses	<u>20,289,516</u>
Net Transit Income (Loss)	<u>(107,705)</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ (107,705)</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2003-04
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	\$	381,397
Total Operating Expenses		2,014,489
Net Operating Income (Loss)		(1,633,092)
Total Non-Operating Revenue		3,745,882
Total Non-Operating Expenses		186,123
Income (Loss) Before Operating Transfers		1,926,667
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	1,926,667
Current Year Capital Outlay (Enterprise Activity)	\$	1,967,407

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

Other Enterprise Statement of Revenues and Expenses:

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

Table 6. Counties Annual Report — Fiscal Year 2003-04

Comments

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

1. General operating expenditures, Communications department, includes intrafund billings to various other departments. The county reported Communications operating expenditures of \$2,191,363 and no capital outlay expenditures. The county is unable to eliminate the intrafund billings in the current year, thus creating an overstatement of various departmental operating expenditures and an understatement of the Communications department expenditures. Revenues are not impacted by these intrafund billings. The Communications department's actual current year operating expenditures are \$54,998,296.
Reference: Table 6, Statement of County Expenditures.

2. Other Long-Term Debt - Boating & Waterways Seawall Loans, Museum of Art - Series A and B, and Other Capital Leases - principal and interest operating expenditures are allocated over various operating expenditure categories by department in lieu of being reported in the debt service principal and interest operating expenditure categories. The county reported in this manner to determine the true departmental cost for budgetary purposes. The amounts reported in each operating expenditure category by department are indeterminable.

The detail of debt service expenditures allocated by department in lieu of being reported on the debt service expenditure lines is as follows: Other Long-Term Debt: Total Principal, \$12,235,134; and Total Interest, \$12,022,235.
Reference: Table 6, Statement of County Expenditures.

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

The detail of debt service expenditures allocated by department in lieu of being reported on the debt service expenditure lines is as follows. Long-Term Capital Leases: Total Principal, \$80,896,641; and Total Interest, \$91,863,344.
Reference: Table 6, Statement of County Expenditures.

4. Informational Note: County voters approved a special tax on structural improvements within the county, referred to as Health Services Measure B, in November 2002. 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 of Los Angeles recognized Health Services Measure B revenue in the amount of \$176.5 million in the 2003-04 fiscal year.
Reference: Table 6, Statement of County Revenues.

5. Informational Note: Revenues for Charges for Current Services, Road and Street Services, reflect a negative balance of (\$2,306,036) due to an accrual reversal. The actual current year revenues are \$1,267,033.
Reference: Table 6, Statement of County Revenues.

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Madera

Taxes			Federal	
Property Taxes			Public Assistance Administration	5,257,305
County Wide Secured and Unsecured	\$	11,090,610	Public Assistance Programs	10,900,978
Less Than County Wide Funds - Secured and Unsecured		98,028	Health Administration	—
Voter Approved Indebtedness		144	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		(34,338)	Community Development Block Grant	—
Total Property Taxes		11,154,444	Health Grants	4,338,765
Other Taxes			Other:	
Sales and Use Taxes		4,836,176	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		1,164,993	Office of Criminal Justice and Planning Programs	—
Property Transfer		823,014	DEA Programs/Drug and Alcohol Programs	660,658
Transient Lodging		1,460,654	District Attorney Programs	1,815,486
Timber Yield		12,090	Aging Programs	—
Aircraft		29,017	Senior Citizens Programs	31,399
Construction Development Taxes		—	Road Projects	168,824
Utility Users Tax		—	Law Enforcement	24,096
Other		800	Other	1,651,834
Total Other Taxes		8,326,744	Total Federal	24,849,345
Total Taxes		19,481,188	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	1,853,302
Capital Outlay		—	Total Other Aid	1,853,302
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	212,667
Animal Licenses		28,233	Property Tax Administrative Fees	294,711
Business Licenses		94,025	Auditing and Accounting Fees	56,230
Construction Permits		1,336,700	Communication Services	—
Road Privileges and Permits		116,008	Election Services	37,042
Zoning Permits		130,873	Legal Services	91,763
Franchises		1,233,776	Planning and Engineering Services	2,530,075
Other		899,564	Agricultural Services	124,815
Total Licenses Permits and Franchises		3,839,179	Civil Process Services	74,470
Fines, Forfeitures and Penalties			Court Fees and Costs	337,041
Vehicle Code Fines		51,146	Booking Fees	89,402
Other Court Fines		2,195,341	Estate Fees	50,327
Forfeitures and Penalties		59,197	Human Services	117,155
Penalties and Cost on Delinquent Taxes		1,846,973	Law Enforcement Services	359,465
Total Fines, Forfeitures and Penalties		4,152,657	Recording Fees	1,208,777
Revenue from Use of Money and Property			Road and Street Services	1,074,677
Interest		481,937	Health Fees	168,922
Rents and Concessions		40,240	Mental Health Services	19,213
Royalties		—	California Children Services	640
Total Revenue from the Use of Money and Property		522,177	Sanitation Services	1,233,339
Aid from Other Governmental Agencies			Institutional Care and Services	92,687
State			Library Services	47,390
Highway Users Tax		3,386,794	Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		6,833,532	Other:	
Realignment from the Vehicle License Fee Fund		5,400,747	Personnel Services	—
Public Assistance Administration		3,995,215	Building Maintenance and Grounds	—
Public Assistance Programs		13,778,799	Administrative Services	316,795
Realignment for Social Services		2,651,878	Other	2,082,996
Health:			Total Charges for Current Services	10,620,599
Aid for Mental Health		2,562,502	Miscellaneous Revenue	
Realignment for Mental Health		1,885,533	Other Sales	55,480
Medically Indigent Adults		—	Tobacco Settlement	—
Alcohol and Drug Abuse		14,422	Welfare Repayments	191,059
Other Aid for Health		1,883,738	Cancelled Warrants	9,213
Realignment for Health Services		1,863,390	Other	861,006
Homeowners' Property Tax Relief		214,456	Total Miscellaneous Revenue	1,116,758
Open Space Tax Relief		1,482,950	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	24,514
Public Safety Fund		4,836,504	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		697,232	Total Other Financing Sources	24,514
Office of Criminal Justice and Planning Programs		16,219	Total General County Revenues Before Transfers	122,486,215
Library		132,592	Transfers In	
District Attorney Programs		1,132,887	Total Transfers In from Enterprises	—
Law Enforcement		949,310	Operating Transfers Between Funds Other Than Governmental and Enterprise	304,312
Other		2,307,796	Total General County Revenues and Transfers In	\$ 122,790,527
Total State		56,026,496		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Madera

General		Public Ways and Facilities	
Board of Supervisors	\$ —	Total Roads	8,158,600
Clerk of the Board	876,292	Total Transportation Terminals	—
Administrative Officer	408,857	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,285,149	Total Public Ways and Facilities	8,158,600
Finance		Health	
Auditor-Controller	1,106,798	Total Public Health	3,437,381
Treasurer-Tax Collector	510,706	Total Medical Care	5,527,523
Assessor	1,959,017	Total Mental Health	7,195,897
Other	265,744	Total Drug and Alcohol Abuse Services	1,530,546
Total Finance	3,842,265	Total Health	17,691,347
Counsel		Sanitation	
County Counsel	788,676	Total Refuse Collection and Disposal	911,304
Other	—	Total Sanitation	911,304
Total Counsel	788,676	Public Assistance	
Total Personnel	460,760	Welfare	
Total Elections	526,670	Administration	13,503,095
Total Communications	—	Aid Programs - Cash (Grants)	26,382,414
Total Property Management	4,672,890	Total Welfare	39,885,509
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,858,464
Courts	—	Other	—
Other	1,476,415	Total Social Services	1,858,464
Total Plant Acquisition	1,476,415	General Relief	
Total Promotion	210,000	Aid to Indigents	823,079
Total Other General	2,826,540	Indigent Burial	34,053
Total General	16,089,365	Total General Relief	857,132
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	145,362
Trial Court Maintenance of Effort (MOE)	1,042,797	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	115,952	Other	325,332
County Clerk	357,309	Total Other Public Assistance	325,332
Grand Jury (Including Audit)	41,884	Total Public Assistance	43,071,799
District Attorney-Prosecution	2,209,027	Education	
District Attorney-Family Support	2,695,325	Total School Administration	—
Public Defender	1,439,089	Total Library Services	1,199,101
Court Appointed Counsel	—	Total Agricultural Education	124,955
Other	—	Total Other Education	—
Total Judicial	7,901,383	Total Education	1,324,056
Total Police Protection	8,905,287	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	7,927,080	Total Cultural Services	13,715
Juvenile Detention	3,735,472	Total Veteran Memorial Building	—
Probation	3,050,464	Total Small Craft Harbors	—
Total Detention and Correction	14,713,016	Total Recreation and Cultural	13,715
Total Fire Protection	4,335,998	Debt Service	
Total Flood Control - Soil and Water Conservation	378,715	Total Retirement of Long-Term Debt	52,669
Protective Inspection		Total Interest on Long-Term Debt	62,236
Agricultural Commissioner	873,468	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	952,085	Total Debt Service	114,905
Other	91,690	Total General County Expenditures Before Transfers	128,242,327
Total Protective Inspection	1,917,243	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	12,000
Local Agency Formation Commission (LAFCO)	23,558	Operating Transfers Between Funds Other Than	—
Recorder	167,170	Governmental and Enterprise	—
Coroner	168,254	Total General County Expenditures and Transfers Out	\$ 128,254,327
Emergency Services	610,078		
Planning and Zoning	1,053,654		
Pound	638,881		
Other	53,999		
Total Other Protection	2,715,594		
Total Public Protection	40,867,236		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 46,491,624	\$ 33,304,763	\$ 13,186,861

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Madera

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 7,410,807
Electr Monitoring Equip	—	—	—	—	—	—	27,739
Landfill Liability	—	—	—	—	—	—	6,350,245
Personal Computers - Assessor	—	—	—	—	—	—	37,579
Recycling Facility	—	—	—	—	—	—	997,975
Total Other Long-Term Debt Schedule				—	—	—	14,824,345
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 14,824,345

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 826,587
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2003-04
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	\$ 2,346,576
Total Operating Expenses	2,378,250
Net Operating Income (Loss)	(31,674)
Total Non-Operating Revenues	(7,226)
Total Non-Operating Expenses	45,416
Income (Loss) Before Operating Transfers	(84,316)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (84,316)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Putney Ranch Camp

Total Operating Revenue	\$ 39,541
Total Operating Expense	56,913
Net Operating Income (Loss)	(17,372)
Total Non-Operating Revenue	101
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(17,271)
Transfers In from the County	12,000
Transfers Out to the County	—
Net Transfers In (Out)	12,000
Net Income (Loss)	\$ (5,271)
Current Year Capital Outlay	\$ —

Comments

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

1. Informational Note: The Other Enterprise, Putney Ranch Camp, was formerly named Parks. The name was changed to specifically identify the park. Reference: Table 6, Statement of Enterprise/Activity Revenues and Expenses.

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Marin

Taxes			Federal	
Property Taxes			Public Assistance Administration	6,691,233
County Wide Secured and Unsecured	\$	85,001,165	Public Assistance Programs	17,996,832
Less Than County Wide Funds - Secured and Unsecured		8,180,301	Health Administration	6,006
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	4,255,036
Prior Year Secured and Unsecured		60,136	Community Development Block Grant	5,006,301
Total Property Taxes		93,241,602	Health Grants	3,396,014
Other Taxes			Other:	
Sales and Use Taxes		3,300,049	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	—
Property Transfer		4,123,437	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		1,445,777	District Attorney Programs	—
Timber Yield		—	Aging Programs	757,324
Aircraft		245,333	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	1,319,384
Other		—	Other	1,260,741
Total Other Taxes		9,114,596	Total Federal	40,688,871
Total Taxes		102,356,198	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		1,662,826	Other Governmental Agencies	1,658,935
Capital Outlay		—	Total Other Aid	1,658,935
Total Special Benefit Assessments		1,662,826	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	3,571,526
Animal Licenses		180,982	Property Tax Administrative Fees	11,363
Business Licenses		1,659,701	Auditing and Accounting Fees	181,793
Construction Permits		2,480,430	Communication Services	1,592,176
Road Privileges and Permits		58,224	Election Services	696,052
Zoning Permits		842,420	Legal Services	242,364
Franchises		535,615	Planning and Engineering Services	1,036,848
Other		2,785,127	Agricultural Services	—
Total Licenses Permits and Franchises		8,542,499	Civil Process Services	67,986
Fines, Forfeitures and Penalties			Court Fees and Costs	539,071
Vehicle Code Fines		241,406	Booking Fees	397,685
Other Court Fines		3,107,007	Estate Fees	349,195
Forfeitures and Penalties		1,187,568	Human Services	52,971
Penalties and Cost on Delinquent Taxes		3,607,133	Law Enforcement Services	453,544
Total Fines, Forfeitures and Penalties		8,143,114	Recording Fees	1,828,186
Revenue from Use of Money and Property			Road and Street Services	—
Interest		2,283,020	Health Fees	474,996
Rents and Concessions		1,483,429	Mental Health Services	1,365,262
Royalties		506	California Children Services	2,950
Total Revenue from the Use of Money and Property		3,766,955	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	619,454
State			Library Services	313,404
Highway Users Tax		4,518,571	Park and Recreation Fees	596,117
Motor Vehicle In-Lieu Tax		12,509,440	Other:	
Realignment from the Vehicle License Fee Fund		13,541,786	Personnel Services	—
Public Assistance Administration		7,212,656	Building Maintenance and Grounds	—
Public Assistance Programs		9,585,795	Administrative Services	—
Realignment for Social Services		5,765,059	Other	23,369,463
Health:			Total Charges for Current Services	37,762,406
Aid for Mental Health		7,374,079	Miscellaneous Revenue	
Realignment for Mental Health		9,537,081	Other Sales	215,516
Medically Indigent Adults		160,819	Tobacco Settlement	594,993
Alcohol and Drug Abuse		437,324	Welfare Repayments	—
Other Aid for Health		3,404,356	Cancelled Warrants	—
Realignment for Health Services		3,481,548	Other	5,140,121
Homeowners' Property Tax Relief		744,226	Total Miscellaneous Revenue	5,950,630
Open Space Tax Relief		—	Other Financing Sources	
SB90 Mandated Costs		7,944	Sale of Fixed Assets	—
Public Safety Fund		18,838,650	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—	Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	326,127,775
Library		209,817	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	—
Law Enforcement		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	8,973,534
Other		18,266,190	Total General County Revenues and Transfers In	\$ 335,101,309
Total State		115,595,341		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Marin

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,201,024	Total Roads	6,435,665
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,496,314	Total Transportation Systems	1,312,677
Other	112,832	Total Parking Facilities	—
Total Legislative and Administrative	3,810,170	Total Public Ways and Facilities	7,748,342
Finance		Health	
Auditor-Controller	3,377,551	Total Public Health	31,615,274
Treasurer-Tax Collector	2,198,699	Total Medical Care	7,630,313
Assessor	6,172,144	Total Mental Health	23,908,061
Other	(1,721,320)	Total Drug and Alcohol Abuse Services	6,092,468
Total Finance	10,027,074	Total Health	69,246,116
Counsel		Sanitation	
County Counsel	3,006,986	Total Refuse Collection and Disposal	—
Other	191,068	Total Sanitation	—
Total Counsel	3,198,054	Public Assistance	
Total Personnel	3,205,240	Welfare	
Total Elections	2,418,519	Administration	844,099
Total Communications	6,665,809	Aid Programs - Cash (Grants)	18,136,205
Total Property Management	4,697,395	Total Welfare	18,980,304
Plant Acquisition		Social Services	
Jails	78,820	Administration and Programs	20,549,450
Courts	—	Other	—
Other	5,630,096	Total Social Services	20,549,450
Total Plant Acquisition	5,708,916	General Relief	
Total Promotion	30,000	Aid to Indigents	4,549,760
Total Other General	23,182,803	Indigent Burial	—
Total General	62,943,980	Total General Relief	4,549,760
Public Protection		Total Care of Court Wards	69,566
Judicial		Total Veteran Services	72,819
Trial Court Maintenance of Effort (MOE)	2,111,712	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	415,418	Workforce Investment Act (WIA)	5,500,969
Other Trial Court	2,322,830	Other	—
County Clerk	263,425	Total Other Public Assistance	5,500,969
Grand Jury (Including Audit)	104,371	Total Public Assistance	49,722,868
District Attorney-Prosecution	11,568,733	Education	
District Attorney-Family Support	4,546,733	Total School Administration	—
Public Defender	6,819,015	Total Library Services	8,993,685
Court Appointed Counsel	—	Total Agricultural Education	203,618
Other	1,810,520	Total Other Education	—
Total Judicial	29,962,757	Total Education	9,197,303
Total Police Protection	19,848,617	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	3,537,510
Adult Detention	12,852,563	Total Cultural Services	—
Juvenile Detention	2,478,655	Total Veteran Memorial Building	3,342,101
Probation	7,975,755	Total Small Craft Harbors	—
Total Detention and Correction	23,306,973	Total Recreation and Cultural	6,879,611
Total Fire Protection	16,252,805	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	4,054,372
Protective Inspection		Total Interest on Long-Term Debt	6,788,048
Agricultural Commissioner	1,512,140	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,835,124	Total Debt Service	10,842,420
Other	—	Total General County Expenditures Before Transfers	323,643,137
Total Protective Inspection	3,347,264	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	56,434
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	492,860	Governmental and Enterprise	10,490,615
Coroner	993,060	Total General County Expenditures and Transfers Out	\$ 334,190,186
Emergency Services	2,949,862		
Planning and Zoning	4,871,749		
Pound	2,322,783		
Other	2,713,767		
Total Other Protection	14,344,081		
Total Public Protection	107,062,497		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 119,936,952	\$ 104,346,931	\$ 15,590,021

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Marin

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
2003 Unfunded Pension Liab	2003	2003	2026	\$ 112,805,000	\$ 112,805,000	\$ —	\$ 112,805,000
Total Pension Obligation Bonds				112,805,000	112,805,000	—	112,805,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	10,830,958
IBM Main/Peripheral 10047	—	—	—	—	—	—	—
IBM Mainframe 10051	—	—	—	—	—	—	759,675
Infrastructure Fac 10048	—	—	—	—	—	—	257,986
Infrastructure Fac 10049	—	—	—	—	—	—	247,968
Master Equip Lease 10050	—	—	—	—	—	—	122,936
Master Equip Lease 10052	—	—	—	—	—	—	44,410
Total Other Long-Term Debt Schedule				—	—	—	12,263,933
County Total Bonds and Other Long-Term Debt				\$ 112,805,000	\$ 112,805,000	\$ —	\$ 125,068,933
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	77,782,033				

* 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 2003-04
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	\$ 680,624
Total Operating Expenses	634,599
Net Operating Income (Loss)	46,025
Total Non-Operating Revenue	77,522
Total Non-Operating Expenses	62,334
Income (Loss) Before Operating Transfers	61,213
Transfers In from the County	56,434
Transfers Out to the County	—
Net Transfers In (Out)	56,434
Net Income (Loss)	\$ 117,647
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	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Parks

Total Operating Revenue	\$ 1,308,469
Total Operating Expense	1,479,643
Net Operating Income (Loss)	(171,174)
Total Non-Operating Revenue	124,000
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(47,174)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (47,174)
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Mariposa

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,880,151
County Wide Secured and Unsecured	\$	3,481,759	Public Assistance Programs	949,355
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		1,371,471	Community Development Block Grant	402,352
Total Property Taxes		4,853,230	Health Grants	14,969
Other Taxes			Other:	
Sales and Use Taxes		1,359,926	Community Oriented Policing Services (COPS)	10,698
Transportation Tax (Non-Transit)		219,152	Office of Criminal Justice and Planning Programs	416,189
Property Transfer		165,100	DEA Programs/Drug and Alcohol Programs	33,857
Transient Lodging		7,830,955	District Attorney Programs	29,633
Timber Yield		4,259	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	116,299
Other		—	Other	1,679,931
Total Other Taxes		9,579,392	Total Federal	5,533,434
Total Taxes		14,432,622	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	—
Capital Outlay		—	Total Other Aid	—
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	46,560
Animal Licenses		5,385	Property Tax Administrative Fees	—
Business Licenses		—	Auditing and Accounting Fees	9,227
Construction Permits		678,315	Communication Services	—
Road Privileges and Permits		—	Election Services	4,334
Zoning Permits		—	Legal Services	7,837
Franchises		135,993	Planning and Engineering Services	292,267
Other		—	Agricultural Services	5,506
Total Licenses Permits and Franchises		819,693	Civil Process Services	14,427
Fines, Forfeitures and Penalties			Court Fees and Costs	231,813
Vehicle Code Fines		111,541	Booking Fees	—
Other Court Fines		127,067	Estate Fees	11,425
Forfeitures and Penalties		46,270	Human Services	3,166
Penalties and Cost on Delinquent Taxes		129,591	Law Enforcement Services	53,682
Total Fines, Forfeitures and Penalties		414,469	Recording Fees	116,750
Revenue from Use of Money and Property			Road and Street Services	547,172
Interest		259,875	Health Fees	73,649
Rents and Concessions		1,535	Mental Health Services	—
Royalties		—	California Children Services	27,860
Total Revenue from the Use of Money and Property		261,410	Sanitation Services	16,710
Aid from Other Governmental Agencies			Institutional Care and Services	8,740
State			Library Services	15,429
Highway Users Tax		1,169,083	Park and Recreation Fees	16,606
Motor Vehicle In-Lieu Tax		995,980	Other:	
Realignment from the Vehicle License Fee Fund		870,824	Personnel Services	—
Public Assistance Administration		1,950,330	Building Maintenance and Grounds	274,298
Public Assistance Programs		1,262,946	Administrative Services	—
Realignment for Social Services		906,564	Other	743,747
Health:			Total Charges for Current Services	2,521,205
Aid for Mental Health		871,378	Miscellaneous Revenue	
Realignment for Mental Health		450,247	Other Sales	—
Medically Indigent Adults		—	Tobacco Settlement	30,325
Alcohol and Drug Abuse		683,881	Welfare Repayments	—
Other Aid for Health		508,755	Cancelled Warrants	18,071
Realignment for Health Services		250,497	Other	856,757
Homeowners' Property Tax Relief		75,773	Total Miscellaneous Revenue	905,153
Open Space Tax Relief		203,773	Other Financing Sources	
SB90 Mandated Costs		44,843	Sale of Fixed Assets	—
Public Safety Fund		667,862	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		73,635	Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	38,457,962
Library		7,838	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	—
Law Enforcement		111,228	Operating Transfers Between Funds Other Than Governmental and Enterprise	168,000
Other		2,464,539	Total General County Revenues and Transfers In	\$ 38,625,962
Total State		13,569,976		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Mariposa

General		Public Ways and Facilities	
Board of Supervisors	\$ 418,070	Total Roads	4,116,107
Clerk of the Board	44,218	Total Transportation Terminals	—
Administrative Officer	368,075	Total Transportation Systems	—
Other	—	Total Parking Facilities	18,173
Total Legislative and Administrative	830,363	Total Public Ways and Facilities	4,134,280
Finance		Health	
Auditor-Controller	586,954	Total Public Health	1,257,156
Treasurer-Tax Collector	474,737	Total Medical Care	—
Assessor	582,852	Total Mental Health	1,958,722
Other	—	Total Drug and Alcohol Abuse Services	111,405
Total Finance	1,644,543	Total Health	3,327,283
Counsel		Sanitation	
County Counsel	186,931	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	186,931	Public Assistance	
Total Personnel	114,121	Welfare	
Total Elections	193,759	Administration	1,033,453
Total Communications	—	Aid Programs - Cash (Grants)	2,470,835
Total Property Management	1,402,804	Total Welfare	3,504,288
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	2,657,451
Courts	—	Other	390,193
Other	2,665,181	Total Social Services	3,047,644
Total Plant Acquisition	2,665,181	General Relief	
Total Promotion	419,263	Aid to Indigents	20,561
Total Other General	1,046,670	Indigent Burial	—
Total General	8,503,635	Total General Relief	20,561
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	39,292
Trial Court Maintenance of Effort (MOE)	135,457	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	3,647	Workforce Investment Act (WIA)	—
Other Trial Court	15,813	Other	1,512,757
County Clerk	73,448	Total Other Public Assistance	1,512,757
Grand Jury (Including Audit)	58,638	Total Public Assistance	8,124,542
District Attorney-Prosecution	704,225	Education	
District Attorney-Family Support	793,944	Total School Administration	—
Public Defender	—	Total Library Services	388,749
Court Appointed Counsel	341,117	Total Agricultural Education	113,120
Other	11,135	Total Other Education	—
Total Judicial	2,137,424	Total Education	501,869
Total Police Protection	3,213,560	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	264,101
Adult Detention	1,469,506	Total Cultural Services	368,344
Juvenile Detention	191,004	Total Veteran Memorial Building	—
Probation	883,685	Total Small Craft Harbors	—
Total Detention and Correction	2,544,195	Total Recreation and Cultural	632,445
Total Fire Protection	1,120,721	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	175,245
Protective Inspection		Total Interest on Long-Term Debt	133,572
Agricultural Commissioner	211,879	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	572,033	Total Debt Service	308,817
Other	—	Total General County Expenditures Before Transfers	37,741,893
Total Protective Inspection	783,912	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	7,611	Operating Transfers Between Funds Other Than	—
Recorder	175,733	Governmental and Enterprise	—
Coroner	1,057,802	Total General County Expenditures and Transfers Out	\$ 37,741,893
Emergency Services	—		
Planning and Zoning	929,404		
Pound	—		
Other	238,660		
Total Other Protection	2,409,210		
Total Public Protection	12,209,022		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 21,952,108	\$ 15,671,096	\$ 6,281,012

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mariposa

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Federal Construction Loans							
Government Center	1997	—	—	\$ 2,730,850	\$ —	\$ 561,850	\$ 2,169,000
Total Federal Construction Loans				2,730,850	—	561,850	2,169,000
State Construction Loans							
Hangar Construction	1997	—	—	132,686	—	41,282	91,404
Hangar MPA 1-01-L-3	2002	—	—	241,000	—	19,280	221,720
Total State Construction Loans				373,686	—	60,562	313,124
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	1,196,393
Compensated Absences - Transit	—	—	—	—	—	—	10,168
IBM Computer Syst.	—	—	—	—	—	—	—
Postage Machine	—	—	—	—	—	—	6,051
Postclosure Landfill Liability	—	—	—	—	—	—	2,791,356
Precinct Counter	—	—	—	—	—	—	24,488
Solid Waste - Septic	—	—	—	—	—	—	30,500
Trackless Snow Blower	—	—	—	—	—	—	25,165
Total Other Long-Term Debt Schedule				—	—	—	4,084,121
County Total Bonds and Other Long-Term Debt				\$ 3,104,536	\$ —	\$ 622,412	\$ 6,566,245
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	\$ 16,608
Local Cash Grants	185,262
State Cash Grants	46,162
Federal Cash Grants	52,356
Other Revenues	1,859
Total Revenues	302,247
Purchased Transportation	—
Other Expenses	254,878
Total Expenses	254,878
Net Transit Income (Loss)	47,369
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 47,369
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 2003-04
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	\$ 159,041
Total Operating Expenses	199,907
Net Operating Income (Loss)	(40,866)
Total Non-Operating Revenue	117,520
Total Non-Operating Expenses	7,206
Income (Loss) Before Operating Transfers	69,448
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 69,448
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	\$ 968,399
Total Operating Expenses	858,932
Net Operating Income (Loss)	109,467
Total Non-Operating Revenues	27,361
Total Non-Operating Expenses	1,102
Income (Loss) Before Operating Transfers	135,726
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 135,726
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 2003-04
Statement of County Revenues
County of Mendocino

Taxes			Federal	
Property Taxes			Public Assistance Administration	9,531,144
County Wide Secured and Unsecured	\$	20,370,314	Public Assistance Programs	21,044,918
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	6,758
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	309,091
Prior Year Secured and Unsecured		1,741,061	Community Development Block Grant	20,785
Total Property Taxes		22,111,375	Health Grants	—
Other Taxes			Other:	
Sales and Use Taxes		4,346,956	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		91,579	Office of Criminal Justice and Planning Programs	—
Property Transfer		692,485	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		3,520,421	District Attorney Programs	—
Timber Yield		442,120	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	565,849
Other		—	Other	457,538
Total Other Taxes		9,093,561	Total Federal	31,936,083
Total Taxes		31,204,936	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	119,824
Capital Outlay		—	Total Other Aid	119,824
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	136,015
Animal Licenses		224,306	Property Tax Administrative Fees	177,966
Business Licenses		80,719	Auditing and Accounting Fees	245,238
Construction Permits		887,575	Communication Services	29
Road Privileges and Permits		162,626	Election Services	161,552
Zoning Permits		608,853	Legal Services	465,614
Franchises		676,036	Planning and Engineering Services	440,011
Other		381,748	Agricultural Services	25,020
Total Licenses Permits and Franchises		3,021,863	Civil Process Services	42,193
Fines, Forfeitures and Penalties			Court Fees and Costs	2,050,160
Vehicle Code Fines		670,836	Booking Fees	149,000
Other Court Fines		837,832	Estate Fees	73,495
Forfeitures and Penalties		254,464	Human Services	161,968
Penalties and Cost on Delinquent Taxes		1,181,363	Law Enforcement Services	1,538,619
Total Fines, Forfeitures and Penalties		2,944,495	Recording Fees	687,606
Revenue from Use of Money and Property			Road and Street Services	144,048
Interest		1,113,689	Health Fees	1,500,812
Rents and Concessions		41,229	Mental Health Services	589,789
Royalties		—	California Children Services	141,663
Total Revenue from the Use of Money and Property		1,154,918	Sanitation Services	296,226
Aid from Other Governmental Agencies			Institutional Care and Services	366,970
State			Library Services	69,306
Highway Users Tax		3,100,475	Park and Recreation Fees	6,677
Motor Vehicle In-Lieu Tax		7,319,717	Other:	
Realignment from the Vehicle License Fee Fund		4,078,221	Personnel Services	—
Public Assistance Administration		7,664,444	Building Maintenance and Grounds	88,501
Public Assistance Programs		4,583,121	Administrative Services	145,932
Realignment for Social Services		6,411,504	Other	966,202
Health:			Total Charges for Current Services	10,670,612
Aid for Mental Health		8,710,135	Miscellaneous Revenue	
Realignment for Mental Health		2,850,452	Other Sales	337,036
Medically Indigent Adults		—	Tobacco Settlement	368,626
Alcohol and Drug Abuse		1,448,906	Welfare Repayments	48,900
Other Aid for Health		871,046	Cancelled Warrants	7,987
Realignment for Health Services		1,075,296	Other	463,649
Homeowners' Property Tax Relief		338,311	Total Miscellaneous Revenue	1,226,198
Open Space Tax Relief		604,803	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	7,700
Public Safety Fund		5,664,481	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	250,000
Supplemental Law Enforcement Services Fund (SLESF/COPS)		398,196	Total Other Financing Sources	257,700
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	144,955,946
Library		272,562	Transfers In	
District Attorney Programs		1,019,859	Total Transfers In from Enterprises	—
Law Enforcement		111,865	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		5,895,923	Total General County Revenues and Transfers In	\$ 144,955,946
Total State		62,419,317		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Mendocino

General		Public Ways and Facilities	
Board of Supervisors	\$ 618,998	Total Roads	9,569,020
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	506,772	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,125,770	Total Public Ways and Facilities	9,569,020
Finance		Health	
Auditor-Controller	707,933	Total Public Health	5,966,785
Treasurer-Tax Collector	491,818	Total Medical Care	2,187,032
Assessor	1,261,673	Total Mental Health	12,507,371
Other	391,113	Total Drug and Alcohol Abuse Services	2,282,764
Total Finance	2,852,537	Total Health	22,943,952
Counsel		Sanitation	
County Counsel	497,534	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	497,534	Public Assistance	
Total Personnel	573,179	Welfare	
Total Elections	666,537	Administration	5,498,468
Total Communications	—	Aid Programs - Cash (Grants)	19,704,156
Total Property Management	2,437,064	Total Welfare	25,202,624
Plant Acquisition		Social Services	
Jails	160,920	Administration and Programs	22,340,474
Courts	61,858	Other	—
Other	4,035,439	Total Social Services	22,340,474
Total Plant Acquisition	4,258,217	General Relief	
Total Promotion	434,173	Aid to Indigents	917,188
Total Other General	5,285,517	Indigent Burial	23,119
Total General	18,130,528	Total General Relief	940,307
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	225,300
Trial Court Maintenance of Effort (MOE)	717,076	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	2,078,091	Other	—
County Clerk	120,440	Total Other Public Assistance	—
Grand Jury (Including Audit)	112,286	Total Public Assistance	48,708,705
District Attorney-Prosecution	3,366,121	Education	
District Attorney-Family Support	2,410,020	Total School Administration	—
Public Defender	2,698,557	Total Library Services	1,193,224
Court Appointed Counsel	—	Total Agricultural Education	220,264
Other	—	Total Other Education	—
Total Judicial	11,502,591	Total Education	1,413,488
Total Police Protection	8,318,158	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	6,007,302	Total Cultural Services	306,783
Juvenile Detention	2,118,956	Total Veteran Memorial Building	—
Probation	3,333,254	Total Small Craft Harbors	—
Total Detention and Correction	11,459,512	Total Recreation and Cultural	306,783
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	318,309	Total Retirement of Long-Term Debt	3,419,726
Protective Inspection		Total Interest on Long-Term Debt	8,235,252
Agricultural Commissioner	685,660	Total Interest on Short-Term Notes and Warrants	10,673,170
Building Inspector	1,101,050	Total Debt Service	22,328,148
Other	—	Total General County Expenditures Before Transfers	161,182,413
Total Protective Inspection	1,786,710	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	184,431	Operating Transfers Between Funds Other Than	—
Recorder	388,994	Governmental and Enterprise	—
Coroner	1,300,545	Total General County Expenditures and Transfers Out	\$ 161,182,413
Emergency Services	465,428		
Planning and Zoning	1,101,050		
Pound	824,668		
Other	131,393		
Total Other Protection	4,396,509		
Total Public Protection	37,781,789		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 52,079,300	\$ 40,995,005	\$ 11,084,295

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mendocino

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation	1996	1997	2009	\$ 30,720,000	\$ 29,815,000	\$ 19,490,000	\$ 10,325,000
Pension Obligation	2002	2004	2026	91,945,000	91,945,000	—	91,945,000
Total Pension Obligation Bonds				122,665,000	121,760,000	19,490,000	102,270,000
Other Long-Term Debt Schedule							
Equipment Leases	—	—	—	—	—	—	49,888
Compensated Absences	—	—	—	—	—	—	4,028,328
Energy Retrofit Loan	—	—	—	—	—	—	58,338
Energy Retrofit Loan #2	—	—	—	—	—	—	250,000
Equipment Leases	—	—	—	—	—	—	795,045
Equipment Leases 2003-04	—	—	—	—	—	—	578,127
Equipment Leases issued in 2001-02	—	—	—	—	—	—	711,211
Postclosure Landfill Liability	—	—	—	—	—	—	5,882,791
Total Other Long-Term Debt Schedule				—	—	—	12,353,728
County Total Bonds and Other Long-Term Debt				\$ 122,665,000	\$ 121,760,000	\$ 19,490,000	\$ 114,623,728

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 53,765,572
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues

Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—

Total Revenues **—**

Purchased Transportation —

Other Expenses —

Total Expenses **—**

Net Transit Income (Loss) **—**

Gain or Loss on Disposal of Fixed Assets —

Total Operator Net Income (Loss) **\$ —**

Capital Additions to Equity

Total Local Capital Grants \$ —

Total State Capital Grants —

Total Federal Capital Grants —

Non-Governmental Donations \$ —

Total Capital Additions to Equity **\$ —**

Table 6. Counties Annual Report — Fiscal Year 2003-04
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	\$ 52,597
Total Operating Expenses	109,286
Net Operating Income (Loss)	(56,689)
Total Non-Operating Revenue	542,098
Total Non-Operating Expenses	450,000
Income (Loss) Before Operating Transfers	35,409
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 35,409
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	\$ 1,362,907
Total Operating Expenses	1,573,178
Net Operating Income (Loss)	(210,271)
Total Non-Operating Revenues	—
Total Non-Operating Expenses	15,309
Income (Loss) Before Operating Transfers	(225,580)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (225,580)
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: Expenditures for Total Interest on Short-Term Notes and Warrants increased significantly due to a late payment of \$8,040,488 by the trustee on a previously defeased debt.
Reference: Table 6, Statement of County Expenditures.

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Merced

Taxes			Federal	
Property Taxes			Public Assistance Administration	32,174,371
County Wide Secured and Unsecured	\$	20,273,627	Public Assistance Programs	26,131,960
Less Than County Wide Funds - Secured and Unsecured		8,700,204	Health Administration	253,265
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	6,390,735
Prior Year Secured and Unsecured		42,550	Community Development Block Grant	—
Total Property Taxes		29,016,381	Health Grants	1,103,735
Other Taxes			Other:	
Sales and Use Taxes		5,447,475	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		1,052,030	Office of Criminal Justice and Planning Programs	775,507
Property Transfer		1,473,896	DEA Programs/Drug and Alcohol Programs	1,331,298
Transient Lodging		595,106	District Attorney Programs	6,877,574
Timber Yield		—	Aging Programs	930,825
Aircraft		—	Senior Citizens Programs	646,959
Construction Development Taxes		195,703	Road Projects	593,765
Utility Users Tax		—	Law Enforcement	286,403
Other		—	Other	874,544
Total Other Taxes		8,764,210	Total Federal	78,370,941
Total Taxes		37,780,591	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	331,195
Capital Outlay		—	Total Other Aid	331,195
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	84,544
Animal Licenses		105,289	Property Tax Administrative Fees	1,057,849
Business Licenses		143,826	Auditing and Accounting Fees	12,294
Construction Permits		1,990,790	Communication Services	118,851
Road Privileges and Permits		290,574	Election Services	282,720
Zoning Permits		41,459	Legal Services	336,503
Franchises		2,033,773	Planning and Engineering Services	1,247,292
Other		293,921	Agricultural Services	462,376
Total Licenses Permits and Franchises		4,899,632	Civil Process Services	202,501
Fines, Forfeitures and Penalties			Court Fees and Costs	2,286,220
Vehicle Code Fines		3,550,113	Booking Fees	560,041
Other Court Fines		1,691,747	Estate Fees	91,985
Forfeitures and Penalties		94,961	Human Services	255,129
Penalties and Cost on Delinquent Taxes		1,277,656	Law Enforcement Services	503,807
Total Fines, Forfeitures and Penalties		6,614,477	Recording Fees	1,869,365
Revenue from Use of Money and Property			Road and Street Services	1,741,905
Interest		3,993,327	Health Fees	552,792
Rents and Concessions		1,190,974	Mental Health Services	892,866
Royalties		—	California Children Services	2,950
Total Revenue from the Use of Money and Property		5,184,301	Sanitation Services	959,815
Aid from Other Governmental Agencies			Institutional Care and Services	682,868
State			Library Services	98,965
Highway Users Tax		4,594,456	Park and Recreation Fees	272,653
Motor Vehicle In-Lieu Tax		12,791,462	Other:	
Realignment from the Vehicle License Fee Fund		9,721,041	Personnel Services	5,868,052
Public Assistance Administration		14,211,246	Building Maintenance and Grounds	—
Public Assistance Programs		23,334,256	Administrative Services	—
Realignment for Social Services		7,167,139	Other	3,361,417
Health:			Total Charges for Current Services	23,805,760
Aid for Mental Health		8,543,388	Miscellaneous Revenue	
Realignment for Mental Health		5,665,270	Other Sales	—
Medically Indigent Adults		—	Tobacco Settlement	—
Alcohol and Drug Abuse		393,727	Welfare Repayments	542,435
Other Aid for Health		3,814,252	Cancelled Warrants	36,471
Realignment for Health Services		2,415,175	Other	2,740,186
Homeowners' Property Tax Relief		533,417	Total Miscellaneous Revenue	3,319,092
Open Space Tax Relief		1,376,478	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	46,822
Public Safety Fund		9,804,946	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	4,206,788
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,054,626	Total Other Financing Sources	4,253,610
Office of Criminal Justice and Planning Programs		451,729	Total General County Revenues Before Transfers	286,386,416
Library		104,661	Transfers In	
District Attorney Programs		3,205,387	Total Transfers In from Enterprises	118,381
Law Enforcement		244,481	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		12,399,680	Total General County Revenues and Transfers In	\$ 286,504,797
Total State		121,826,817		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Merced

General		Public Ways and Facilities	
Board of Supervisors	\$ 923,561	Total Roads	10,171,017
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,165,457	Total Transportation Systems	—
Other	6,047	Total Parking Facilities	—
Total Legislative and Administrative	2,095,065	Total Public Ways and Facilities	10,171,017
Finance		Health	
Auditor-Controller	2,047,158	Total Public Health	12,612,944
Treasurer-Tax Collector	1,109,208	Total Medical Care	4,588,709
Assessor	2,447,645	Total Mental Health	17,890,739
Other	1,881,091	Total Drug and Alcohol Abuse Services	3,109,916
Total Finance	7,485,102	Total Health	38,202,308
Counsel		Sanitation	
County Counsel	919,706	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	919,706	Public Assistance	
Total Personnel	1,161,957	Welfare	
Total Elections	2,106,929	Administration	34,057,482
Total Communications	—	Aid Programs - Cash (Grants)	54,730,428
Total Property Management	1,829,156	Total Welfare	88,787,910
Plant Acquisition		Social Services	
Jails	8,127,247	Administration and Programs	18,026,958
Courts	698,743	Other	—
Other	641,593	Total Social Services	18,026,958
Total Plant Acquisition	9,467,583	General Relief	
Total Promotion	2,973,388	Aid to Indigents	393,310
Total Other General	5,812,996	Indigent Burial	—
Total General	33,851,882	Total General Relief	393,310
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	139,754
Trial Court Maintenance of Effort (MOE)	1,733,156	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	456,012	Workforce Investment Act (WIA)	5,577,137
Other Trial Court	1,636,935	Other	1,576,605
County Clerk	136,453	Total Other Public Assistance	7,153,742
Grand Jury (Including Audit)	97,833	Total Public Assistance	114,501,674
District Attorney-Prosecution	5,243,269	Education	
District Attorney-Family Support	8,975,845	Total School Administration	—
Public Defender	1,929,672	Total Library Services	1,540,654
Court Appointed Counsel	1,774,750	Total Agricultural Education	237,201
Other	38,241	Total Other Education	—
Total Judicial	22,022,166	Total Education	1,777,855
Total Police Protection	10,720,571	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,298,628
Adult Detention	12,301,132	Total Cultural Services	—
Juvenile Detention	4,171,919	Total Veteran Memorial Building	—
Probation	5,168,134	Total Small Craft Harbors	—
Total Detention and Correction	21,641,185	Total Recreation and Cultural	1,298,628
Total Fire Protection	9,168,981	Debt Service	
Total Flood Control - Soil and Water Conservation	206,081	Total Retirement of Long-Term Debt	2,830,602
Protective Inspection		Total Interest on Long-Term Debt	4,877,325
Agricultural Commissioner	2,479,654	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	979,470	Total Debt Service	7,707,927
Other	453,243	Total General County Expenditures Before Transfers	281,120,610
Total Protective Inspection	3,912,367	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	84,149	Operating Transfers Between Funds Other Than	—
Recorder	989,604	Governmental and Enterprise	—
Coroner	565,340	Total General County Expenditures and Transfers Out	\$ 281,120,610
Emergency Services	712,369		
Planning and Zoning	2,558,732		
Pound	931,364		
Other	96,410		
Total Other Protection	5,937,968		
Total Public Protection	73,609,319		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 379,811,920	\$ 66,515,777	\$ 313,296,143

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Merced

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension - Prior Svc Cost	1999	1999	2016	\$ 63,070,000	\$ 63,070,000	\$ 3,015,000	\$ 60,055,000
Total Pension Obligation Bonds				63,070,000	63,070,000	3,015,000	60,055,000
Special Assessment Bonds							
1915 Act - Ashley Estates	1992	1993	2020	1,230,000	775,000	165,000	610,000
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	53,016	1,287,000
Total Special Assessment Bonds				5,415,016	4,805,016	343,016	4,462,000
Other Long-Term Debt Schedule							
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	4,093,685
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	8,359,183
CA Energy Commission	—	—	—	—	—	—	1,531,550
Capital Leases	—	—	—	—	—	—	1,292,751
Capital Leases (less than 10 years)	—	—	—	—	—	—	1,810,393
Compensated Absences	—	—	—	—	—	—	19,244,405
Compensated Absences - Enterprise	—	—	—	—	—	—	281,840
Landfill Closure Fee	—	—	—	—	—	—	7,164,270
Total Other Long-Term Debt Schedule				—	—	—	43,778,077
County Total Bonds and Other Long-Term Debt				\$ 68,485,016	\$ 67,875,016	\$ 3,358,016	\$ 108,295,077

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 30,396,121
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	130,000
Total Operating Revenue	130,000
Total Operating Expenses	—
Net Operating Income (Loss)	130,000
Total Non-Operating Revenue	35,902
Total Non-Operating Expenses	—
Net Non-Operating Income	35,902
Net Income Before Extraordinary Items	165,902
Extraordinary Items	—
Income (Loss) Before Operating Transfers	165,902
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 165,902
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 782,816
Local Cash Grants	2,280,123
State Cash Grants	325,235
Federal Cash Grants	2,249,162
Other Revenues	82,961
Total Revenues	5,720,297
Purchased Transportation	3,286,036
Other Expenses	1,568,478
Total Expenses	4,854,514
Net Transit Income (Loss)	865,783
Gain or Loss on Disposal of Fixed Assets	(36,806)
Total Operator Net Income (Loss)	\$ 828,977
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 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Merced

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	1,434,327
Total Operating Expenses		1,310,571
Net Operating Income (Loss)		123,756
Total Non-Operating Revenue		1,901,358
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		2,025,114
Transfers In from the County		—
Transfers Out to the County		24,322
Net Transfers In (Out)		(24,322)
Net Income (Loss)	\$	2,000,792
Current Year Capital Outlay (Enterprise Activity)	\$	984,258

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	7,233,430
Total Operating Expenses		6,335,502
Net Operating Income (Loss)		897,928
Total Non-Operating Revenues		259,051
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		1,156,979
Transfers In from the County		—
Transfers Out to the County		94,059
Net Transfers In (Out)		(94,059)
Net Income (Loss)	\$	1,062,920
Current Year Capital Outlay (Enterprise Activity)	\$	1,016,454

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 2003-04
Statement of County Revenues
County of Modoc

Taxes				Federal	
Property Taxes				Public Assistance Administration	563,652
County Wide Secured and Unsecured	\$	2,217,467		Public Assistance Programs	842,561
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		79,073		Community Development Block Grant	—
Total Property Taxes		2,296,540		Health Grants	265,562
Other Taxes				Other:	
Sales and Use Taxes		157,382		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	—
Property Transfer		64,005		DEA Programs/Drug and Alcohol Programs	408,001
Transient Lodging		25,371		District Attorney Programs	—
Timber Yield		45,847		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	687,804
Utility Users Tax		—		Law Enforcement	—
Other		—		Other	1,863,275
Total Other Taxes		292,605		Total Federal	4,630,855
Total Taxes		2,589,145		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		322,884		Other Governmental Agencies	1,803,511
Capital Outlay		—		Total Other Aid	1,803,511
Total Special Benefit Assessments		322,884		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	145,944
Animal Licenses		895		Property Tax Administrative Fees	48,906
Business Licenses		—		Auditing and Accounting Fees	52,225
Construction Permits		45,232		Communication Services	—
Road Privileges and Permits		—		Election Services	7,911
Zoning Permits		320		Legal Services	—
Franchises		63,770		Planning and Engineering Services	33,730
Other		5,348		Agricultural Services	167,134
Total Licenses Permits and Franchises		115,565		Civil Process Services	6,263
Fines, Forfeitures and Penalties				Court Fees and Costs	15,497
Vehicle Code Fines		50,747		Booking Fees	2,938
Other Court Fines		86,021		Estate Fees	—
Forfeitures and Penalties		6,132		Human Services	—
Penalties and Cost on Delinquent Taxes		96,222		Law Enforcement Services	45,165
Total Fines, Forfeitures and Penalties		239,122		Recording Fees	74,795
Revenue from Use of Money and Property				Road and Street Services	—
Interest		143,855		Health Fees	—
Rents and Concessions		15,958		Mental Health Services	66,836
Royalties		—		California Children Services	72,043
Total Revenue from the Use of Money and Property		159,813		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	—
State				Library Services	10,476
Highway Users Tax		1,854,183		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		631,477		Other:	
Realignment from the Vehicle License Fee Fund		1,006,405		Personnel Services	—
Public Assistance Administration		2,418,136		Building Maintenance and Grounds	—
Public Assistance Programs		820,414		Administrative Services	—
Realignment for Social Services		695,382		Other	104,690
Health:				Total Charges for Current Services	854,553
Aid for Mental Health		435,634		Miscellaneous Revenue	
Realignment for Mental Health		476,814		Other Sales	—
Medically Indigent Adults		—		Tobacco Settlement	—
Alcohol and Drug Abuse		307,768		Welfare Repayments	52,635
Other Aid for Health		415,647		Cancelled Warrants	—
Realignment for Health Services		315,487		Other	9,265
Homeowners' Property Tax Relief		43,330		Total Miscellaneous Revenue	61,900
Open Space Tax Relief		—		Other Financing Sources	
SB90 Mandated Costs		58,300		Sale of Fixed Assets	—
Public Safety Fund		393,004		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		105,404		Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		252,855		Total General County Revenues Before Transfers	21,963,799
Library		—		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	—
Law Enforcement		—		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		956,211		Total General County Revenues and Transfers In	\$ 21,963,799
Total State		11,186,451			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Modoc

General		Public Ways and Facilities	
Board of Supervisors	\$ 195,775	Total Roads	4,069,658
Clerk of the Board	88,135	Total Transportation Terminals	190,580
Administrative Officer	232,667	Total Transportation Systems	—
Other	9,686	Total Parking Facilities	—
Total Legislative and Administrative	526,263	Total Public Ways and Facilities	4,260,238
Finance		Health	
Auditor-Controller	267,245	Total Public Health	1,666,638
Treasurer-Tax Collector	267,079	Total Medical Care	—
Assessor	394,607	Total Mental Health	1,291,254
Other	—	Total Drug and Alcohol Abuse Services	886,638
Total Finance	928,931	Total Health	3,844,530
Counsel		Sanitation	
County Counsel	85,447	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	85,447	Public Assistance	
Total Personnel	25,440	Welfare	
Total Elections	150,545	Administration	1,834,531
Total Communications	—	Aid Programs - Cash (Grants)	2,280,009
Total Property Management	301,626	Total Welfare	4,114,540
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	476,975
Courts	—	Other	—
Other	—	Total Social Services	476,975
Total Plant Acquisition	—	General Relief	
Total Promotion	—	Aid to Indigents	113,155
Total Other General	363,535	Indigent Burial	7,749
Total General	2,381,787	Total General Relief	120,904
Public Protection		Total Care of Court Wards	218,060
Judicial		Total Veteran Services	27,183
Trial Court Maintenance of Effort (MOE)	133,348	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,238	Workforce Investment Act (WIA)	—
Other Trial Court	193	Other	16,168
County Clerk	—	Total Other Public Assistance	16,168
Grand Jury (Including Audit)	9,060	Total Public Assistance	4,973,830
District Attorney-Prosecution	317,762	Education	
District Attorney-Family Support	524,132	Total School Administration	—
Public Defender	150,150	Total Library Services	329,396
Court Appointed Counsel	31,562	Total Agricultural Education	80,057
Other	283,812	Total Other Education	15,708
Total Judicial	1,451,257	Total Education	425,161
Total Police Protection	1,593,334	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	55,769
Adult Detention	641,814	Total Cultural Services	55,341
Juvenile Detention	—	Total Veteran Memorial Building	—
Probation	312,503	Total Small Craft Harbors	—
Total Detention and Correction	954,317	Total Recreation and Cultural	111,110
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	70,000
Protective Inspection		Total Interest on Long-Term Debt	23,755
Agricultural Commissioner	639,823	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	93,755
Other	—	Total General County Expenditures Before Transfers	21,365,894
Total Protective Inspection	639,823	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	176,242	Governmental and Enterprise	—
Coroner	2,769	Total General County Expenditures and Transfers Out	\$ 21,365,894
Emergency Services	79,435		
Planning and Zoning	268,838		
Pound	—		
Other	109,468		
Total Other Protection	636,752		
Total Public Protection	5,275,483		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 11,538,705	\$ 3,431,885	\$ 8,106,820

County of Modoc

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues

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 2003-04
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?	
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	\$ 712,753
Total Operating Expenses	856,912
Net Operating Income (Loss)	(144,159)
Total Non-Operating Revenues	120,851
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(23,308)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (23,308)
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 2003-04
Statement of County Revenues
County of Mono

Taxes			Federal	
Property Taxes			Public Assistance Administration	519,983
County Wide Secured and Unsecured	\$	9,581,471	Public Assistance Programs	223,283
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		670,828	Community Development Block Grant	31,500
Total Property Taxes		10,252,299	Health Grants	96,447
Other Taxes			Other:	
Sales and Use Taxes		378,554	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	717
Property Transfer		378,772	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		2,093,518	District Attorney Programs	—
Timber Yield		—	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	65,046
Other		6	Other	1,101,134
Total Other Taxes		2,850,850	Total Federal	2,038,110
Total Taxes		13,103,149	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	79,624
Capital Outlay		—	Total Other Aid	79,624
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	202,349
Animal Licenses		24,842	Property Tax Administrative Fees	—
Business Licenses		16,525	Auditing and Accounting Fees	—
Construction Permits		172,938	Communication Services	205,172
Road Privileges and Permits		9,514	Election Services	—
Zoning Permits		—	Legal Services	37,116
Franchises		123,757	Planning and Engineering Services	278,527
Other		3,050	Agricultural Services	—
Total Licenses Permits and Franchises		350,626	Civil Process Services	5,804
Fines, Forfeitures and Penalties			Court Fees and Costs	139,642
Vehicle Code Fines		255,357	Booking Fees	—
Other Court Fines		333,469	Estate Fees	—
Forfeitures and Penalties		16,844	Human Services	34,467
Penalties and Cost on Delinquent Taxes		69,133	Law Enforcement Services	36,867
Total Fines, Forfeitures and Penalties		674,803	Recording Fees	312,397
Revenue from Use of Money and Property			Road and Street Services	79,247
Interest		164,436	Health Fees	175,796
Rents and Concessions		14,632	Mental Health Services	251,555
Royalties		—	California Children Services	—
Total Revenue from the Use of Money and Property		179,068	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	686,238
State			Library Services	—
Highway Users Tax		1,281,202	Park and Recreation Fees	42,927
Motor Vehicle In-Lieu Tax		673,542	Other:	
Realignment from the Vehicle License Fee Fund		1,419,433	Personnel Services	—
Public Assistance Administration		1,414,837	Building Maintenance and Grounds	—
Public Assistance Programs		312,424	Administrative Services	135,456
Realignment for Social Services		369,013	Other	108,376
Health:			Total Charges for Current Services	2,731,936
Aid for Mental Health		541,758	Miscellaneous Revenue	
Realignment for Mental Health		359,501	Other Sales	—
Medically Indigent Adults		—	Tobacco Settlement	140,645
Alcohol and Drug Abuse		800,676	Welfare Repayments	—
Other Aid for Health		1,102,487	Cancelled Warrants	—
Realignment for Health Services		390,131	Other	—
Homeowners' Property Tax Relief		46,715	Total Miscellaneous Revenue	140,645
Open Space Tax Relief		113,861	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	—
Public Safety Fund		1,174,014	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	1,147,039
Supplemental Law Enforcement Services Fund (SLESF/COPS)		146,616	Total Other Financing Sources	1,147,039
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	31,846,219
Library		—	Transfers In	
District Attorney Programs		309,118	Total Transfers In from Enterprises	—
Law Enforcement		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	548,692
Other		945,891	Total General County Revenues and Transfers In	\$ 32,394,911
Total State		11,401,219		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Mono

General		Public Ways and Facilities	
Board of Supervisors	\$ 433,071	Total Roads	3,370,289
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	233,145	Total Transportation Systems	—
Other	257,184	Total Parking Facilities	—
Total Legislative and Administrative	923,400	Total Public Ways and Facilities	3,370,289
Finance		Health	
Auditor-Controller	433,286	Total Public Health	2,007,554
Treasurer-Tax Collector	308,026	Total Medical Care	1,978,342
Assessor	705,562	Total Mental Health	1,047,928
Other	—	Total Drug and Alcohol Abuse Services	840,485
Total Finance	1,446,874	Total Health	5,874,309
Counsel		Sanitation	
County Counsel	370,291	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	370,291	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	59,491	Administration	1,088,086
Total Communications	100,581	Aid Programs - Cash (Grants)	696,136
Total Property Management	570,497	Total Welfare	1,784,222
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	636,730
Courts	—	Other	—
Other	853,406	Total Social Services	636,730
Total Plant Acquisition	853,406	General Relief	
Total Promotion	291,700	Aid to Indigents	16,616
Total Other General	3,024,342	Indigent Burial	—
Total General	7,640,582	Total General Relief	16,616
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	28,800
Trial Court Maintenance of Effort (MOE)	420,000	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	294,202	Other	—
County Clerk	104,052	Total Other Public Assistance	—
Grand Jury (Including Audit)	4,660	Total Public Assistance	2,466,368
District Attorney-Prosecution	617,958	Education	
District Attorney-Family Support	404,977	Total School Administration	—
Public Defender	362,866	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	28,665
Other	76,815	Total Other Education	—
Total Judicial	2,285,530	Total Education	28,665
Total Police Protection	2,948,007	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	513,438
Adult Detention	1,235,692	Total Cultural Services	2,616
Juvenile Detention	72,768	Total Veteran Memorial Building	—
Probation	284,940	Total Small Craft Harbors	—
Total Detention and Correction	1,593,400	Total Recreation and Cultural	516,054
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	365,046
Protective Inspection		Total Interest on Long-Term Debt	93,453
Agricultural Commissioner	—	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	315,745	Total Debt Service	458,499
Other	123,298	Total General County Expenditures Before Transfers	29,506,582
Total Protective Inspection	439,043	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	188,500
Local Agency Formation Commission (LAFCO)	9,849	Operating Transfers Between Funds Other Than	—
Recorder	156,078	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 29,695,082
Emergency Services	126,238		
Planning and Zoning	808,600		
Pound	324,687		
Other	460,384		
Total Other Protection	1,885,836		
Total Public Protection	9,151,816		

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

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Mono

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Avaya Financial Services	—	—	—	—	—	—	\$ 679,678
Capital Leases	—	—	—	—	—	—	1,395,530
Compensated Absences	—	—	—	—	—	—	2,206,788
Compensated Absences - Enterprise	—	—	—	—	—	—	37,242
Interest Free Loan for Cap. Imprv.	—	—	—	—	—	—	433,334
Landfill Closure & Post-Closure	—	—	—	—	—	—	3,487,411
Total Other Long-Term Debt Schedule				—	—	—	8,239,983
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 8,239,983

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 8,693,683
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Patient Revenues	
Gross Patient Revenue	\$ 15,030
Total Deductions from Revenues	—
Net Patient Revenue	15,030
Total Other Operating Revenues	—
Total Operating Revenue	15,030
Total Operating Expenses	—
Net Operating Income (Loss)	15,030
Total Non-Operating Revenue	6,951
Total Non-Operating Expenses	206,021
Net Non-Operating Income	(199,070)
Net Income Before Extraordinary Items	(184,040)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(184,040)
Transfers In from the County	188,500
Transfers Out to the County	—
Net Transfers In (Out)	188,500
Net Income (Loss)	\$ 4,460
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 42,049
Local Cash Grants	391,318
State Cash Grants	19,587
Federal Cash Grants	—
Other Revenues	1,144
Total Revenues	454,098
Purchased Transportation	454,098
Other Expenses	—
Total Expenses	454,098
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 2003-04
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	\$ 11,444
Total Operating Expenses	90,510
Net Operating Income (Loss)	(79,066)
Total Non-Operating Revenue	72,989
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(6,077)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (6,077)
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	\$ 1,963,713
Total Operating Expenses	1,718,587
Net Operating Income (Loss)	245,126
Total Non-Operating Revenues	793,559
Total Non-Operating Expenses	147,606
Income (Loss) Before Operating Transfers	891,079
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 891,079
Current Year Capital Outlay (Enterprise Activity)	\$ 762,392

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 2003-04
Statement of County Revenues
County of Monterey

Taxes			Federal	
Property Taxes			Public Assistance Administration	35,101,372
County Wide Secured and Unsecured	\$	56,545,183	Public Assistance Programs	21,433,516
Less Than County Wide Funds - Secured and Unsecured		4,470,802	Health Administration	3,141,927
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	10,200,986
Prior Year Secured and Unsecured		1,503,502	Community Development Block Grant	—
Total Property Taxes		62,519,487	Health Grants	—
Other Taxes			Other:	
Sales and Use Taxes		6,503,035	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		1,638,544	Office of Criminal Justice and Planning Programs	—
Property Transfer		3,595,568	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		13,352,336	District Attorney Programs	—
Timber Yield		2,719	Aging Programs	1,387,097
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	—
Other		—	Other	7,029,644
Total Other Taxes		25,092,202	Total Federal	78,294,542
Total Taxes		87,611,689	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	3,002,674
Capital Outlay		—	Total Other Aid	3,002,674
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	2,305,372
Animal Licenses		184,930	Property Tax Administrative Fees	—
Business Licenses		2,325,252	Auditing and Accounting Fees	268,100
Construction Permits		4,264,123	Communication Services	4,623,436
Road Privileges and Permits		557,304	Election Services	515,762
Zoning Permits		1,940,152	Legal Services	1,948,928
Franchises		6,499,661	Planning and Engineering Services	1,328,361
Other		1,297,102	Agricultural Services	1,285,318
Total Licenses Permits and Franchises		17,068,524	Civil Process Services	110,832
Fines, Forfeitures and Penalties			Court Fees and Costs	4,130,357
Vehicle Code Fines		1,029,827	Booking Fees	1,080,835
Other Court Fines		2,279,455	Estate Fees	76,897
Forfeitures and Penalties		2,781,845	Human Services	130,785
Penalties and Cost on Delinquent Taxes		1,701,242	Law Enforcement Services	1,962,303
Total Fines, Forfeitures and Penalties		7,792,369	Recording Fees	2,798,262
Revenue from Use of Money and Property			Road and Street Services	75,511
Interest		5,683,207	Health Fees	9,653,262
Rents and Concessions		769,757	Mental Health Services	630,056
Royalties		—	California Children Services	2,606,983
Total Revenue from the Use of Money and Property		6,452,964	Sanitation Services	7,944
Aid from Other Governmental Agencies			Institutional Care and Services	1,825,266
State			Library Services	76,138
Highway Users Tax		7,058,150	Park and Recreation Fees	4,962,767
Motor Vehicle In-Lieu Tax		21,338,384	Other:	
Realignment from the Vehicle License Fee Fund		11,988,196	Personnel Services	199,657
Public Assistance Administration		31,478,850	Building Maintenance and Grounds	—
Public Assistance Programs		24,975,168	Administrative Services	1,869,805
Realignment for Social Services		9,169,568	Other	16,815,851
Health:			Total Charges for Current Services	61,288,788
Aid for Mental Health		13,983,125	Miscellaneous Revenue	
Realignment for Mental Health		10,319,791	Other Sales	1,394,470
Medically Indigent Adults		—	Tobacco Settlement	4,396,298
Alcohol and Drug Abuse		634,201	Welfare Repayments	—
Other Aid for Health		3,897,242	Cancelled Warrants	76,375
Realignment for Health Services		2,688,748	Other	5,271,296
Homeowners' Property Tax Relief		512,734	Total Miscellaneous Revenue	11,138,439
Open Space Tax Relief		900,906	Other Financing Sources	
SB90 Mandated Costs		128,332	Sale of Fixed Assets	56,600
Public Safety Fund		25,228,138	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	7,681,078
Supplemental Law Enforcement Services Fund (SLESF/COPS)		395,310	Total Other Financing Sources	7,737,678
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	462,986,206
Library		96,804	Transfers In	
District Attorney Programs		180,192	Total Transfers In from Enterprises	24,867,308
Law Enforcement		2,041,186	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		15,583,514	Total General County Revenues and Transfers In	\$ 487,853,514
Total State		182,598,539		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Monterey

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,603,795	Total Roads	18,208,288
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,199,801	Total Transportation Systems	—
Other	464,587	Total Parking Facilities	—
Total Legislative and Administrative	4,268,183	Total Public Ways and Facilities	18,208,288
Finance		Health	
Auditor-Controller	3,094,077	Total Public Health	63,620,571
Treasurer-Tax Collector	1,933,811	Total Medical Care	2,802,096
Assessor	3,582,846	Total Mental Health	28,403,855
Other	4,937,121	Total Drug and Alcohol Abuse Services	5,052,604
Total Finance	13,547,855	Total Health	99,879,126
Counsel		Sanitation	
County Counsel	2,969,099	Total Refuse Collection and Disposal	128,219
Other	556,572	Total Sanitation	128,219
Total Counsel	3,525,671	Public Assistance	
Total Personnel	3,565,228	Welfare	
Total Elections	2,506,231	Administration	50,039,166
Total Communications	9,110,712	Aid Programs - Cash (Grants)	55,000,098
Total Property Management	7,795,110	Total Welfare	105,039,264
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	999,362
Courts	—	Other	1,896,439
Other	19,639,777	Total Social Services	2,895,801
Total Plant Acquisition	19,639,777	General Relief	
Total Promotion	2,057,802	Aid to Indigents	477,760
Total Other General	6,610,988	Indigent Burial	—
Total General	72,627,557	Total General Relief	477,760
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	475,577
Trial Court Maintenance of Effort (MOE)	7,851,036	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	8,710,588
Other Trial Court	1,026,353	Other	2,214,564
County Clerk	—	Total Other Public Assistance	10,925,152
Grand Jury (Including Audit)	199,238	Total Public Assistance	119,813,554
District Attorney-Prosecution	10,574,863	Education	
District Attorney-Family Support	11,255,921	Total School Administration	—
Public Defender	4,770,762	Total Library Services	4,931,406
Court Appointed Counsel	1,257,631	Total Agricultural Education	533,318
Other	—	Total Other Education	—
Total Judicial	36,935,804	Total Education	5,464,724
Total Police Protection	28,555,545	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	8,737,265
Adult Detention	26,255,035	Total Cultural Services	—
Juvenile Detention	10,604,637	Total Veteran Memorial Building	—
Probation	11,196,389	Total Small Craft Harbors	—
Total Detention and Correction	48,056,061	Total Recreation and Cultural	8,737,265
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	559,710	Total Retirement of Long-Term Debt	575,000
Protective Inspection		Total Interest on Long-Term Debt	4,486,870
Agricultural Commissioner	5,514,080	Total Interest on Short-Term Notes and Warrants	712,361
Building Inspector	5,008,174	Total Debt Service	5,774,231
Other	—	Total General County Expenditures Before Transfers	473,317,773
Total Protective Inspection	10,522,254	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	4,915,709
Local Agency Formation Commission (LAFCO)	4,086,334	Operating Transfers Between Funds Other Than	
Recorder	1,343,273	Governmental and Enterprise	65,000
Coroner	1,319,653	Total General County Expenditures and Transfers Out	\$ 478,298,482
Emergency Services	1,055,173		
Planning and Zoning	5,868,036		
Pound	1,619,836		
Other	2,763,130		
Total Other Protection	18,055,435		
Total Public Protection	142,684,809		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 392,337,042	\$ 117,026,382	\$ 275,310,660

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Monterey

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
Judgment Obligation Bonds	2004	2004	2013	\$ 7,470,000	\$ 7,470,000	\$ —	\$ 7,470,000
Total Revenue Bonds				<u>7,470,000</u>	<u>7,470,000</u>	<u>—</u>	<u>7,470,000</u>
Other Long-Term Debt Schedule							
Compensated Absences Payable	—	—	—	—	—	—	18,568,628
Estimated Self-Insurance	—	—	—	—	—	—	35,067,000
Landfill Closure/Postclosure Liability	—	—	—	—	—	—	6,753,000
Total Other Long-Term Debt Schedule				<u>—</u>	<u>—</u>	<u>—</u>	<u>60,388,628</u>
County Total Bonds and Other Long-Term Debt				<u>\$ 7,470,000</u>	<u>\$ 7,470,000</u>	<u>\$ —</u>	<u>\$ 67,858,628</u>

Total Future Principal
and Interest Balance Due

Total Lease Obligations	<u>\$ 343,384,973</u>
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 279,731,563
Total Deductions from Revenues	<u>175,611,348</u>
Net Patient Revenue	<u>104,120,215</u>
Total Other Operating Revenues	<u>1,121,365</u>
Total Operating Revenue	<u>105,241,580</u>
Total Operating Expenses	<u>105,480,882</u>
Net Operating Income (Loss)	<u>(239,302)</u>
Total Non-Operating Revenue	<u>24,080,688</u>
Total Non-Operating Expenses	<u>5,104,695</u>
Net Non-Operating Income	<u>18,975,993</u>
Net Income Before Extraordinary Items	<u>18,736,691</u>
Extraordinary Items	<u>1,640,322</u>
Income (Loss) Before Operating Transfers	<u>20,377,013</u>
Transfers In from the County	<u>4,915,709</u>
Transfers Out to the County	<u>24,867,308</u>
Net Transfers In (Out)	<u>(19,951,599)</u>
Net Income (Loss)	<u>\$ 425,414</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2003-04
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 this 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 2003-04
Statement of County Revenues
County of Napa

Taxes			Federal	
Property Taxes			Public Assistance Administration	8,179,925
County Wide Secured and Unsecured	\$	32,023,372	Public Assistance Programs	1,703,633
Less Than County Wide Funds - Secured and Unsecured		5,347,295	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	1,265,253
Prior Year Secured and Unsecured		518,299	Community Development Block Grant	—
Total Property Taxes		37,888,966	Health Grants	1,177,406
Other Taxes			Other:	
Sales and Use Taxes		5,631,150	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	110,058
Property Transfer		1,440,722	DEA Programs/Drug and Alcohol Programs	10,000
Transient Lodging		4,718,763	District Attorney Programs	—
Timber Yield		1,475	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	—
Other		316	Other	1,202,849
Total Other Taxes		11,792,426	Total Federal	13,649,124
Total Taxes		49,681,392	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	1,770,279
Capital Outlay		—	Total Other Aid	1,770,279
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	1,012,033
Animal Licenses		76,209	Property Tax Administrative Fees	260,938
Business Licenses		6,414	Auditing and Accounting Fees	175,072
Construction Permits		3,703,489	Communication Services	33,661
Road Privileges and Permits		47,995	Election Services	47,846
Zoning Permits		448,632	Legal Services	453,900
Franchises		398,581	Planning and Engineering Services	1,441,312
Other		1,204,318	Agricultural Services	277,004
Total Licenses Permits and Franchises		5,885,638	Civil Process Services	38,668
Fines, Forfeitures and Penalties			Court Fees and Costs	354,249
Vehicle Code Fines		1,477,219	Booking Fees	180,810
Other Court Fines		975,925	Estate Fees	153,969
Forfeitures and Penalties		355,282	Human Services	66,760
Penalties and Cost on Delinquent Taxes		865,157	Law Enforcement Services	4,428,391
Total Fines, Forfeitures and Penalties		3,673,583	Recording Fees	1,340,651
Revenue from Use of Money and Property			Road and Street Services	—
Interest		1,595,724	Health Fees	412,230
Rents and Concessions		73,509	Mental Health Services	3,302,800
Royalties		—	California Children Services	520
Total Revenue from the Use of Money and Property		1,669,233	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	159,561
State			Library Services	—
Highway Users Tax		2,750,367	Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		6,980,842	Other:	
Realignment from the Vehicle License Fee Fund		5,811,143	Personnel Services	—
Public Assistance Administration		6,424,412	Building Maintenance and Grounds	256,668
Public Assistance Programs		9,688,651	Administrative Services	3,224,508
Realignment for Social Services		2,877,617	Other	298,829
Health:			Total Charges for Current Services	17,920,380
Aid for Mental Health		3,626,860	Miscellaneous Revenue	
Realignment for Mental Health		4,699,460	Other Sales	154,553
Medically Indigent Adults		—	Tobacco Settlement	1,359,928
Alcohol and Drug Abuse		705,477	Welfare Repayments	—
Other Aid for Health		2,244,667	Cancelled Warrants	—
Realignment for Health Services		1,706,080	Other	376,853
Homeowners' Property Tax Relief		351,556	Total Miscellaneous Revenue	1,891,334
Open Space Tax Relief		78,996	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	8,149
Public Safety Fund		10,518,971	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	11,720,834
Supplemental Law Enforcement Services Fund (SLESF/COPS)		390,401	Total Other Financing Sources	11,728,983
Office of Criminal Justice and Planning Programs		336,545	Total General County Revenues Before Transfers	178,304,990
Library		—	Transfers In	
District Attorney Programs		1,092,349	Total Transfers In from Enterprises	—
Law Enforcement		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		10,150,650	Total General County Revenues and Transfers In	\$ 178,304,990
Total State		70,435,044		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Napa

General		Public Ways and Facilities	
Board of Supervisors	\$ 491,916	Total Roads	5,225,107
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,929,871	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,421,787	Total Public Ways and Facilities	5,225,107
Finance		Health	
Auditor-Controller	1,619,127	Total Public Health	11,932,241
Treasurer-Tax Collector	1,208,546	Total Medical Care	—
Assessor	1,979,625	Total Mental Health	12,259,115
Other	—	Total Drug and Alcohol Abuse Services	3,643,087
Total Finance	4,807,298	Total Health	27,834,443
Counsel		Sanitation	
County Counsel	2,251,868	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,251,868	Public Assistance	
Total Personnel	1,154,597	Welfare	
Total Elections	2,167,996	Administration	5,445,768
Total Communications	918,068	Aid Programs - Cash (Grants)	8,275,366
Total Property Management	3,467,080	Total Welfare	13,721,134
Plant Acquisition		Social Services	
Jails	7,399,453	Administration and Programs	5,731,752
Courts	2,749,530	Other	—
Other	10,820,836	Total Social Services	5,731,752
Total Plant Acquisition	20,969,819	General Relief	
Total Promotion	—	Aid to Indigents	489,784
Total Other General	10,672,739	Indigent Burial	—
Total General	48,831,252	Total General Relief	489,784
Public Protection		Total Care of Court Wards	487,438
Judicial		Total Veteran Services	183,153
Trial Court Maintenance of Effort (MOE)	719,168	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	371,225	Workforce Investment Act (WIA)	72,003
Other Trial Court	—	Other	6,667,187
County Clerk	—	Total Other Public Assistance	6,739,190
Grand Jury (Including Audit)	23,469	Total Public Assistance	27,352,451
District Attorney-Prosecution	5,088,479	Education	
District Attorney-Family Support	3,777,240	Total School Administration	—
Public Defender	2,272,439	Total Library Services	—
Court Appointed Counsel	626,581	Total Agricultural Education	284,369
Other	—	Total Other Education	—
Total Judicial	12,878,601	Total Education	284,369
Total Police Protection	13,588,790	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	231,587
Adult Detention	7,942,150	Total Cultural Services	—
Juvenile Detention	1,819,526	Total Veteran Memorial Building	—
Probation	5,561,029	Total Small Craft Harbors	—
Total Detention and Correction	15,322,705	Total Recreation and Cultural	231,587
Total Fire Protection	6,242,940	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,785,000
Protective Inspection		Total Interest on Long-Term Debt	2,400,309
Agricultural Commissioner	2,185,922	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,303,792	Total Debt Service	4,185,309
Other	—	Total General County Expenditures Before Transfers	174,506,029
Total Protective Inspection	3,489,714	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	806,567	Governmental and Enterprise	—
Coroner	466,019	Total General County Expenditures and Transfers Out	\$ 174,506,029
Emergency Services	440,673		
Planning and Zoning	6,513,210		
Pound	544,940		
Other	267,352		
Total Other Protection	9,038,761		
Total Public Protection	60,561,511		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 310,743,323	\$ 60,876,932	\$ 249,866,391

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Napa

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Napa County Hangars	2002	—	—	\$ 500,000	\$ —	\$ 40,000	\$ 460,000
Total State Construction Loans				500,000	—	40,000	460,000
Other Long-Term Debt Schedule							
Airport Compensated Absences	—	—	—	—	—	—	22,185
Compensated Absences	—	—	—	—	—	—	4,541,512
General Fund Loan	—	—	—	—	—	—	2,439,039
Loan Payable	—	—	—	—	—	—	438,516
Total Other Long-Term Debt Schedule				—	—	—	7,441,252
County Total Bonds and Other Long-Term Debt				\$ 500,000	\$ —	\$ 40,000	\$ 7,901,252
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	67,849,278				

* 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 2003-04
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	\$ 1,688,917
Total Operating Expenses	1,587,774
Net Operating Income (Loss)	101,143
Total Non-Operating Revenue	973,191
Total Non-Operating Expenses	450,703
Income (Loss) Before Operating Transfers	623,631
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 623,631
Current Year Capital Outlay (Enterprise Activity)	\$ 1,242,451

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 \$16,132,703 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Nevada

Taxes				Federal	
Property Taxes				Public Assistance Administration	2,739,196
County Wide Secured and Unsecured	\$	16,208,120		Public Assistance Programs	5,368,166
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	25,086
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		17,264		Community Development Block Grant	611,247
Total Property Taxes		16,225,384		Health Grants	3,377,464
Other Taxes				Other:	
Sales and Use Taxes		3,575,799		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	493,005
Property Transfer		1,263,944		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		261,468		District Attorney Programs	3,042,804
Timber Yield		90,609		Aging Programs	74,861
Aircraft		25,160		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	252,316
Utility Users Tax		—		Law Enforcement	235,379
Other		1,446,079		Other	1,281,955
Total Other Taxes		6,663,059		Total Federal	17,501,479
Total Taxes		22,888,443		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	99,793
Capital Outlay		—		Total Other Aid	99,793
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	685,143
Animal Licenses		20,337		Property Tax Administrative Fees	—
Business Licenses		119		Auditing and Accounting Fees	39,865
Construction Permits		1,720,846		Communication Services	71,179
Road Privileges and Permits		26,265		Election Services	180,757
Zoning Permits		109,565		Legal Services	68,412
Franchises		860,146		Planning and Engineering Services	747,736
Other		41,178		Agricultural Services	28,130
Total Licenses Permits and Franchises		2,778,456		Civil Process Services	52,093
Fines, Forfeitures and Penalties				Court Fees and Costs	1,176,990
Vehicle Code Fines		497,872		Booking Fees	—
Other Court Fines		365,500		Estate Fees	48,891
Forfeitures and Penalties		391,791		Human Services	54,589
Penalties and Cost on Delinquent Taxes		1,343,248		Law Enforcement Services	1,385,870
Total Fines, Forfeitures and Penalties		2,598,411		Recording Fees	1,509,742
Revenue from Use of Money and Property				Road and Street Services	640,011
Interest		600,378		Health Fees	283,081
Rents and Concessions		130,216		Mental Health Services	429,282
Royalties		—		California Children Services	—
Total Revenue from the Use of Money and Property		730,594		Sanitation Services	749,705
Aid from Other Governmental Agencies				Institutional Care and Services	779,903
State				Library Services	81,224
Highway Users Tax		2,930,468		Park and Recreation Fees	117,893
Motor Vehicle In-Lieu Tax		4,849,818		Other:	
Realignment from the Vehicle License Fee Fund		3,705,229		Personnel Services	8,291
Public Assistance Administration		5,498,027		Building Maintenance and Grounds	7,741
Public Assistance Programs		2,796,631		Administrative Services	16,091
Realignment for Social Services		3,376,620		Other	2,376,872
Health:				Total Charges for Current Services	11,539,491
Aid for Mental Health		950,412		Miscellaneous Revenue	
Realignment for Mental Health		1,890,341		Other Sales	6,696
Medically Indigent Adults		—		Tobacco Settlement	979,940
Alcohol and Drug Abuse		803,544		Welfare Repayments	8,260
Other Aid for Health		789,982		Cancelled Warrants	10,836
Realignment for Health Services		882,780		Other	611,770
Homeowners' Property Tax Relief		255,625		Total Miscellaneous Revenue	1,617,502
Open Space Tax Relief		24,342		Other Financing Sources	
SB90 Mandated Costs		—		Sale of Fixed Assets	18,895
Public Safety Fund		5,754,442		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		723,805		Total Other Financing Sources	18,895
Office of Criminal Justice and Planning Programs		51,528		Total General County Revenues Before Transfers	98,192,445
Library		125,770		Transfers In	
District Attorney Programs		1,182,751		Total Transfers In from Enterprises	—
Law Enforcement		20,455		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		1,806,811		Total General County Revenues and Transfers In	\$ 98,192,445
Total State		38,419,381			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Nevada

General		Public Ways and Facilities	
Board of Supervisors	\$ 925,870	Total Roads	9,251,650
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	635,825	Total Transportation Systems	—
Other	187,847	Total Parking Facilities	—
Total Legislative and Administrative	1,749,542	Total Public Ways and Facilities	9,251,650
Finance		Health	
Auditor-Controller	820,069	Total Public Health	6,217,731
Treasurer-Tax Collector	855,854	Total Medical Care	1,881,146
Assessor	1,971,830	Total Mental Health	6,251,427
Other	1,234,768	Total Drug and Alcohol Abuse Services	2,028,469
Total Finance	4,882,521	Total Health	16,378,773
Counsel		Sanitation	
County Counsel	483,886	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	483,886	Public Assistance	
Total Personnel	276,390	Welfare	
Total Elections	928,723	Administration	2,404,592
Total Communications	—	Aid Programs - Cash (Grants)	7,938,159
Total Property Management	1,630,767	Total Welfare	10,342,751
Plant Acquisition		Social Services	
Jails	3,519	Administration and Programs	2,911,193
Courts	55,020	Other	—
Other	294,973	Total Social Services	2,911,193
Total Plant Acquisition	353,512	General Relief	
Total Promotion	167,487	Aid to Indigents	159,221
Total Other General	1,588,435	Indigent Burial	—
Total General	12,061,263	Total General Relief	159,221
Public Protection		Total Care of Court Wards	949,441
Judicial		Total Veteran Services	159,023
Trial Court Maintenance of Effort (MOE)	1,220,686	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	31,987	Workforce Investment Act (WIA)	—
Other Trial Court	169,694	Other	3,262,774
County Clerk	—	Total Other Public Assistance	3,262,774
Grand Jury (Including Audit)	83,175	Total Public Assistance	17,784,403
District Attorney-Prosecution	2,633,751	Education	
District Attorney-Family Support	4,186,046	Total School Administration	—
Public Defender	1,530,869	Total Library Services	2,406,790
Court Appointed Counsel	—	Total Agricultural Education	85,546
Other	570,513	Total Other Education	—
Total Judicial	10,426,721	Total Education	2,492,336
Total Police Protection	9,150,543	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	8,595,679	Total Cultural Services	—
Juvenile Detention	1,552,767	Total Veteran Memorial Building	—
Probation	3,025,754	Total Small Craft Harbors	—
Total Detention and Correction	13,174,200	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,338,517
Protective Inspection		Total Interest on Long-Term Debt	815,297
Agricultural Commissioner	341,067	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,887,459	Total Debt Service	2,153,814
Other	69,709	Total General County Expenditures Before Transfers	100,550,651
Total Protective Inspection	2,298,235	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	194,839
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	855,405	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 100,745,490
Emergency Services	486,297		
Planning and Zoning	2,033,472		
Pound	632,599		
Other	1,370,940		
Total Other Protection	5,378,713		
Total Public Protection	40,428,412		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 46,472,740	\$ 30,714,125	\$ 15,758,615

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Nevada

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Special Assessment Bonds							
1915 Act - No. San Juan Sew. Impr.	1989	1989	2018	\$ 76,130	\$ 46,000	\$ 13,000	\$ 33,000
1915 Act - Penn Valley Sew. Impr.	1990	1990	2009	1,264,703	715,000	270,000	445,000
Total Special Assessment Bonds				1,340,833	761,000	283,000	478,000
State Construction Loans							
Rehab Facilities	1994	—	—	420,367	—	306,957	113,410
Total State Construction Loans				420,367	—	306,957	113,410
Other Long-Term Debt Schedule							
Capital Lease Equipment	—	—	—	—	—	—	33,855
Compensated Absences	—	—	—	—	—	—	4,830,578
Postclosure Landfill Liability	—	—	—	—	—	—	13,887,195
Vehicle Capital Lease	—	—	—	—	—	—	14,206
Total Other Long-Term Debt Schedule				—	—	—	18,765,834
County Total Bonds and Other Long-Term Debt				\$ 1,761,200	\$ 761,000	\$ 589,957	\$ 19,357,244
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	41,340,300				

* 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	\$ 323,232
Local Cash Grants	2,055,890
State Cash Grants	335,439
Federal Cash Grants	157,362
Other Revenues	11,930
Total Revenues	2,883,853
Purchased Transportation	930,165
Other Expenses	2,039,508
Total Expenses	2,969,673
Net Transit Income (Loss)	(85,820)
Gain or Loss on Disposal of Fixed Assets	16,319
Total Operator Net Income (Loss)	\$ (69,501)
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 2003-04
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	\$ 681,309
Total Operating Expenses	916,322
Net Operating Income (Loss)	(235,013)
Total Non-Operating Revenue	107,706
Total Non-Operating Expenses	63,900
Income (Loss) Before Operating Transfers	(191,207)
Transfers In from the County	194,839
Transfers Out to the County	—
Net Transfers In (Out)	194,839
Net Income (Loss)	\$ 3,632
Current Year Capital Outlay (Enterprise Activity)	\$ 7,155

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Sanitation

Total Operating Revenue	\$ 7,362,810
Total Operating Expense	9,554,034
Net Operating Income (Loss)	(2,191,224)
Total Non-Operating Revenue	160,161
Total Non-Operating Expenses	605,047
Income (Loss) Before Operating Transfers	(2,636,110)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (2,636,110)
Current Year Capital Outlay	\$ 46,549

Other Enterprise Statement of Revenues and Expenses: Waste Water

Total Operating Revenue	\$ 2,159,611
Total Operating Expense	3,086,864
Net Operating Income (Loss)	(927,253)
Total Non-Operating Revenue	247,754
Total Non-Operating Expenses	39,124
Income (Loss) Before Operating Transfers	(718,623)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (718,623)
Current Year Capital Outlay	\$ 918,493

Comments

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Orange

Taxes				Federal	
Property Taxes				Public Assistance Administration	186,328,878
County Wide Secured and Unsecured	\$	165,492,606		Public Assistance Programs	104,192,017
Less Than County Wide Funds - Secured and Unsecured		24,794,485		Health Administration	6,898,273
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	10,281,599
Prior Year Secured and Unsecured		456,265		Community Development Block Grant	8,338,046
Total Property Taxes		190,743,356		Health Grants	37,339,987
Other Taxes				Other:	
Sales and Use Taxes		43,886,507		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	—
Property Transfer		25,411,900		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		236,739		District Attorney Programs	3,486,691
Timber Yield		—		Aging Programs	5,491,140
Aircraft		2,200,655		Senior Citizens Programs	2,047,466
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	19,941,677
Other		580,881		Other	6,850,171
Total Other Taxes		72,316,682		Total Federal	391,195,945
Total Taxes		263,060,038		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		123,442		Other Governmental Agencies	39,763,018
Capital Outlay		61,156		Total Other Aid	39,763,018
Total Special Benefit Assessments		184,598		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	10,460,943
Animal Licenses		3,654,500		Property Tax Administrative Fees	8,972,381
Business Licenses		680,885		Auditing and Accounting Fees	707,421
Construction Permits		7,097,171		Communication Services	3,489,856
Road Privileges and Permits		285,165		Election Services	846,241
Zoning Permits		300,775		Legal Services	2,488,819
Franchises		2,040,594		Planning and Engineering Services	2,887,618
Other		1,577,628		Agricultural Services	80,623
Total Licenses Permits and Franchises		15,636,718		Civil Process Services	1,461,360
Fines, Forfeitures and Penalties				Court Fees and Costs	52,578,467
Vehicle Code Fines		10,774,646		Booking Fees	—
Other Court Fines		14,320,506		Estate Fees	643,536
Forfeitures and Penalties		11,349,650		Human Services	5,011,186
Penalties and Cost on Delinquent Taxes		66,528,255		Law Enforcement Services	89,480,380
Total Fines, Forfeitures and Penalties		102,973,057		Recording Fees	30,511,483
Revenue from Use of Money and Property				Road and Street Services	15,171,064
Interest		34,810,073		Health Fees	17,069,926
Rents and Concessions		30,076,958		Mental Health Services	28,194,499
Royalties		48,548		California Children Services	257,383
Total Revenue from the Use of Money and Property		64,935,579		Sanitation Services	286
Aid from Other Governmental Agencies				Institutional Care and Services	2,202,925
State				Library Services	1,051,866
Highway Users Tax		19,458,441		Park and Recreation Fees	1,264,573
Motor Vehicle In-Lieu Tax		191,568,658		Other:	
Realignment from the Vehicle License Fee Fund		80,016,385		Personnel Services	706,474
Public Assistance Administration		180,760,790		Building Maintenance and Grounds	—
Public Assistance Programs		89,059,559		Administrative Services	—
Realignment for Social Services		51,873,577		Other	52,236,348
Health:				Total Charges for Current Services	327,775,658
Aid for Mental Health		24,007,115		Miscellaneous Revenue	
Realignment for Mental Health		48,095,538		Other Sales	6,078,031
Medically Indigent Adults		37,871		Tobacco Settlement	30,306,450
Alcohol and Drug Abuse		2,005,171		Welfare Repayments	8,139,641
Other Aid for Health		30,559,696		Cancelled Warrants	1,233,547
Realignment for Health Services		24,923,040		Other	155,823,091
Homeowners' Property Tax Relief		2,459,740		Total Miscellaneous Revenue	201,580,760
Open Space Tax Relief		6,319		Other Financing Sources	
SB90 Mandated Costs		273,078		Sale of Fixed Assets	1,830,530
Public Safety Fund		237,394,385		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		11,806,642		Total Other Financing Sources	1,830,530
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	2,474,832,940
Library		734,163		Transfers In	
District Attorney Programs		15,647,735		Total Transfers In from Enterprises	12,226,963
Law Enforcement		8,565,790		Operating Transfers Between Funds Other Than Governmental and Enterprise	1,133,121
Other		46,643,346		Total General County Revenues and Transfers In	\$ 2,488,193,024
Total State		1,065,897,039			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Orange

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,459,394	Total Roads	31,838,805
Clerk of the Board	2,395,884	Total Transportation Terminals	—
Administrative Officer	16,942,187	Total Transportation Systems	—
Other	2,108,262	Total Parking Facilities	2,161,796
Total Legislative and Administrative	24,905,727	Total Public Ways and Facilities	34,000,601
Finance		Health	
Auditor-Controller	14,263,283	Total Public Health	121,851,978
Treasurer-Tax Collector	12,706,259	Total Medical Care	116,354,571
Assessor	29,307,668	Total Mental Health	153,061,668
Other	40,109,872	Total Drug and Alcohol Abuse Services	37,529,543
Total Finance	96,387,082	Total Health	428,797,760
Counsel		Sanitation	
County Counsel	7,111,152	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	7,111,152	Public Assistance	
Total Personnel	4,500,747	Welfare	
Total Elections	29,698,756	Administration	218,679,800
Total Communications	11,080	Aid Programs - Cash (Grants)	223,078,438
Total Property Management	19,348,127	Total Welfare	441,758,238
Plant Acquisition		Social Services	
Jails	18,954,366	Administration and Programs	116,681,503
Courts	2,450	Other	29,370,842
Other	30,054,193	Total Social Services	146,052,345
Total Plant Acquisition	49,011,009	General Relief	
Total Promotion	168,539	Aid to Indigents	5,282,249
Total Other General	168,476,388	Indigent Burial	—
Total General	399,618,607	Total General Relief	5,282,249
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	58,418,813	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	5,082,036	Workforce Investment Act (WIA)	9,924,944
Other Trial Court	39,312,801	Other	19,785,071
County Clerk	—	Total Other Public Assistance	29,710,015
Grand Jury (Including Audit)	493,511	Total Public Assistance	622,802,847
District Attorney-Prosecution	68,237,092	Education	
District Attorney-Family Support	56,841,591	Total School Administration	—
Public Defender	44,623,295	Total Library Services	30,264,850
Court Appointed Counsel	9,401,433	Total Agricultural Education	—
Other	2,248,985	Total Other Education	—
Total Judicial	284,659,557	Total Education	30,264,850
Total Police Protection	257,792,065	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	179,633
Adult Detention	113,072,248	Total Cultural Services	—
Juvenile Detention	45,464,866	Total Veteran Memorial Building	—
Probation	79,257,542	Total Small Craft Harbors	13,626,137
Total Detention and Correction	237,794,656	Total Recreation and Cultural	13,805,770
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	57,912,970
Protective Inspection		Total Interest on Long-Term Debt	65,088,335
Agricultural Commissioner	4,783,506	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	8,814,690	Total Debt Service	123,001,305
Other	—	Total General County Expenditures Before Transfers	2,516,292,393
Total Protective Inspection	13,598,196	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	140,446
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	8,446,112	Governmental and Enterprise	—
Coroner	5,106,400	Total General County Expenditures and Transfers Out	\$ 2,516,432,839
Emergency Services	1,473,501		
Planning and Zoning	7,320,152		
Pound	—		
Other	47,810,014		
Total Other Protection	70,156,179		
Total Public Protection	864,000,653		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 3,801,056,386	\$ 662,197,891	\$ 3,138,858,495

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Orange

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation-Series A	1994	1995	2004	\$ 209,840,000	\$ 209,840,000	\$ 204,840,000	\$ 5,000,000
Pension Obligation-Series A	1996	2005	2016	121,680,326	121,680,326	57,028,095	64,652,231
Pension Obligation-Series A	1997	1997	2021	136,923,081	136,923,081	89,802,821	47,120,260
Pension Bond - Bond Accretion	1998	2010	2022	208,460,509	208,460,509	148,879,975	59,580,534
Total Pension Obligation Bonds				676,903,916	676,903,916	500,550,891	176,353,025
Revenue Bonds							
Refunding - 1995 Series A	1995	2001	2015	278,790,000	278,790,000	52,920,000	225,870,000
Teeter Plan	1995	1998	2014	155,000,000	155,000,000	31,275,000	123,725,000
Airport Revenue Bonds	1997	1998	2012	135,050,000	135,050,000	42,875,000	92,175,000
Telecommunication Equipment Lease	2001	2001	2008	10,330,000	10,330,000	2,670,000	7,660,000
Airport	2003	2004	2018	48,680,000	48,680,000	—	48,680,000
Total Revenue Bonds				627,850,000	627,850,000	129,740,000	498,110,000
Special Assessment Bonds							
1915 Act - RAD 88-1	1988	1990	2018	165,705,000	165,705,000	124,335,920	41,369,080
1915 Act - RAD 94-1	1994	1995	2007	17,255,000	15,420,000	9,545,000	5,875,000
1915 Act - CFD 87-4	1997	1998	2019	23,630,000	10,815,000	975,000	9,840,000
1915 Act - CFD 86-2	1998	1998	2017	25,705,000	10,975,000	895,000	10,080,000
1915 Act - CFD 99-1	1999	2003	2029	25,000,000	22,620,000	10,000	22,610,000
1915 Act - RAD 99-1	1999	2000	2018	23,835,000	23,835,000	3,680,000	20,155,000
1915 Act - CFD 00-1	2000	2003	2030	32,000,000	30,200,000	45,000	30,155,000
1915 Act - CFD 86-2	2001	2001	2017	8,005,000	8,005,000	1,880,000	6,125,000
1915 Act - RAD 01-1	2001	2002	2018	10,785,000	10,785,000	945,000	9,840,000
1915 Act - CFD 01-1	2002	2004	2032	40,000,000	32,985,000	—	32,985,000
1915 Act - AD 01-1	2003	2003	2033	36,675,000	36,675,000	—	36,675,000
1915 Act - CFD 02-1	2003	2004	2022	75,000,000	68,280,000	—	68,280,000
1915 Act - CFD 03-1	2004	2004	2034	60,000,000	57,185,000	—	57,185,000
Old Top of the World Bonds	1976	1979	2001	797,598	797,598	780,089	17,509
Total Special Assessment Bonds				544,392,598	494,282,598	143,091,009	351,191,589
Other Long-Term Debt Schedule							
Option B Pool Participant Warrants	—	—	—	—	—	—	1,600,000
Arbitrage Rebate Payable	—	—	—	—	—	—	34,210
Compensated Absences Liability	—	—	—	—	—	—	144,157,274
Computer - Hewlett Packard	—	—	—	—	—	—	89,835
Computer - Hewlett Packard #3	—	—	—	—	—	—	99,198
Computer Lease	—	—	—	—	—	—	50,291
Computer Lease - Hewlett Packard	—	—	—	—	—	—	1,228,036
County Landfill Closure Liability	—	—	—	—	—	—	179,295,997
Verizon Equipment - Musick Jail	—	—	—	—	—	—	15,210
Total Other Long-Term Debt Schedule				—	—	—	326,570,051
County Total Bonds and Other Long-Term Debt				\$ 1,849,146,514	\$ 1,799,036,514	\$ 773,381,900	\$ 1,352,224,665
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	1,376,623,344					

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

Table 6. Counties Annual Report — Fiscal Year 2003-04

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 2003-04
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	\$ 90,963,122
Total Operating Expenses	68,396,592
Net Operating Income (Loss)	22,566,530
Total Non-Operating Revenue	9,168,238
Total Non-Operating Expenses	8,889,048
Income (Loss) Before Operating Transfers	22,845,720
Transfers In from the County	138,861
Transfers Out to the County	—
Net Transfers In (Out)	138,861
Net Income (Loss)	\$ 22,984,581
Current Year Capital Outlay (Enterprise Activity)	\$ 14,413,000

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 112,429,054
Total Operating Expenses	54,014,262
Net Operating Income (Loss)	58,414,792
Total Non-Operating Revenues	6,133,271
Total Non-Operating Expenses	23,306,294
Income (Loss) Before Operating Transfers	41,241,769
Transfers In from the County	1,585
Transfers Out to the County	12,226,963
Net Transfers In (Out)	(12,225,378)
Net Income (Loss)	\$ 29,016,391
Current Year Capital Outlay (Enterprise Activity)	\$ 26,980,694

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 2003-04
Statement of County Revenues
County of Placer

Taxes			Federal	
Property Taxes			Public Assistance Administration	10,632,941
County Wide Secured and Unsecured	\$	70,782,671	Public Assistance Programs	18,184,040
Less Than County Wide Funds - Secured and Unsecured		3,597,430	Health Administration	521,895
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		104,494	Community Development Block Grant	1,783,213
Total Property Taxes		74,484,595	Health Grants	7,588,672
Other Taxes			Other:	
Sales and Use Taxes		12,607,591	Community Oriented Policing Services (COPS)	371,701
Transportation Tax (Non-Transit)		2,154,271	Office of Criminal Justice and Planning Programs	—
Property Transfer		4,962,951	DEA Programs/Drug and Alcohol Programs	1,426,000
Transient Lodging		7,305,672	District Attorney Programs	—
Timber Yield		51,137	Aging Programs	—
Aircraft		121,849	Senior Citizens Programs	—
Construction Development Taxes		4,752,781	Road Projects	2,237,808
Utility Users Tax		—	Law Enforcement	214,401
Other		30	Other	1,375,240
Total Other Taxes		31,956,282	Total Federal	44,335,911
Total Taxes		106,440,877	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	507,699
Operations		12,797	Other Governmental Agencies	956,612
Capital Outlay		—	Total Other Aid	1,464,311
Total Special Benefit Assessments		12,797	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	3,960,193
Animal Licenses		126,537	Property Tax Administrative Fees	—
Business Licenses		806,909	Auditing and Accounting Fees	52,786
Construction Permits		6,785,652	Communication Services	1,681
Road Privileges and Permits		110,547	Election Services	240,436
Zoning Permits		—	Legal Services	908,402
Franchises		1,333,356	Planning and Engineering Services	4,835,153
Other		627,245	Agricultural Services	39,502
Total Licenses Permits and Franchises		9,790,246	Civil Process Services	180,645
Fines, Forfeitures and Penalties			Court Fees and Costs	4,274,339
Vehicle Code Fines		383,470	Booking Fees	295,388
Other Court Fines		4,349,213	Estate Fees	12,820
Forfeitures and Penalties		2,068,606	Human Services	201,271
Penalties and Cost on Delinquent Taxes		3,876,054	Law Enforcement Services	2,287,217
Total Fines, Forfeitures and Penalties		10,677,343	Recording Fees	4,184,471
Revenue from Use of Money and Property			Road and Street Services	6,253,912
Interest		5,486,556	Health Fees	510,209
Rents and Concessions		48,655	Mental Health Services	356,313
Royalties		—	California Children Services	—
Total Revenue from the Use of Money and Property		5,535,211	Sanitation Services	164,827
Aid from Other Governmental Agencies			Institutional Care and Services	1,065,493
State			Library Services	118,640
Highway Users Tax		7,686,592	Park and Recreation Fees	583,262
Motor Vehicle In-Lieu Tax		13,898,721	Other:	
Realignment from the Vehicle License Fee Fund		5,447,104	Personnel Services	749,453
Public Assistance Administration		8,680,853	Building Maintenance and Grounds	1,630,662
Public Assistance Programs		11,094,218	Administrative Services	2,339,531
Realignment for Social Services		6,719,781	Other	2,185,206
Health:			Total Charges for Current Services	37,431,812
Aid for Mental Health		3,288,020	Miscellaneous Revenue	
Realignment for Mental Health		3,980,400	Other Sales	104,478
Medically Indigent Adults		—	Tobacco Settlement	—
Alcohol and Drug Abuse		1,662,790	Welfare Repayments	449,262
Other Aid for Health		1,523,434	Cancelled Warrants	—
Realignment for Health Services		1,572,201	Other	3,136,607
Homeowners' Property Tax Relief		988,396	Total Miscellaneous Revenue	3,690,347
Open Space Tax Relief		88,764	Other Financing Sources	
SB90 Mandated Costs		12,783	Sale of Fixed Assets	680,910
Public Safety Fund		29,811,369	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	444,996
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—	Total Other Financing Sources	1,125,906
Office of Criminal Justice and Planning Programs		533,818	Total General County Revenues Before Transfers	328,075,312
Library		130,971	Transfers In	
District Attorney Programs		2,739,486	Total Transfers In from Enterprises	1,599,131
Law Enforcement		138,323	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,481,881
Other		7,572,527	Total General County Revenues and Transfers In	\$ 331,156,324
Total State		107,570,551		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Placer

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,296,276	Total Roads	22,371,191
Clerk of the Board	403,441	Total Transportation Terminals	—
Administrative Officer	3,103,926	Total Transportation Systems	—
Other	6,409,661	Total Parking Facilities	—
Total Legislative and Administrative	11,213,304	Total Public Ways and Facilities	22,371,191
Finance		Health	
Auditor-Controller	3,102,000	Total Public Health	10,221,650
Treasurer-Tax Collector	2,040,734	Total Medical Care	97,810
Assessor	5,860,654	Total Mental Health	20,373,297
Other	1,806,646	Total Drug and Alcohol Abuse Services	—
Total Finance	12,810,034	Total Health	30,692,757
Counsel		Sanitation	
County Counsel	1,666,924	Total Refuse Collection and Disposal	36
Other	—	Total Sanitation	36
Total Counsel	1,666,924	Public Assistance	
Total Personnel	3,926,711	Welfare	
Total Elections	2,886,378	Administration	18,111,647
Total Communications	—	Aid Programs - Cash (Grants)	24,219,438
Total Property Management	5,727,590	Total Welfare	42,331,085
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	23,156,434
Courts	—	Other	—
Other	12,006,956	Total Social Services	23,156,434
Total Plant Acquisition	12,006,956	General Relief	
Total Promotion	2,326,932	Aid to Indigents	397,083
Total Other General	12,840,810	Indigent Burial	—
Total General	65,405,639	Total General Relief	397,083
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	230,451
Trial Court Maintenance of Effort (MOE)	1,297,673	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,052,209	Workforce Investment Act (WIA)	—
Other Trial Court	1,451,603	Other	1,961,512
County Clerk	—	Total Other Public Assistance	1,961,512
Grand Jury (Including Audit)	70,120	Total Public Assistance	68,076,565
District Attorney-Prosecution	10,812,471	Education	
District Attorney-Family Support	7,372,312	Total School Administration	—
Public Defender	—	Total Library Services	3,301,324
Court Appointed Counsel	4,925,146	Total Agricultural Education	231,158
Other	—	Total Other Education	—
Total Judicial	26,981,534	Total Education	3,532,482
Total Police Protection	32,506,718	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	2,399,424
Adult Detention	17,524,426	Total Cultural Services	568,435
Juvenile Detention	—	Total Veteran Memorial Building	—
Probation	11,882,044	Total Small Craft Harbors	—
Total Detention and Correction	29,406,470	Total Recreation and Cultural	2,967,859
Total Fire Protection	3,837,017	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,375,544
Protective Inspection		Total Interest on Long-Term Debt	1,382,038
Agricultural Commissioner	1,189,651	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	3,063,511	Total Debt Service	2,757,582
Other	—	Total General County Expenditures Before Transfers	304,726,783
Total Protective Inspection	4,253,162	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	5,455,033
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	3,378,084	Governmental and Enterprise	4,155,809
Coroner	682,959	Total General County Expenditures and Transfers Out	\$ 314,337,625
Emergency Services	456,307		
Planning and Zoning	5,642,070		
Pound	1,763,496		
Other	14,855		
Total Other Protection	11,937,771		
Total Public Protection	108,922,672		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 459,511,082	\$ 122,014,879	\$ 337,496,203

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Placer

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
1997 Series A	1998	1998	2012	\$ 4,170,000	\$ 4,170,000	\$ 1,615,000	\$ 2,555,000
Total Revenue Bonds				4,170,000	4,170,000	1,615,000	2,555,000
Special Assessment Bonds							
1915 Act Bonds	1975	1976	2030	11,315,893	6,060,462	1,810,700	4,249,762
1911 Act - Fd Atherton Tech Ctr. Bldg.	1987	1987	2007	2,871,149	767,169	453,379	313,790
Total Special Assessment Bonds				14,187,042	6,827,631	2,264,079	4,563,552
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	9,969,721
Compensated Leave	—	—	—	—	—	—	354,553
Diebold Elections Ballot System	—	—	—	—	—	—	1,137,029
Excavator S-T Lease	—	—	—	—	—	—	48,812
Fire Truck Placer/Western	—	—	—	—	—	—	51,945
Lift Truck S-T Lease	—	—	—	—	—	—	28,683
Postclosure Landfill Liability	—	—	—	—	—	—	4,944,443
Road Graders	—	—	—	—	—	—	146,445
Snowblower	—	—	—	—	—	—	168,542
Total Other Long-Term Debt Schedule				—	—	—	16,850,173
County Total Bonds and Other Long-Term Debt				\$ 18,357,042	\$ 10,997,631	\$ 3,879,079	\$ 23,968,725
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ 40,477,847			

* 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	\$ 427,352
Local Cash Grants	2,811,125
State Cash Grants	361,966
Federal Cash Grants	100,288
Other Revenues	1,191,603
Total Revenues	4,892,334
Purchased Transportation	598,631
Other Expenses	4,787,074
Total Expenses	5,385,705
Net Transit Income (Loss)	(493,371)
Gain or Loss on Disposal of Fixed Assets	(22,272)
Total Operator Net Income (Loss)	\$ (515,643)
Capital Additions to Equity	
Total Local Capital Grants	\$ 311,640
Total State Capital Grants	—
Total Federal Capital Grants	1,002,034
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 1,313,674

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Placer

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	10,373
Total Non-Operating Expenses	25,289
Income (Loss) Before Operating Transfers	(14,916)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (14,916)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 3,717,142
Total Operating Expenses	2,255,689
Net Operating Income (Loss)	1,461,453
Total Non-Operating Revenues	1,592,724
Total Non-Operating Expenses	131,853
Income (Loss) Before Operating Transfers	2,922,324
Transfers In from the County	—
Transfers Out to the County	472,231
Net Transfers In (Out)	(472,231)
Net Income (Loss)	\$ 2,450,093
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Community Clinics

Total Operating Revenue	\$ 442,181
Total Operating Expense	5,506,087
Net Operating Income (Loss)	(5,063,906)
Total Non-Operating Revenue	3,514,532
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(1,549,374)
Transfers In from the County	1,528,288
Transfers Out to the County	—
Net Transfers In (Out)	1,528,288
Net Income (Loss)	\$ (21,086)
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: DeWitt Development

Total Operating Revenue	\$ 992,175
Total Operating Expense	2,302,695
Net Operating Income (Loss)	(1,310,520)
Total Non-Operating Revenue	953,927
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(356,593)
Transfers In from the County	1,460,000
Transfers Out to the County	1,126,900
Net Transfers In (Out)	333,100
Net Income (Loss)	\$ (23,493)
Current Year Capital Outlay	\$ —

Table 6. Counties Annual Report — Fiscal Year 2003-04

Other Enterprise Statement of Revenues and Expenses:		Managed Care
Total Operating Revenue	\$	387,429
Total Operating Expense		3,805,880
Net Operating Income (Loss)		(3,418,451)
Total Non-Operating Revenue		1,208,193
Total Non-Operating Expenses		7,028
Income (Loss) Before Operating Transfers		(2,217,286)
Transfers In from the County		2,466,745
Transfers Out to the County		—
Net Transfers In (Out)		2,466,745
Net Income (Loss)	\$	249,459
Current Year Capital Outlay	\$	—

Comments

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

1. Informational Note: The Other Enterprise, DeWitt Cafe, was reclassified under the Governmental Funds because it was unable to operate as a true enterprise.
Reference: Table 6, Statement of Enterprise/Activity Revenues and Expenses.

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Plumas

Taxes				Federal	
Property Taxes				Public Assistance Administration	1,446,686
County Wide Secured and Unsecured	\$	6,039,408		Public Assistance Programs	1,046,314
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		5,162		Community Development Block Grant	—
Total Property Taxes		6,044,570		Health Grants	617,845
Other Taxes				Other:	
Sales and Use Taxes		1,906,331		Community Oriented Policing Services (COPS)	7,035
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	29,825
Property Transfer		332,534		DEA Programs/Drug and Alcohol Programs	753,782
Transient Lodging		1,087,658		District Attorney Programs	667,981
Timber Yield		188,189		Aging Programs	—
Aircraft		14,326		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	339,310
Utility Users Tax		—		Law Enforcement	50,210
Other		—		Other	3,585,334
Total Other Taxes		3,529,038		Total Federal	8,544,322
Total Taxes		9,573,608		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		660,317		Other Governmental Agencies	150,611
Capital Outlay		—		Total Other Aid	150,611
Total Special Benefit Assessments		660,317		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	91,646
Animal Licenses		18,553		Property Tax Administrative Fees	84,182
Business Licenses		2,625		Auditing and Accounting Fees	68,280
Construction Permits		1,322,910		Communication Services	37,817
Road Privileges and Permits		—		Election Services	—
Zoning Permits		109,392		Legal Services	14,034
Franchises		147,020		Planning and Engineering Services	248,805
Other		5,121		Agricultural Services	64,920
Total Licenses Permits and Franchises		1,605,621		Civil Process Services	11,737
Fines, Forfeitures and Penalties				Court Fees and Costs	102,662
Vehicle Code Fines		955		Booking Fees	13,400
Other Court Fines		486,312		Estate Fees	6,255
Forfeitures and Penalties		—		Human Services	36,203
Penalties and Cost on Delinquent Taxes		329,091		Law Enforcement Services	366,002
Total Fines, Forfeitures and Penalties		816,358		Recording Fees	281,876
Revenue from Use of Money and Property				Road and Street Services	28,114
Interest		728,164		Health Fees	585,877
Rents and Concessions		205,039		Mental Health Services	300,521
Royalties		—		California Children Services	3,136
Total Revenue from the Use of Money and Property		933,203		Sanitation Services	192,566
Aid from Other Governmental Agencies				Institutional Care and Services	27,046
State				Library Services	55,739
Highway Users Tax		2,076,788		Park and Recreation Fees	25,878
Motor Vehicle In-Lieu Tax		1,143,313		Other:	
Realignment from the Vehicle License Fee Fund		1,316,380		Personnel Services	—
Public Assistance Administration		1,858,750		Building Maintenance and Grounds	—
Public Assistance Programs		1,177,992		Administrative Services	—
Realignment for Social Services		1,182,840		Other	934,028
Health:				Total Charges for Current Services	3,580,724
Aid for Mental Health		821,967		Miscellaneous Revenue	
Realignment for Mental Health		649,549		Other Sales	—
Medically Indigent Adults		—		Tobacco Settlement	—
Alcohol and Drug Abuse		133,984		Welfare Repayments	71,343
Other Aid for Health		1,341,545		Cancelled Warrants	—
Realignment for Health Services		617,683		Other	730,117
Homeowners' Property Tax Relief		79,628		Total Miscellaneous Revenue	801,460
Open Space Tax Relief		103,609		Other Financing Sources	
SB90 Mandated Costs		—		Sale of Fixed Assets	—
Public Safety Fund		1,095,205		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		212,080		Total Other Financing Sources	—
Office of Criminal Justice and Planning Programs		138,713		Total General County Revenues Before Transfers	44,262,974
Library		150,259		Transfers In	
District Attorney Programs		259,802		Total Transfers In from Enterprises	—
Law Enforcement		149,259		Operating Transfers Between Funds Other Than Governmental and Enterprise	231,410
Other		3,087,404		Total General County Revenues and Transfers In	\$ 44,494,384
Total State		17,596,750			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Plumas

General		Public Ways and Facilities	
Board of Supervisors	\$ 693,249	Total Roads	6,295,919
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	214,776	Total Transportation Systems	—
Other	534,292	Total Parking Facilities	—
Total Legislative and Administrative	1,442,317	Total Public Ways and Facilities	6,295,919
Finance		Health	
Auditor-Controller	449,979	Total Public Health	4,230,586
Treasurer-Tax Collector	566,538	Total Medical Care	—
Assessor	681,692	Total Mental Health	2,298,827
Other	324,975	Total Drug and Alcohol Abuse Services	1,194,604
Total Finance	2,023,184	Total Health	7,724,017
Counsel		Sanitation	
County Counsel	253,622	Total Refuse Collection and Disposal	297,794
Other	—	Total Sanitation	297,794
Total Counsel	253,622	Public Assistance	
Total Personnel	301,492	Welfare	
Total Elections	231,618	Administration	3,144,705
Total Communications	—	Aid Programs - Cash (Grants)	3,310,992
Total Property Management	991,253	Total Welfare	6,455,697
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	123,298
Other	3,845,051	Total Social Services	123,298
Total Plant Acquisition	3,845,051	General Relief	
Total Promotion	1,355,170	Aid to Indigents	—
Total Other General	542,060	Indigent Burial	—
Total General	10,985,767	Total General Relief	—
Public Protection		Total Care of Court Wards	235,706
Judicial		Total Veteran Services	158,516
Trial Court Maintenance of Effort (MOE)	193,772	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	106,612	Workforce Investment Act (WIA)	—
Other Trial Court	187,195	Other	518,645
County Clerk	—	Total Other Public Assistance	518,645
Grand Jury (Including Audit)	25,548	Total Public Assistance	7,491,862
District Attorney-Prosecution	712,105	Education	
District Attorney-Family Support	970,903	Total School Administration	—
Public Defender	392,783	Total Library Services	570,992
Court Appointed Counsel	—	Total Agricultural Education	75,304
Other	14,694	Total Other Education	—
Total Judicial	2,603,612	Total Education	646,296
Total Police Protection	4,885,864	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	137,562
Adult Detention	1,364,842	Total Cultural Services	150,769
Juvenile Detention	—	Total Veteran Memorial Building	58,591
Probation	1,059,768	Total Small Craft Harbors	—
Total Detention and Correction	2,424,610	Total Recreation and Cultural	346,922
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	199,502
Protective Inspection		Total Interest on Long-Term Debt	57,049
Agricultural Commissioner	284,410	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,172,462	Total Debt Service	256,551
Other	—	Total General County Expenditures Before Transfers	46,575,325
Total Protective Inspection	1,456,872	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	30,000	Operating Transfers Between Funds Other Than	—
Recorder	275,180	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 46,575,325
Emergency Services	119,407		
Planning and Zoning	470,520		
Pound	226,592		
Other	37,540		
Total Other Protection	1,159,239		
Total Public Protection	12,530,197		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 23,061,305	\$ 12,231,330	\$ 10,829,975

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Plumas

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Fuel System	1997	—	—	\$ 261,619	\$ —	\$ 97,099	\$ 124,322
Total State Construction Loans				261,619	—	97,099	124,322
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	123,389
Compensated Absences	—	—	—	—	—	—	2,999,349
Heat and Cooling Equipment	—	—	—	—	—	—	852,627
Postclosure Landfill Liability	—	—	—	—	—	—	2,532,682
Total Other Long-Term Debt Schedule				—	—	—	6,508,047
County Total Bonds and Other Long-Term Debt				\$ 261,619	\$ —	\$ 97,099	\$ 6,632,369
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	34,602,681				

* 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	\$ 53,078
Local Cash Grants	384,990
State Cash Grants	114,981
Federal Cash Grants	83,190
Other Revenues	50,515
Total Revenues	686,754
Purchased Transportation	—
Other Expenses	687,957
Total Expenses	687,957
Net Transit Income (Loss)	(1,203)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (1,203)
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 2003-04
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	\$	350,658
Total Operating Expenses		378,825
Net Operating Income (Loss)		(28,167)
Total Non-Operating Revenue		187,323
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		159,156
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	159,156
Current Year Capital Outlay (Enterprise Activity)	\$	3,539,110

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 2003-04
Statement of County Revenues
County of Riverside

Taxes				Federal	
Property Taxes				Public Assistance Administration	168,919,729
County Wide Secured and Unsecured	\$	121,079,227		Public Assistance Programs	141,730,187
Less Than County Wide Funds - Secured and Unsecured		36,025,964		Health Administration	2,867,784
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	15,825,279
Prior Year Secured and Unsecured		801,549		Community Development Block Grant	10,569,671
Total Property Taxes		157,906,740		Health Grants	22,497,972
Other Taxes				Other:	
Sales and Use Taxes		26,632,844		Community Oriented Policing Services (COPS)	1,070,263
Transportation Tax (Non-Transit)		9,742,440		Office of Criminal Justice and Planning Programs	—
Property Transfer		23,744,261		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		1,252,874		District Attorney Programs	—
Timber Yield		—		Aging Programs	—
Aircraft		1,107,423		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	4,617,097
Other		5,568		Other	62,959,782
Total Other Taxes		62,485,410		Total Federal	431,057,764
Total Taxes		220,392,150		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	33,624,201
Capital Outlay		—		Total Other Aid	33,624,201
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	10,496,191
Animal Licenses		593,271		Property Tax Administrative Fees	6,233,600
Business Licenses		118,989		Auditing and Accounting Fees	56,216
Construction Permits		14,826,012		Communication Services	1,791,335
Road Privileges and Permits		152,316		Election Services	1,788,595
Zoning Permits		35		Legal Services	949,835
Franchises		4,932,856		Planning and Engineering Services	29,381,640
Other		5,134,930		Agricultural Services	297,276
Total Licenses Permits and Franchises		25,758,409		Civil Process Services	1,385,486
Fines, Forfeitures and Penalties				Court Fees and Costs	12,980,023
Vehicle Code Fines		1,944,842		Booking Fees	2,310,450
Other Court Fines		29,485,767		Estate Fees	397,100
Forfeitures and Penalties		8,112,658		Human Services	2,158,737
Penalties and Cost on Delinquent Taxes		22,753,815		Law Enforcement Services	83,284,798
Total Fines, Forfeitures and Penalties		62,297,082		Recording Fees	17,504,142
Revenue from Use of Money and Property				Road and Street Services	3,090,623
Interest		11,293,539		Health Fees	16,814,378
Rents and Concessions		6,182,669		Mental Health Services	6,563,834
Royalties		—		California Children Services	21,874
Total Revenue from the Use of Money and Property		17,476,208		Sanitation Services	4,170,843
Aid from Other Governmental Agencies				Institutional Care and Services	8,092,257
State				Library Services	—
Highway Users Tax		26,021,000		Park and Recreation Fees	7,145
Motor Vehicle In-Lieu Tax		87,434,999		Other:	
Realignment from the Vehicle License Fee Fund		51,212,438		Personnel Services	3,518,612
Public Assistance Administration		104,634,252		Building Maintenance and Grounds	2,511,266
Public Assistance Programs		96,782,381		Administrative Services	—
Realignment for Social Services		38,173,624		Other	120,690,798
Health:				Total Charges for Current Services	336,497,054
Aid for Mental Health		18,619,367		Miscellaneous Revenue	
Realignment for Mental Health		26,379,930		Other Sales	853,566
Medically Indigent Adults		2,926,370		Tobacco Settlement	16,455,237
Alcohol and Drug Abuse		1,305,400		Welfare Repayments	—
Other Aid for Health		11,683,364		Cancelled Warrants	—
Realignment for Health Services		11,325,819		Other	15,629,267
Homeowners' Property Tax Relief		3,308,877		Total Miscellaneous Revenue	32,938,070
Open Space Tax Relief		261,095		Other Financing Sources	
SB90 Mandated Costs		1,421,171		Sale of Fixed Assets	79,883
Public Safety Fund		99,697,595		Proceeds from the Sale of Bonds	2,939,569
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		7,232,036		Total Other Financing Sources	3,019,452
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	1,781,272,386
Library		—		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	47,963,277
Law Enforcement		—		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		29,792,278		Total General County Revenues and Transfers In	\$ 1,829,235,663
Total State		618,211,996			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Riverside

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,282,377	Total Roads	90,329,707
Clerk of the Board	932,500	Total Transportation Terminals	—
Administrative Officer	43,281,493	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	48,496,370	Total Public Ways and Facilities	90,329,707
Finance		Health	
Auditor-Controller	9,125,711	Total Public Health	87,465,629
Treasurer-Tax Collector	10,029,664	Total Medical Care	19,763,781
Assessor	17,754,742	Total Mental Health	82,308,936
Other	2,886,806	Total Drug and Alcohol Abuse Services	21,768,164
Total Finance	39,796,923	Total Health	211,306,510
Counsel		Sanitation	
County Counsel	4,333,450	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,333,450	Public Assistance	
Total Personnel	5,808,898	Welfare	
Total Elections	8,426,349	Administration	248,816,826
Total Communications	—	Aid Programs - Cash (Grants)	284,366,295
Total Property Management	38,345,364	Total Welfare	533,183,121
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	23,368,389
Courts	—	Other	4,604,118
Other	—	Total Social Services	27,972,507
Total Plant Acquisition	—	General Relief	
Total Promotion	3,195,947	Aid to Indigents	5,386,716
Total Other General	—	Indigent Burial	—
Total General	148,403,301	Total General Relief	5,386,716
Public Protection		Total Care of Court Wards	1,998,553
Judicial		Total Veteran Services	677,409
Trial Court Maintenance of Effort (MOE)	25,538,985	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	20,194,514
Other Trial Court	945,000	Other	9,359,146
County Clerk	16,038,617	Total Other Public Assistance	29,553,660
Grand Jury (Including Audit)	394,322	Total Public Assistance	598,771,966
District Attorney-Prosecution	49,903,532	Education	
District Attorney-Family Support	42,463,126	Total School Administration	—
Public Defender	20,749,195	Total Library Services	9,541,379
Court Appointed Counsel	—	Total Agricultural Education	336,806
Other	8,579,871	Total Other Education	—
Total Judicial	164,612,648	Total Education	9,878,185
Total Police Protection	207,788,419	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	88,320,334	Total Cultural Services	171,052
Juvenile Detention	35,544,068	Total Veteran Memorial Building	—
Probation	28,049,487	Total Small Craft Harbors	—
Total Detention and Correction	151,913,889	Total Recreation and Cultural	171,052
Total Fire Protection	104,775,359	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	11,895,000
Protective Inspection		Total Interest on Long-Term Debt	29,378,341
Agricultural Commissioner	3,247,666	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	18,695,202	Total Debt Service	41,273,341
Other	—	Total General County Expenditures Before Transfers	1,765,134,782
Total Protective Inspection	21,942,868	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	47,963,277
Local Agency Formation Commission (LAFCO)	30,596	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 1,813,098,059
Emergency Services	—		
Planning and Zoning	5,566,463		
Pound	—		
Other	8,370,478		
Total Other Protection	13,967,537		
Total Public Protection	665,000,720		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 1,350,116,643	\$ 672,935,263	\$ 677,181,380

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Riverside

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
2003 B Capital Projects	—	—	—	—	—	—	\$ 10,400,629
Compensated Absences	—	—	—	—	—	—	11,564,528
Compensated Absences (Govt)	—	—	—	—	—	—	123,248,000
Postclosure Landfill Liability	—	—	—	—	—	—	69,000,952
Total Other Long-Term Debt Schedule				—	—	—	214,214,109
County Total	Bonds and Other Long-Term Debt			\$ —	\$ —	\$ —	\$ 214,214,109

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 1,096,180,132

* 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	\$ 556,462,793
Total Deductions from Revenues	361,654,513
Net Patient Revenue	194,808,280
Total Other Operating Revenues	8,597,062
Total Operating Revenue	203,405,342
Total Operating Expenses	214,793,632
Net Operating Income (Loss)	(11,388,290)
Total Non-Operating Revenue	116,803,416
Total Non-Operating Expenses	111,326,590
Net Non-Operating Income	5,476,826
Net Income Before Extraordinary Items	(5,911,464)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(5,911,464)
Transfers In from the County	47,963,277
Transfers Out to the County	47,963,277
Net Transfers In (Out)	—
Net Income (Loss)	\$ (5,911,464)
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 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Riverside

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	1,596,568
Total Operating Expenses		1,452,586
Net Operating Income (Loss)		143,982
Total Non-Operating Revenue		61,736
Total Non-Operating Expenses		28,273
Income (Loss) Before Operating Transfers		177,445
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	177,445
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	\$	52,149,837
Total Operating Expenses		43,215,632
Net Operating Income (Loss)		8,934,205
Total Non-Operating Revenues		572,306
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		9,506,511
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	9,506,511
Current Year Capital Outlay (Enterprise Activity)	\$	4,276,079

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

- The principal and interest operating expenditures for 10 unreported long-term and short-term capital leases 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 amounts reported in each operating expenditure category by department are indeterminable.

As of June 30, 2004, the total future principal and interest balance due for the 10 unreported capital leases was \$73,048,071.
Reference: Table 6, Statement of County Expenditures.

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Sacramento

Taxes			Federal	
Property Taxes			Public Assistance Administration	126,397,862
County Wide Secured and Unsecured	\$	158,883,897	Public Assistance Programs	238,667,012
Less Than County Wide Funds - Secured and Unsecured		14,529,192	Health Administration	24,621,752
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		240,226	Community Development Block Grant	—
Total Property Taxes		173,653,315	Health Grants	74,264,406
Other Taxes			Other:	
Sales and Use Taxes		79,784,965	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		24,548,101	Office of Criminal Justice and Planning Programs	—
Property Transfer		15,737,950	DEA Programs/Drug and Alcohol Programs	2,166,500
Transient Lodging		6,043,109	District Attorney Programs	10,415,296
Timber Yield		—	Aging Programs	—
Aircraft		—	Senior Citizens Programs	3,773,020
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		14,789,537	Law Enforcement	3,346,185
Other		—	Other	23,187,157
Total Other Taxes		140,903,662	Total Federal	506,839,190
Total Taxes		314,556,977	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		673,384	Other Governmental Agencies	24,725,948
Capital Outlay		—	Total Other Aid	24,725,948
Total Special Benefit Assessments		673,384	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	4,508,953
Animal Licenses		575,303	Property Tax Administrative Fees	4,790,754
Business Licenses		12,008,553	Auditing and Accounting Fees	8,221,886
Construction Permits		10,745,844	Communication Services	28,316
Road Privileges and Permits		3,465,321	Election Services	417,584
Zoning Permits		2,225,272	Legal Services	—
Franchises		3,612,589	Planning and Engineering Services	5,044,811
Other		18,415	Agricultural Services	56,095
Total Licenses Permits and Franchises		32,651,297	Civil Process Services	760,597
Fines, Forfeitures and Penalties			Court Fees and Costs	10,560,805
Vehicle Code Fines		8,264,628	Booking Fees	3,226,525
Other Court Fines		12,698,520	Estate Fees	693,015
Forfeitures and Penalties		7,518,924	Human Services	393,941
Penalties and Cost on Delinquent Taxes		1,155,501	Law Enforcement Services	43,775,275
Total Fines, Forfeitures and Penalties		29,637,573	Recording Fees	6,266,698
Revenue from Use of Money and Property			Road and Street Services	2,006,069
Interest		18,360,181	Health Fees	5,689,876
Rents and Concessions		8,430,752	Mental Health Services	2,816,853
Royalties		—	California Children Services	593,967
Total Revenue from the Use of Money and Property		26,790,933	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	22,334,166
State			Library Services	—
Highway Users Tax		23,369,633	Park and Recreation Fees	7,773,051
Motor Vehicle In-Lieu Tax		60,483,176	Other:	
Realignment from the Vehicle License Fee Fund		51,418,283	Personnel Services	9,721,243
Public Assistance Administration		123,883,312	Building Maintenance and Grounds	9,824,173
Public Assistance Programs		194,750,083	Administrative Services	3,998,055
Realignment for Social Services		61,560,689	Other	14,769,356
Health:			Total Charges for Current Services	168,272,064
Aid for Mental Health		14,525,409	Miscellaneous Revenue	
Realignment for Mental Health		27,495,237	Other Sales	2,166,578
Medically Indigent Adults		—	Tobacco Settlement	3,464,800
Alcohol and Drug Abuse		1,043,288	Welfare Repayments	4,698,541
Other Aid for Health		12,895,255	Cancelled Warrants	—
Realignment for Health Services		13,972,527	Other	5,884,451
Homeowners' Property Tax Relief		3,299,338	Total Miscellaneous Revenue	16,214,370
Open Space Tax Relief		520,016	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	6,422,054
Public Safety Fund		91,399,128	Proceeds from the Sale of Bonds	152,321,645
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		6,549,838	Total Other Financing Sources	158,743,699
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	2,028,715,898
Library		—	Transfers In	
District Attorney Programs		7,528,687	Total Transfers In from Enterprises	—
Law Enforcement		17,176,850	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		37,739,714	Total General County Revenues and Transfers In	\$ 2,028,715,898
Total State		749,610,463		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Sacramento

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,256,877	Total Roads	88,639,257
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,431,330	Total Transportation Systems	66,600
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	5,688,207	Total Public Ways and Facilities	88,705,857
Finance		Health	
Auditor-Controller	7,148,122	Total Public Health	337,284,395
Treasurer-Tax Collector	6,626,950	Total Medical Care	129,011,821
Assessor	12,774,496	Total Mental Health	30,521,736
Other	6,066,927	Total Drug and Alcohol Abuse Services	21,318,815
Total Finance	32,616,495	Total Health	518,136,767
Counsel		Sanitation	
County Counsel	4,109,850	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,109,850	Public Assistance	
Total Personnel	16,320,247	Welfare	
Total Elections	7,138,062	Administration	184,358,170
Total Communications	—	Aid Programs - Cash (Grants)	327,332,098
Total Property Management	16,298	Total Welfare	511,690,268
Plant Acquisition		Social Services	
Jails	18,794,027	Administration and Programs	44,871,948
Courts	1,632,729	Other	—
Other	13,729,388	Total Social Services	44,871,948
Total Plant Acquisition	34,156,144	General Relief	
Total Promotion	12,229,377	Aid to Indigents	13,414,851
Total Other General	4,907,907	Indigent Burial	—
Total General	117,182,587	Total General Relief	13,414,851
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	26,670,468	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	3,187,574	Workforce Investment Act (WIA)	—
Other Trial Court	12,906,811	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	167,203	Total Public Assistance	569,977,067
District Attorney-Prosecution	46,525,924	Education	
District Attorney-Family Support	34,205,664	Total School Administration	—
Public Defender	27,383,749	Total Library Services	14,345,334
Court Appointed Counsel	—	Total Agricultural Education	365,513
Other	4,723,553	Total Other Education	—
Total Judicial	155,770,946	Total Education	14,710,847
Total Police Protection	192,046,018	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	16,425,559
Adult Detention	79,306,052	Total Cultural Services	—
Juvenile Detention	55,306,161	Total Veteran Memorial Building	—
Probation	26,458,242	Total Small Craft Harbors	—
Total Detention and Correction	161,070,455	Total Recreation and Cultural	16,425,559
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	147,511,617
Protective Inspection		Total Interest on Long-Term Debt	35,305,460
Agricultural Commissioner	2,903,175	Total Interest on Short-Term Notes and Warrants	6,810,072
Building Inspector	11,338,833	Total Debt Service	189,627,149
Other	—	Total General County Expenditures Before Transfers	2,065,167,306
Total Protective Inspection	14,242,008	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	219,795
Local Agency Formation Commission (LAFCO)	165,000	Operating Transfers Between Funds Other Than	—
Recorder	5,103,027	Governmental and Enterprise	—
Coroner	4,600,360	Total General County Expenditures and Transfers Out	\$ 2,065,387,101
Emergency Services	335,682		
Planning and Zoning	8,612,760		
Pound	3,859,847		
Other	4,595,370		
Total Other Protection	27,272,046		
Total Public Protection	550,401,473		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 1,214,674,553	\$ 283,603,572	\$ 931,070,981

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sacramento

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Funding	1995	1998	2022	\$ 538,060,208	\$ 538,060,208	\$ 174,850,000	\$ 363,210,208
Pension Funding 2003	2003	2006	2023	152,320,645	152,320,645	—	152,320,645
Total Pension Obligation Bonds				690,380,853	690,380,853	174,850,000	515,530,853
Special Assessment Bonds							
1911 Act - Sewer Improvements	1977	1992	2008	1,398,010	141,963	95,576	46,387
1911 Act - Street Improvements	1977	1993	2004	24,815,253	476,080	475,131	949
Total Special Assessment Bonds				26,213,263	618,043	570,707	47,336
Other Long-Term Debt Schedule							
Airport	—	—	—	—	—	—	272,785,000
Parking	—	—	—	—	—	—	5,285,000
Refuse	—	—	—	—	—	—	24,338,000
Compensated Absences	—	—	—	—	—	—	62,973,111
Landfill Liability	—	—	—	—	—	—	13,160,239
Total Other Long-Term Debt Schedule				—	—	—	378,541,350
County Total Bonds and Other Long-Term Debt				\$ 716,594,116	\$ 690,998,896	\$ 175,420,707	\$ 894,119,539

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 492,268,780

* 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	\$ 128,407
Local Cash Grants	1,479,792
State Cash Grants	49,467
Federal Cash Grants	391,661
Other Revenues	4,212
Total Revenues	2,053,539
Purchased Transportation	1,241,802
Other Expenses	377,729
Total Expenses	1,619,531
Net Transit Income (Loss)	434,008
Gain or Loss on Disposal of Fixed Assets	17,376
Total Operator Net Income (Loss)	\$ 451,384
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	125,465
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 125,465

Table 6. Counties Annual Report — Fiscal Year 2003-04
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	\$	79,730,527
Total Operating Expenses		<u>81,601,269</u>
Net Operating Income (Loss)		<u>(1,870,742)</u>
Total Non-Operating Revenue		32,041,168
Total Non-Operating Expenses		<u>10,486,827</u>
Income (Loss) Before Operating Transfers		<u>19,683,599</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>19,683,599</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>82,604,828</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	70,357,400
Total Operating Expenses		<u>68,674,162</u>
Net Operating Income (Loss)		<u>1,683,238</u>
Total Non-Operating Revenues		5,809,896
Total Non-Operating Expenses		<u>1,552,293</u>
Income (Loss) Before Operating Transfers		<u>5,940,841</u>
Transfers In from the County		219,795
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>219,795</u>
Net Income (Loss)	\$	<u>6,160,636</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>7,867,662</u>

Other Enterprise Statement of Revenues and Expenses: Parking		
Total Operating Revenue	\$	2,385,790
Total Operating Expense		<u>2,317,728</u>
Net Operating Income (Loss)		<u>68,062</u>
Total Non-Operating Revenue		395,988
Total Non-Operating Expenses		<u>250,084</u>
Income (Loss) Before Operating Transfers		<u>213,966</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>213,966</u>
Current Year Capital Outlay	\$	<u>—</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of San Benito

Taxes				Federal	
Property Taxes				Public Assistance Administration	2,027,752
County Wide Secured and Unsecured	\$	5,430,794		Public Assistance Programs	4,973,738
Less Than County Wide Funds - Secured and Unsecured		1,696,045		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	2,251,277
Prior Year Secured and Unsecured		(4,990)		Community Development Block Grant	—
Total Property Taxes		7,121,849		Health Grants	—
Other Taxes				Other:	
Sales and Use Taxes		1,238,009		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	—
Property Transfer		524,466		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		96,269		District Attorney Programs	—
Timber Yield		—		Aging Programs	—
Aircraft		36,478		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	—
Other		—		Other	454,447
Total Other Taxes		1,895,222		Total Federal	9,707,214
Total Taxes		9,017,071		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		358,660		Other Governmental Agencies	—
Capital Outlay		—		Total Other Aid	—
Total Special Benefit Assessments		358,660		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	382,601
Animal Licenses		2,425		Property Tax Administrative Fees	—
Business Licenses		—		Auditing and Accounting Fees	604,590
Construction Permits		411,063		Communication Services	668,835
Road Privileges and Permits		8,379		Election Services	66,158
Zoning Permits		195,820		Legal Services	5,771
Franchises		256,397		Planning and Engineering Services	324,695
Other		25,366		Agricultural Services	111,236
Total Licenses Permits and Franchises		899,450		Civil Process Services	—
Fines, Forfeitures and Penalties				Court Fees and Costs	405,396
Vehicle Code Fines		—		Booking Fees	—
Other Court Fines		483,855		Estate Fees	—
Forfeitures and Penalties		15,692		Human Services	—
Penalties and Cost on Delinquent Taxes		451,204		Law Enforcement Services	267,800
Total Fines, Forfeitures and Penalties		950,751		Recording Fees	451,059
Revenue from Use of Money and Property				Road and Street Services	72,773
Interest		874,878		Health Fees	383,503
Rents and Concessions		111,310		Mental Health Services	153,800
Royalties		45,780		California Children Services	—
Total Revenue from the Use of Money and Property		1,031,968		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	—
State				Library Services	51,420
Highway Users Tax		1,261,774		Park and Recreation Fees	45,993
Motor Vehicle In-Lieu Tax		2,894,706		Other:	
Realignment from the Vehicle License Fee Fund		2,030,360		Personnel Services	—
Public Assistance Administration		2,146,075		Building Maintenance and Grounds	—
Public Assistance Programs		4,247,625		Administrative Services	—
Realignment for Social Services		957,802		Other	—
Health:				Total Charges for Current Services	3,995,630
Aid for Mental Health		682,424		Miscellaneous Revenue	
Realignment for Mental Health		745,463		Other Sales	—
Medically Indigent Adults		—		Tobacco Settlement	—
Alcohol and Drug Abuse		526,372		Welfare Repayments	—
Other Aid for Health		1,619,539		Cancelled Warrants	—
Realignment for Health Services		540,683		Other	40,197
Homeowners' Property Tax Relief		80,360		Total Miscellaneous Revenue	40,197
Open Space Tax Relief		767,981		Other Financing Sources	
SB90 Mandated Costs		—		Sale of Fixed Assets	2,194
Public Safety Fund		2,576,917		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		140,558		Total Other Financing Sources	2,194
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	53,065,360
Library		800		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	—
Law Enforcement		191,983		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		5,650,803		Total General County Revenues and Transfers In	\$ 53,065,360
Total State		27,062,225			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of San Benito

General		Public Ways and Facilities	
Board of Supervisors	\$ 349,427	Total Roads	5,426,967
Clerk of the Board	131,206	Total Transportation Terminals	—
Administrative Officer	533,105	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,013,738	Total Public Ways and Facilities	5,426,967
Finance		Health	
Auditor-Controller	831,428	Total Public Health	3,042,443
Treasurer-Tax Collector	415,036	Total Medical Care	—
Assessor	1,017,080	Total Mental Health	2,080,205
Other	151,161	Total Drug and Alcohol Abuse Services	884,253
Total Finance	2,414,705	Total Health	6,006,901
Counsel		Sanitation	
County Counsel	964,062	Total Refuse Collection and Disposal	—
Other	140	Total Sanitation	—
Total Counsel	964,202	Public Assistance	
Total Personnel	296,599	Welfare	
Total Elections	463,598	Administration	3,587,153
Total Communications	1,058,298	Aid Programs - Cash (Grants)	7,921,330
Total Property Management	1,313,323	Total Welfare	11,508,483
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,628,217
Courts	—	Other	71,973
Other	—	Total Social Services	1,700,190
Total Plant Acquisition	—	General Relief	
Total Promotion	—	Aid to Indigents	2,080
Total Other General	—	Indigent Burial	—
Total General	7,524,463	Total General Relief	2,080
Public Protection		Total Care of Court Wards	95,554
Judicial		Total Veteran Services	52,275
Trial Court Maintenance of Effort (MOE)	302,324	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	2,759,798
Other Trial Court	—	Other	267,304
County Clerk	139,939	Total Other Public Assistance	3,027,102
Grand Jury (Including Audit)	15,628	Total Public Assistance	16,385,684
District Attorney-Prosecution	924,166	Education	
District Attorney-Family Support	1,783,763	Total School Administration	—
Public Defender	680,787	Total Library Services	647,858
Court Appointed Counsel	—	Total Agricultural Education	61,068
Other	169,341	Total Other Education	—
Total Judicial	4,015,948	Total Education	708,926
Total Police Protection	3,320,398	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	189,329
Adult Detention	2,835,185	Total Cultural Services	—
Juvenile Detention	1,119,399	Total Veteran Memorial Building	—
Probation	1,334,991	Total Small Craft Harbors	—
Total Detention and Correction	5,289,575	Total Recreation and Cultural	189,329
Total Fire Protection	764,084	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	165,000
Protective Inspection		Total Interest on Long-Term Debt	70,923
Agricultural Commissioner	738,647	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	191,243	Total Debt Service	235,923
Other	—	Total General County Expenditures Before Transfers	52,757,126
Total Protective Inspection	929,890	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	55,258	Operating Transfers Between Funds Other Than	—
Recorder	299,351	Governmental and Enterprise	—
Coroner	69,305	Total General County Expenditures and Transfers Out	\$ 52,757,126
Emergency Services	466,953		
Planning and Zoning	801,194		
Pound	262,814		
Other	4,163		
Total Other Protection	1,959,038		
Total Public Protection	16,278,933		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 20,690,127	\$ 17,630,920	\$ 3,059,207

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Benito

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 1,724,368
Post Closure Landfill Liability	—	—	—	—	—	—	2,899,324
Total Other Long-Term Debt Schedule				—	—	—	4,623,692
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 4,623,692
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	1,893,061				

* 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	\$ 155,156
Local Cash Grants	505,501
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	230,954
Total Revenues	891,611
Purchased Transportation	902,682
Other Expenses	542,399
Total Expenses	1,445,081
Net Transit Income (Loss)	(553,470)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (553,470)
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 2003-04
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	\$ 904,481
Total Operating Expenses	519,822
Net Operating Income (Loss)	384,659
Total Non-Operating Revenues	117,311
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	501,970
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 501,970
Current Year Capital Outlay (Enterprise Activity)	\$ 1,330

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 2003-04
Statement of County Revenues
County of San Bernardino

Taxes				Federal	
Property Taxes				Public Assistance Administration	137,231,294
County Wide Secured and Unsecured	\$	132,095,272		Public Assistance Programs	214,853,056
Less Than County Wide Funds - Secured and Unsecured		8,611,476		Health Administration	35,381,752
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		6,281,721		Community Development Block Grant	13,847,093
Total Property Taxes		146,988,469		Health Grants	12,961,687
Other Taxes				Other:	
Sales and Use Taxes		16,209,775		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		8,942,278		Office of Criminal Justice and Planning Programs	—
Property Transfer		11,578,232		DEA Programs/Drug and Alcohol Programs	10,628,626
Transient Lodging		1,155,378		District Attorney Programs	142,709
Timber Yield		—		Aging Programs	7,008,655
Aircraft		519,675		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	3,267,311
Utility Users Tax		—		Law Enforcement	22,301,270
Other		11,964		Other	43,249,653
Total Other Taxes		38,417,302		Total Federal	500,873,106
Total Taxes		185,405,771		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		2,413,273		Other Governmental Agencies	7,927,364
Capital Outlay		—		Total Other Aid	7,927,364
Total Special Benefit Assessments		2,413,273		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	6,728,698
Animal Licenses		926,663		Property Tax Administrative Fees	6,088,438
Business Licenses		44,845		Auditing and Accounting Fees	2,963,843
Construction Permits		5,739,997		Communication Services	199,639
Road Privileges and Permits		216,284		Election Services	1,790,850
Zoning Permits		—		Legal Services	4,465,425
Franchises		5,458,526		Planning and Engineering Services	1,478,320
Other		6,183,027		Agricultural Services	2,049,808
Total Licenses Permits and Franchises		18,569,342		Civil Process Services	1,531,243
Fines, Forfeitures and Penalties				Court Fees and Costs	17,158,284
Vehicle Code Fines		74,955		Booking Fees	5,050,623
Other Court Fines		14,473,582		Estate Fees	336,896
Forfeitures and Penalties		2,069,332		Human Services	1,042,606
Penalties and Cost on Delinquent Taxes		18,736,410		Law Enforcement Services	72,022,742
Total Fines, Forfeitures and Penalties		35,354,279		Recording Fees	15,595,125
Revenue from Use of Money and Property				Road and Street Services	5,724
Interest		10,621,443		Health Fees	114,122,730
Rents and Concessions		3,779,324		Mental Health Services	329,880
Royalties		—		California Children Services	1,121
Total Revenue from the Use of Money and Property		14,400,767		Sanitation Services	1,235,500
Aid from Other Governmental Agencies				Institutional Care and Services	3,098,433
State				Library Services	1,048,444
Highway Users Tax		27,413,276		Park and Recreation Fees	5,776,265
Motor Vehicle In-Lieu Tax		94,599,009		Other:	
Realignment from the Vehicle License Fee Fund		44,590,648		Personnel Services	—
Public Assistance Administration		61,041,572		Building Maintenance and Grounds	5,186,821
Public Assistance Programs		163,685,108		Administrative Services	3,043,786
Realignment for Social Services		75,973,840		Other	55,756,770
Health:				Total Charges for Current Services	328,108,014
Aid for Mental Health		15,039,995		Miscellaneous Revenue	
Realignment for Mental Health		51,964,536		Other Sales	306,604
Medically Indigent Adults		—		Tobacco Settlement	18,201,552
Alcohol and Drug Abuse		2,695,197		Welfare Repayments	—
Other Aid for Health		91,435,636		Cancelled Warrants	—
Realignment for Health Services		6,485,468		Other	20,254,794
Homeowners' Property Tax Relief		2,632,966		Total Miscellaneous Revenue	38,762,950
Open Space Tax Relief		—		Other Financing Sources	
SB90 Mandated Costs		88,054		Sale of Fixed Assets	1,274,560
Public Safety Fund		110,100,000		Proceeds from the Sale of Bonds	463,895,000
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,506,036		Total Other Financing Sources	465,169,560
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	2,424,855,832
Library		—		Transfers In	
District Attorney Programs		4,366,741		Total Transfers In from Enterprises	—
Law Enforcement		4,461,149		Operating Transfers Between Funds Other Than Governmental and Enterprise	5,485,504
Other		69,792,175		Total General County Revenues and Transfers In	\$ 2,430,341,336
Total State		827,871,406			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of San Bernardino

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,712,834	Total Roads	41,191,060
Clerk of the Board	771,393	Total Transportation Terminals	—
Administrative Officer	4,942,048	Total Transportation Systems	13,948,065
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	9,426,275	Total Public Ways and Facilities	55,139,125
Finance		Health	
Auditor-Controller	14,527,955	Total Public Health	82,260,414
Treasurer-Tax Collector	6,393,320	Total Medical Care	113,941,016
Assessor	16,133,974	Total Mental Health	112,225,350
Other	8,603,694	Total Drug and Alcohol Abuse Services	18,290,764
Total Finance	45,658,943	Total Health	326,717,544
Counsel		Sanitation	
County Counsel	6,807,395	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	6,807,395	Public Assistance	
Total Personnel	11,494,061	Welfare	
Total Elections	19,358,860	Administration	299,012,614
Total Communications	—	Aid Programs - Cash (Grants)	421,219,793
Total Property Management	25,871,628	Total Welfare	720,232,407
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,343,509
Courts	—	Other	—
Other	32,050,910	Total Social Services	1,343,509
Total Plant Acquisition	32,050,910	General Relief	
Total Promotion	—	Aid to Indigents	1,490,048
Total Other General	11,000,255	Indigent Burial	—
Total General	161,668,327	Total General Relief	1,490,048
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	1,014,110
Trial Court Maintenance of Effort (MOE)	28,390,038	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	5,231,000	Workforce Investment Act (WIA)	13,268,652
Other Trial Court	3,345,174	Other	29,071,538
County Clerk	—	Total Other Public Assistance	42,340,190
Grand Jury (Including Audit)	217,977	Total Public Assistance	766,420,264
District Attorney-Prosecution	40,822,599	Education	
District Attorney-Family Support	39,601,437	Total School Administration	2,688,947
Public Defender	18,903,706	Total Library Services	11,317,036
Court Appointed Counsel	7,606,436	Total Agricultural Education	—
Other	111,517	Total Other Education	—
Total Judicial	144,229,884	Total Education	14,005,983
Total Police Protection	193,404,302	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	8,560,601
Adult Detention	77,885,502	Total Cultural Services	4,485,878
Juvenile Detention	41,880,232	Total Veteran Memorial Building	—
Probation	38,638,938	Total Small Craft Harbors	—
Total Detention and Correction	158,404,672	Total Recreation and Cultural	13,046,479
Total Fire Protection	1,857,160	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	17,468,790
Protective Inspection		Total Interest on Long-Term Debt	20,136,854
Agricultural Commissioner	4,568,265	Total Interest on Short-Term Notes and Warrants	2,727,654
Building Inspector	5,390,071	Total Debt Service	40,333,298
Other	—	Total General County Expenditures Before Transfers	1,901,749,513
Total Protective Inspection	9,958,336	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	37,157,703
Local Agency Formation Commission (LAFCO)	163,333	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	463,895,000
Coroner	5,156,910	Total General County Expenditures and Transfers Out	\$ 2,402,802,216
Emergency Services	—		
Planning and Zoning	7,906,429		
Pound	—		
Other	3,337,467		
Total Other Protection	16,564,139		
Total Public Protection	524,418,493		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 3,438,887,954	\$ 386,328,578	\$ 3,052,559,376

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of San Bernardino

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1996	2021	\$ 386,265,591	\$ 383,179,381	\$ 49,803,790	\$ 333,375,591
Pension Obligation Bonds 2004	2004	2004	2023	463,895,000	463,895,000	—	463,895,000
Total Pension Obligation Bonds				850,160,591	847,074,381	49,803,790	797,270,591
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	100,135,000
Total Other Long-Term Debt Schedule				—	—	—	100,135,000
County Total Bonds and Other Long-Term Debt				\$ 850,160,591	\$ 847,074,381	\$ 49,803,790	\$ 897,405,591

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 1,483,199,947
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 806,908,614
Total Deductions from Revenues	639,364,889
Net Patient Revenue	167,543,725
Total Other Operating Revenues	226,573,948
Total Operating Revenue	394,117,673
Total Operating Expenses	401,687,165
Net Operating Income (Loss)	(7,569,492)
Total Non-Operating Revenue	—
Total Non-Operating Expenses	33,129,030
Net Non-Operating Income	(33,129,030)
Net Income Before Extraordinary Items	(40,698,522)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(40,698,522)
Transfers In from the County	37,157,703
Transfers Out to the County	—
Net Transfers In (Out)	37,157,703
Net Income (Loss)	\$ (3,540,819)
Current Year Capital Outlay (Enterprise Activity)	\$ 2,514,188

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 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Bernardino

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 2,470,907
Total Operating Expenses	1,457,445
Net Operating Income (Loss)	1,013,462
Total Non-Operating Revenue	829,042
Total Non-Operating Expenses	2,394,913
Income (Loss) Before Operating Transfers	(552,409)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (552,409)
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	\$ 48,628,724
Total Operating Expenses	22,403,905
Net Operating Income (Loss)	26,224,819
Total Non-Operating Revenues	19,700,332
Total Non-Operating Expenses	16,215,141
Income (Loss) Before Operating Transfers	29,710,010
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 29,710,010
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 2003-04
Statement of County Revenues
County of San Diego

Taxes				Federal	
Property Taxes				Public Assistance Administration	198,470,213
County Wide Secured and Unsecured	\$	360,769,316		Public Assistance Programs	270,199,532
Less Than County Wide Funds - Secured and Unsecured		19,590,710		Health Administration	15,583,305
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		6,773,862		Community Development Block Grant	7,515,129
Total Property Taxes		387,133,888		Health Grants	57,028,271
Other Taxes				Other:	
Sales and Use Taxes		20,769,395		Community Oriented Policing Services (COPS)	1,246,407
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	—
Property Transfer		29,167,864		DEA Programs/Drug and Alcohol Programs	2,717,258
Transient Lodging		3,084,439		District Attorney Programs	—
Timber Yield		—		Aging Programs	11,667,626
Aircraft		1,653,386		Senior Citizens Programs	2,663,942
Construction Development Taxes		—		Road Projects	2,686,028
Utility Users Tax		—		Law Enforcement	—
Other		1,529,340		Other	26,166,825
Total Other Taxes		56,204,424		Total Federal	595,944,536
Total Taxes		443,338,312		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	32,087,326
Capital Outlay		—		Total Other Aid	32,087,326
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	5,298,882
Animal Licenses		2,123,839		Property Tax Administrative Fees	5,291,752
Business Licenses		8,053,432		Auditing and Accounting Fees	4,783,729
Construction Permits		5,906,051		Communication Services	—
Road Privileges and Permits		97,051		Election Services	1,212,381
Zoning Permits		—		Legal Services	3,136,770
Franchises		4,189,117		Planning and Engineering Services	17,134,168
Other		14,472,296		Agricultural Services	—
Total Licenses Permits and Franchises		34,841,786		Civil Process Services	1,439,125
Fines, Forfeitures and Penalties				Court Fees and Costs	65,308,700
Vehicle Code Fines		772,339		Booking Fees	11,656,828
Other Court Fines		26,288,199		Estate Fees	1,480,456
Forfeitures and Penalties		2,367,020		Human Services	6,541,836
Penalties and Cost on Delinquent Taxes		20,153,482		Law Enforcement Services	61,916,279
Total Fines, Forfeitures and Penalties		49,581,040		Recording Fees	31,692,064
Revenue from Use of Money and Property				Road and Street Services	11,658,281
Interest		15,591,961		Health Fees	6,920,490
Rents and Concessions		13,149,079		Mental Health Services	—
Royalties		77,436		California Children Services	12,498
Total Revenue from the Use of Money and Property		28,818,476		Sanitation Services	5,296,023
Aid from Other Governmental Agencies				Institutional Care and Services	28,490,677
State				Library Services	930,406
Highway Users Tax		43,983,514		Park and Recreation Fees	2,436,146
Motor Vehicle In-Lieu Tax		150,714,062		Other:	
Realignment from the Vehicle License Fee Fund		100,838,299		Personnel Services	6,610,571
Public Assistance Administration		176,274,926		Building Maintenance and Grounds	—
Public Assistance Programs		182,192,153		Administrative Services	76,561
Realignment for Social Services		85,424,640		Other	17,141,962
Health:				Total Charges for Current Services	296,466,585
Aid for Mental Health		37,571,436		Miscellaneous Revenue	
Realignment for Mental Health		57,530,859		Other Sales	1,411,766
Medically Indigent Adults		—		Tobacco Settlement	7,793,250
Alcohol and Drug Abuse		41,283,820		Welfare Repayments	989,442
Other Aid for Health		20,006,357		Cancelled Warrants	117,532
Realignment for Health Services		29,969,475		Other	23,403,982
Homeowners' Property Tax Relief		5,196,707		Total Miscellaneous Revenue	33,715,972
Open Space Tax Relief		—		Other Financing Sources	
SB90 Mandated Costs		20,414		Sale of Fixed Assets	2,223,331
Public Safety Fund		201,214,091		Proceeds from the Sale of Bonds	454,112,916
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		12,245,162		Total Other Financing Sources	456,336,247
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	3,189,276,044
Library		—		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	136,860
Law Enforcement		4,669,407		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		69,010,442		Total General County Revenues and Transfers In	\$ 3,189,412,904
Total State		1,218,145,764			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of San Diego

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,872,439	Total Roads	84,386,148
Clerk of the Board	4,125,387	Total Transportation Terminals	—
Administrative Officer	17,125,411	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	26,123,237	Total Public Ways and Facilities	84,386,148
Finance		Health	
Auditor-Controller	22,051,967	Total Public Health	115,484,087
Treasurer-Tax Collector	10,977,531	Total Medical Care	86,514,098
Assessor	37,799,087	Total Mental Health	203,853,434
Other	5,377,254	Total Drug and Alcohol Abuse Services	46,296,090
Total Finance	76,205,839	Total Health	452,147,709
Counsel		Sanitation	
County Counsel	15,866,413	Total Refuse Collection and Disposal	8,958,634
Other	—	Total Sanitation	8,958,634
Total Counsel	15,866,413	Public Assistance	
Total Personnel	14,259,703	Welfare	
Total Elections	9,191,749	Administration	102,730,988
Total Communications	102,189,690	Aid Programs - Cash (Grants)	338,522,188
Total Property Management	35,503,379	Total Welfare	441,253,176
Plant Acquisition		Social Services	
Jails	12,143,411	Administration and Programs	331,024,125
Courts	2,853,928	Other	—
Other	37,731,237	Total Social Services	331,024,125
Total Plant Acquisition	52,728,576	General Relief	
Total Promotion	2,109,054	Aid to Indigents	1,594,402
Total Other General	—	Indigent Burial	—
Total General	334,177,640	Total General Relief	1,594,402
Public Protection		Total Care of Court Wards	6,353,968
Judicial		Total Veteran Services	639,420
Trial Court Maintenance of Effort (MOE)	59,662,667	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	5,373,452	Workforce Investment Act (WIA)	—
Other Trial Court	47,503,996	Other	68,696,312
County Clerk	—	Total Other Public Assistance	68,696,312
Grand Jury (Including Audit)	383,827	Total Public Assistance	849,561,403
District Attorney-Prosecution	94,449,079	Education	
District Attorney-Family Support	53,398,107	Total School Administration	—
Public Defender	61,111,216	Total Library Services	21,914,469
Court Appointed Counsel	—	Total Agricultural Education	544,214
Other	473,830	Total Other Education	—
Total Judicial	322,356,174	Total Education	22,458,683
Total Police Protection	199,262,432	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	18,333,864
Adult Detention	144,789,528	Total Cultural Services	—
Juvenile Detention	35,109,656	Total Veteran Memorial Building	—
Probation	91,049,088	Total Small Craft Harbors	—
Total Detention and Correction	270,948,272	Total Recreation and Cultural	18,333,864
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	62,220,017
Protective Inspection		Total Interest on Long-Term Debt	63,289,715
Agricultural Commissioner	11,275,557	Total Interest on Short-Term Notes and Warrants	8,731,135
Building Inspector	—	Total Debt Service	134,240,867
Other	—	Total General County Expenditures Before Transfers	2,779,719,311
Total Protective Inspection	11,275,557	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	8,664
Local Agency Formation Commission (LAFCO)	199,694	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	450,000,000
Coroner	5,732,424	Total General County Expenditures and Transfers Out	\$ 3,229,727,975
Emergency Services	6,901,509		
Planning and Zoning	45,094,043		
Pound	9,540,795		
Other	4,143,463		
Total Other Protection	71,611,928		
Total Public Protection	875,454,363		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 3,080,880,968	\$ 717,299,258	\$ 2,363,581,710

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Diego

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1994	1994	2007	\$ 430,430,000	\$ 430,430,000	\$ 353,005,000	\$ 77,425,000
POB Series 2002 ABC	2002	2002	2032	737,340,000	737,340,000	—	737,340,000
POB Series 2004	2004	2004	2032	454,112,916	454,112,916	—	454,112,916
Total Pension Obligation Bonds				1,621,882,916	1,621,882,916	353,005,000	1,268,877,916
Special Assessment Bonds							
1915 Act - Re-Assesmt. of Dist. 97-1	1997	1997	2012	21,755,000	21,755,000	6,620,000	15,135,000
Total Special Assessment Bonds				21,755,000	21,755,000	6,620,000	15,135,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	77,537,000
Landfill Closure	—	—	—	—	—	—	46,910,000
Total Other Long-Term Debt Schedule				—	—	—	124,447,000
County Total Bonds and Other Long-Term Debt				\$ 1,643,637,916	\$ 1,643,637,916	\$ 359,625,000	\$ 1,408,459,916
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 531,169,379					

* 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 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Diego

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 7,450,188
Total Operating Expenses	6,962,099
Net Operating Income (Loss)	488,089
Total Non-Operating Revenue	5,490,435
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	5,978,524
Transfers In from the County	8,664
Transfers Out to the County	136,860
Net Transfers In (Out)	(128,196)
Net Income (Loss)	\$ 5,850,328
Current Year Capital Outlay (Enterprise Activity)	\$ 4,229,535

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 2003-04
Statement of County Revenues
County of San Joaquin

Taxes			Federal	
Property Taxes			Public Assistance Administration	3,710,971
County Wide Secured and Unsecured	\$	85,374,576	Public Assistance Programs	107,919,066
Less Than County Wide Funds - Secured and Unsecured		8,447,803	Health Administration	5,195,244
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	12,244,226
Prior Year Secured and Unsecured		164,605	Community Development Block Grant	7,146,186
Total Property Taxes		93,986,984	Health Grants	—
Other Taxes			Other:	
Sales and Use Taxes		13,818,225	Community Oriented Policing Services (COPS)	185,453
Transportation Tax (Non-Transit)		12,165,122	Office of Criminal Justice and Planning Programs	—
Property Transfer		4,532,679	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		306,096	District Attorney Programs	10,125,759
Timber Yield		—	Aging Programs	2,115,689
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		501,304	Road Projects	—
Utility Users Tax		—	Law Enforcement	227,168
Other		6,032	Other	3,701,006
Total Other Taxes		31,329,458	Total Federal	152,570,768
Total Taxes		125,316,442	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	4,006,557
Capital Outlay		—	Total Other Aid	4,006,557
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	3,064,341
Animal Licenses		103,569	Property Tax Administrative Fees	1,920,848
Business Licenses		81,091	Auditing and Accounting Fees	50,347
Construction Permits		4,489,543	Communication Services	—
Road Privileges and Permits		93,691	Election Services	648,239
Zoning Permits		—	Legal Services	348,171
Franchises		2,239,575	Planning and Engineering Services	4,183,110
Other		133,930	Agricultural Services	221,405
Total Licenses Permits and Franchises		7,141,399	Civil Process Services	436,663
Fines, Forfeitures and Penalties			Court Fees and Costs	2,402,021
Vehicle Code Fines		5,457,787	Booking Fees	1,597,524
Other Court Fines		1,971,279	Estate Fees	234,375
Forfeitures and Penalties		573,825	Human Services	18,822
Penalties and Cost on Delinquent Taxes		2,448,750	Law Enforcement Services	10,016,975
Total Fines, Forfeitures and Penalties		10,451,641	Recording Fees	6,817,269
Revenue from Use of Money and Property			Road and Street Services	1,962
Interest		1,800,445	Health Fees	4,669,036
Rents and Concessions		149,151	Mental Health Services	25,336,277
Royalties		12,899	California Children Services	7,520
Total Revenue from the Use of Money and Property		1,962,495	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	1,512,258
State			Library Services	146,494
Highway Users Tax		10,270,504	Park and Recreation Fees	1,380,538
Motor Vehicle In-Lieu Tax		35,234,560	Other:	
Realignment from the Vehicle License Fee Fund		21,897,325	Personnel Services	—
Public Assistance Administration		20,631,526	Building Maintenance and Grounds	—
Public Assistance Programs		65,093,553	Administrative Services	147,905
Realignment for Social Services		19,433,002	Other	6,017,585
Health:			Total Charges for Current Services	71,179,685
Aid for Mental Health		10,393,784	Miscellaneous Revenue	
Realignment for Mental Health		13,604,795	Other Sales	343,789
Medically Indigent Adults		—	Tobacco Settlement	6,193,742
Alcohol and Drug Abuse		3,122,601	Welfare Repayments	860,430
Other Aid for Health		5,769,778	Cancelled Warrants	63,385
Realignment for Health Services		203,086	Other	4,053,426
Homeowners' Property Tax Relief		1,578,109	Total Miscellaneous Revenue	11,514,772
Open Space Tax Relief		1,983,260	Other Financing Sources	
SB90 Mandated Costs		616,177	Sale of Fixed Assets	—
Public Safety Fund		34,500,000	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	3,181,751
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,556,580	Total Other Financing Sources	3,181,751
Office of Criminal Justice and Planning Programs		2,352,440	Total General County Revenues Before Transfers	666,141,573
Library		—	Transfers In	
District Attorney Programs		5,964,704	Total Transfers In from Enterprises	—
Law Enforcement		1,337,943	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		22,272,336	Total General County Revenues and Transfers In	\$ 666,141,573
Total State		278,816,063		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of San Joaquin

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,486,694	Total Roads	31,651,340
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,855,744	Total Transportation Systems	—
Other	4,815,815	Total Parking Facilities	—
Total Legislative and Administrative	8,158,253	Total Public Ways and Facilities	31,651,340
Finance		Health	
Auditor-Controller	2,540,444	Total Public Health	27,416,713
Treasurer-Tax Collector	2,037,661	Total Medical Care	—
Assessor	7,274,299	Total Mental Health	59,718,240
Other	1,716,094	Total Drug and Alcohol Abuse Services	15,178,402
Total Finance	13,568,498	Total Health	102,313,355
Counsel		Sanitation	
County Counsel	717,067	Total Refuse Collection and Disposal	20,571
Other	—	Total Sanitation	20,571
Total Counsel	717,067	Public Assistance	
Total Personnel	1,221,961	Welfare	
Total Elections	3,692,042	Administration	81,236,974
Total Communications	—	Aid Programs - Cash (Grants)	144,757,331
Total Property Management	20,698,395	Total Welfare	225,994,305
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	7,285,609
Courts	—	Other	173,491
Other	—	Total Social Services	7,459,100
Total Plant Acquisition	—	General Relief	
Total Promotion	126,767	Aid to Indigents	2,610,128
Total Other General	320,568	Indigent Burial	34,632
Total General	48,503,551	Total General Relief	2,644,760
Public Protection		Total Care of Court Wards	5,285,343
Judicial		Total Veteran Services	247,155
Trial Court Maintenance of Effort (MOE)	10,105,903	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,031,625	Workforce Investment Act (WIA)	13,021,842
Other Trial Court	1,941,592	Other	—
County Clerk	—	Total Other Public Assistance	13,021,842
Grand Jury (Including Audit)	108,898	Total Public Assistance	254,652,505
District Attorney-Prosecution	19,295,600	Education	
District Attorney-Family Support	15,654,510	Total School Administration	—
Public Defender	8,873,824	Total Library Services	3,706,602
Court Appointed Counsel	2,483,996	Total Agricultural Education	310,767
Other	6,147,566	Total Other Education	—
Total Judicial	65,643,514	Total Education	4,017,369
Total Police Protection	37,740,221	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	2,854,004
Adult Detention	42,068,516	Total Cultural Services	111,467
Juvenile Detention	9,877,559	Total Veteran Memorial Building	—
Probation	14,359,225	Total Small Craft Harbors	—
Total Detention and Correction	66,305,300	Total Recreation and Cultural	2,965,471
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	7,480,642
Protective Inspection		Total Interest on Long-Term Debt	1,414,208
Agricultural Commissioner	3,351,134	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	6,915,382	Total Debt Service	8,894,850
Other	395,473	Total General County Expenditures Before Transfers	646,882,215
Total Protective Inspection	10,661,989	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	19,965,010
Local Agency Formation Commission (LAFCO)	100,000	Operating Transfers Between Funds Other Than	—
Recorder	1,884,625	Governmental and Enterprise	—
Coroner	998,880	Total General County Expenditures and Transfers Out	\$ 666,847,225
Emergency Services	2,387,829		
Planning and Zoning	6,808,923		
Pound	—		
Other	1,331,922		
Total Other Protection	13,512,179		
Total Public Protection	193,863,203		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 305,729,227	\$ 165,429,393	\$ 140,299,834

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Joaquin

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
General Hospital Refunding	1999	1999	2021	\$ 108,420,000	\$ 108,420,000	\$ 17,685,000	\$ 90,735,000
Solid Waste System Facilities	2003	2004	2022	36,830,000	36,830,000	940,000	35,890,000
Total Revenue Bonds				145,250,000	145,250,000	18,625,000	126,625,000
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	144,900
Teeter Note	—	—	—	—	—	—	10,000,000
Compensated Absences	—	—	—	—	—	—	2,207,032
Loan	—	—	—	—	—	—	2,804,463
Total Other Long-Term Debt Schedule				—	—	—	15,156,395
County Total Bonds and Other Long-Term Debt				\$ 145,250,000	\$ 145,250,000	\$ 18,625,000	\$ 141,781,395

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 78,457,575
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 257,979,904
Total Deductions from Revenues	187,883,792
Net Patient Revenue	70,096,112
Total Other Operating Revenues	13,929,830
Total Operating Revenue	84,025,942
Total Operating Expenses	152,873,829
Net Operating Income (Loss)	(68,847,887)
Total Non-Operating Revenue	48,846,094
Total Non-Operating Expenses	4,540,536
Net Non-Operating Income	44,305,558
Net Income Before Extraordinary Items	(24,542,329)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(24,542,329)
Transfers In from the County	19,394,084
Transfers Out to the County	—
Net Transfers In (Out)	19,394,084
Net Income (Loss)	\$ (5,148,245)
Current Year Capital Outlay (Enterprise Activity)	\$ 2,066,049

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 2003-04
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	\$	1,764,248
Total Operating Expenses		2,510,137
Net Operating Income (Loss)		(745,889)
Total Non-Operating Revenue		6,256,198
Total Non-Operating Expenses		254,469
Income (Loss) Before Operating Transfers		5,255,840
Transfers In from the County		570,926
Transfers Out to the County		—
Net Transfers In (Out)		570,926
Net Income (Loss)	\$	5,826,766
Current Year Capital Outlay (Enterprise Activity)	\$	6,272,334

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	14,822,872
Total Operating Expenses		17,335,330
Net Operating Income (Loss)		(2,512,458)
Total Non-Operating Revenues		111,010
Total Non-Operating Expenses		1,046,669
Income (Loss) Before Operating Transfers		(3,448,117)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(3,448,117)
Current Year Capital Outlay (Enterprise Activity)	\$	7,814,399

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: Revenues for Realignment from Health Services of \$5,066,942 are reported on the Hospital Enterprise Statement of Revenues and Expenses as Ancillary Services, Inpatient Operating Revenues, in lieu of being reported in the Statement of General County Revenues, State revenue source.
Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses.

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of San Luis Obispo

Taxes			Federal	
Property Taxes			Public Assistance Administration	34,903,244
County Wide Secured and Unsecured	\$	66,759,102	Public Assistance Programs	4,015,109
Less Than County Wide Funds - Secured and Unsecured		4,701,173	Health Administration	5,057,971
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		(433,319)	Community Development Block Grant	5,730,440
Total Property Taxes		71,026,956	Health Grants	1,054,598
Other Taxes			Other:	
Sales and Use Taxes		7,223,268	Community Oriented Policing Services (COPS)	91,609
Transportation Tax (Non-Transit)		1,554,447	Office of Criminal Justice and Planning Programs	30,424
Property Transfer		3,121,820	DEA Programs/Drug and Alcohol Programs	1,899,900
Transient Lodging		4,860,652	District Attorney Programs	—
Timber Yield		174	Aging Programs	—
Aircraft		201,545	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	4,128,297
Utility Users Tax		—	Law Enforcement	751,192
Other		14,151	Other	2,609,796
Total Other Taxes		16,976,057	Total Federal	60,272,580
Total Taxes		88,003,013	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	2,096,202
Capital Outlay		—	Total Other Aid	2,096,202
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	1,719,544
Animal Licenses		269,056	Property Tax Administrative Fees	1,190,034
Business Licenses		55,086	Auditing and Accounting Fees	262,081
Construction Permits		2,742,149	Communication Services	210,273
Road Privileges and Permits		—	Election Services	45,892
Zoning Permits		1,151,858	Legal Services	53,451
Franchises		2,185,872	Planning and Engineering Services	3,768,221
Other		224,548	Agricultural Services	134,064
Total Licenses Permits and Franchises		6,628,569	Civil Process Services	146,395
Fines, Forfeitures and Penalties			Court Fees and Costs	1,447,439
Vehicle Code Fines		2,190,499	Booking Fees	353,495
Other Court Fines		3,222,990	Estate Fees	138,551
Forfeitures and Penalties		1,569,145	Human Services	201,382
Penalties and Cost on Delinquent Taxes		2,667,215	Law Enforcement Services	2,458,213
Total Fines, Forfeitures and Penalties		9,649,849	Recording Fees	3,054,308
Revenue from Use of Money and Property			Road and Street Services	3,100,697
Interest		2,244,066	Health Fees	1,831,181
Rents and Concessions		360,260	Mental Health Services	374,086
Royalties		—	California Children Services	35,000
Total Revenue from the Use of Money and Property		2,604,326	Sanitation Services	1,305,418
Aid from Other Governmental Agencies			Institutional Care and Services	315,021
State			Library Services	640,411
Highway Users Tax		6,888,832	Park and Recreation Fees	2,945,037
Motor Vehicle In-Lieu Tax		13,054,740	Other:	
Realignment from the Vehicle License Fee Fund		6,679,726	Personnel Services	—
Public Assistance Administration		27,498,983	Building Maintenance and Grounds	—
Public Assistance Programs		1,058,076	Administrative Services	670,543
Realignment for Social Services		5,591,231	Other	6,303,554
Health:			Total Charges for Current Services	32,704,291
Aid for Mental Health		2,504,333	Miscellaneous Revenue	
Realignment for Mental Health		4,568,627	Other Sales	832,276
Medically Indigent Adults		854,311	Tobacco Settlement	2,635,999
Alcohol and Drug Abuse		1,040,025	Welfare Repayments	—
Other Aid for Health		8,500,666	Cancelled Warrants	—
Realignment for Health Services		1,861,781	Other	3,419,884
Homeowners' Property Tax Relief		856,970	Total Miscellaneous Revenue	6,888,159
Open Space Tax Relief		1,119,345	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	1,251,226
Public Safety Fund		16,937,505	Proceeds from the Sale of Bonds	137,194,398
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,045,809	Total Other Financing Sources	138,445,624
Office of Criminal Justice and Planning Programs		201,511	Total General County Revenues Before Transfers	456,737,046
Library		34,226	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	208,326
Law Enforcement		1,206,592	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		7,941,144	Total General County Revenues and Transfers In	\$ 456,945,372
Total State		109,444,433		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of San Luis Obispo

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,257,367	Total Roads	24,939,609
Clerk of the Board	344,304	Total Transportation Terminals	—
Administrative Officer	1,296,307	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,897,978	Total Public Ways and Facilities	24,939,609
Finance		Health	
Auditor-Controller	3,275,202	Total Public Health	23,006,577
Treasurer-Tax Collector	2,206,576	Total Medical Care	1,116,823
Assessor	6,408,531	Total Mental Health	21,285,703
Other	—	Total Drug and Alcohol Abuse Services	4,454,579
Total Finance	11,890,309	Total Health	49,863,682
Counsel		Sanitation	
County Counsel	3,270,401	Total Refuse Collection and Disposal	469,759
Other	—	Total Sanitation	469,759
Total Counsel	3,270,401	Public Assistance	
Total Personnel	1,787,259	Welfare	
Total Elections	1,257,459	Administration	28,371,843
Total Communications	992,122	Aid Programs - Cash (Grants)	25,094,727
Total Property Management	8,902,932	Total Welfare	53,466,570
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	16,308,224
Courts	—	Other	—
Other	14,490,727	Total Social Services	16,308,224
Total Plant Acquisition	14,490,727	General Relief	
Total Promotion	—	Aid to Indigents	3,934,259
Total Other General	9,501,708	Indigent Burial	—
Total General	54,990,895	Total General Relief	3,934,259
Public Protection		Total Care of Court Wards	6,935,942
Judicial		Total Veteran Services	281,122
Trial Court Maintenance of Effort (MOE)	2,319,623	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	490,350	Workforce Investment Act (WIA)	—
Other Trial Court	2,557,617	Other	5,955,102
County Clerk	628,729	Total Other Public Assistance	5,955,102
Grand Jury (Including Audit)	111,960	Total Public Assistance	86,881,219
District Attorney-Prosecution	9,353,754	Education	
District Attorney-Family Support	4,912,043	Total School Administration	—
Public Defender	4,047,226	Total Library Services	6,185,407
Court Appointed Counsel	—	Total Agricultural Education	299,059
Other	—	Total Other Education	1,065,035
Total Judicial	24,421,302	Total Education	7,549,501
Total Police Protection	20,011,682	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	5,327,729
Adult Detention	13,386,522	Total Cultural Services	—
Juvenile Detention	3,467,971	Total Veteran Memorial Building	—
Probation	2,934,437	Total Small Craft Harbors	—
Total Detention and Correction	19,788,930	Total Recreation and Cultural	5,327,729
Total Fire Protection	9,543,017	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,114,168
Protective Inspection		Total Interest on Long-Term Debt	3,300,853
Agricultural Commissioner	4,045,184	Total Interest on Short-Term Notes and Warrants	2,191,288
Building Inspector	—	Total Debt Service	6,606,309
Other	—	Total General County Expenditures Before Transfers	328,975,787
Total Protective Inspection	4,045,184	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	10,324,692
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	763,457	Governmental and Enterprise	135,587,000
Coroner	—	Total General County Expenditures and Transfers Out	\$ 474,887,479
Emergency Services	770,193		
Planning and Zoning	11,420,449		
Pound	1,555,049		
Other	27,821		
Total Other Protection	14,536,969		
Total Public Protection	92,347,084		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 280,747,305	\$ 116,509,243	\$ 164,238,062

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Luis Obispo

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Unfunded Actuarial Accrued Liability	2003	2003	2033	\$ 137,194,398	\$ 137,194,398	\$ —	\$ 137,194,398
Total Pension Obligation Bonds				137,194,398	137,194,398	—	137,194,398
Other Long-Term Debt Schedule							
Advances From Other Funds	—	—	—	—	—	—	1,896,000
Accrued Vacation/Sick Leave - Ent.	—	—	—	—	—	—	59,000
Accrued Vacation/Sick Leave - Govt.	—	—	—	—	—	—	15,847,000
Estimated Post Closure Landfill Costs	—	—	—	—	—	—	2,960,000
Net Pension Obligation	—	—	—	—	—	—	—
Rebutable Arbitrage Earnings	—	—	—	—	—	—	91,000
Total Other Long-Term Debt Schedule				—	—	—	20,853,000
County Total Bonds and Other Long-Term Debt				\$ 137,194,398	\$ 137,194,398	\$ —	\$ 158,047,398

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 55,396,679
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 15,256,433
Total Deductions from Revenues	8,894,571
Net Patient Revenue	6,361,862
Total Other Operating Revenues	1,069,292
Total Operating Revenue	7,431,154
Total Operating Expenses	17,476,240
Net Operating Income (Loss)	(10,045,086)
Total Non-Operating Revenue	225,724
Total Non-Operating Expenses	441,141
Net Non-Operating Income	(215,417)
Net Income Before Extraordinary Items	(10,260,503)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(10,260,503)
Transfers In from the County	10,095,584
Transfers Out to the County	123,030
Net Transfers In (Out)	9,972,554
Net Income (Loss)	\$ (287,949)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 61,412
Local Cash Grants	844,139
State Cash Grants	—
Federal Cash Grants	42,994
Other Revenues	15,073
Total Revenues	963,618
Purchased Transportation	515,427
Other Expenses	325,830
Total Expenses	841,257
Net Transit Income (Loss)	122,361
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 122,361
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 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Luis Obispo

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,742,625
Total Operating Expenses	3,036,436
Net Operating Income (Loss)	(293,811)
Total Non-Operating Revenue	3,853,985
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	3,560,174
Transfers In from the County	229,108
Transfers Out to the County	54,296
Net Transfers In (Out)	174,812
Net Income (Loss)	\$ 3,734,986
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Golf Course

Total Operating Revenue	\$ 2,833,000
Total Operating Expense	3,053,000
Net Operating Income (Loss)	(220,000)
Total Non-Operating Revenue	109,000
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(111,000)
Transfers In from the County	—
Transfers Out to the County	31,000
Net Transfers In (Out)	(31,000)
Net Income (Loss)	\$ (142,000)
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of San Mateo

Taxes				Federal	
Property Taxes				Public Assistance Administration	37,801,325
County Wide Secured and Unsecured	\$	138,773,020		Public Assistance Programs	26,933,249
Less Than County Wide Funds - Secured and Unsecured		5,021,709		Health Administration	1,495,087
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	5,093,743
Prior Year Secured and Unsecured		514,527		Community Development Block Grant	7,526,619
Total Property Taxes		144,309,256		Health Grants	445,003
Other Taxes				Other:	
Sales and Use Taxes		15,763,517		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—		Office of Criminal Justice and Planning Programs	545,570
Property Transfer		7,002,464		DEA Programs/Drug and Alcohol Programs	7,914,190
Transient Lodging		631,931		District Attorney Programs	—
Timber Yield		16,127		Aging Programs	2,563,805
Aircraft		1,017,422		Senior Citizens Programs	739,385
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	2,300,767
Other		—		Other	3,466,497
Total Other Taxes		24,431,461		Total Federal	96,825,240
Total Taxes		168,740,717		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	31,717
Operations		—		Other Governmental Agencies	15,182,673
Capital Outlay		—		Total Other Aid	15,214,390
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	5,678,610
Animal Licenses		511,304		Property Tax Administrative Fees	2,642,575
Business Licenses		1,982,199		Auditing and Accounting Fees	4,295,674
Construction Permits		2,489,519		Communication Services	13,889,033
Road Privileges and Permits		—		Election Services	1,815,816
Zoning Permits		745,228		Legal Services	3,965,509
Franchises		4,552,107		Planning and Engineering Services	2,469,740
Other		625,971		Agricultural Services	150,388
Total Licenses Permits and Franchises		10,906,328		Civil Process Services	143,392
Fines, Forfeitures and Penalties				Court Fees and Costs	4,534,959
Vehicle Code Fines		7,413,546		Booking Fees	1,495,192
Other Court Fines		213,786		Estate Fees	1,100,732
Forfeitures and Penalties		804,590		Human Services	338,021
Penalties and Cost on Delinquent Taxes		909,289		Law Enforcement Services	12,510,110
Total Fines, Forfeitures and Penalties		9,341,211		Recording Fees	6,438,776
Revenue from Use of Money and Property				Road and Street Services	314,508
Interest		10,848,289		Health Fees	1,527,303
Rents and Concessions		7,018,895		Mental Health Services	447,998
Royalties		—		California Children Services	6,837
Total Revenue from the Use of Money and Property		17,867,184		Sanitation Services	1,914,958
Aid from Other Governmental Agencies				Institutional Care and Services	28,385,917
State				Library Services	—
Highway Users Tax		12,335,851		Park and Recreation Fees	1,427,235
Motor Vehicle In-Lieu Tax		35,190,121		Other:	
Realignment from the Vehicle License Fee Fund		20,480,046		Personnel Services	1,200,946
Public Assistance Administration		43,562,125		Building Maintenance and Grounds	—
Public Assistance Programs		27,547,529		Administrative Services	2,860,156
Realignment for Social Services		11,693,863		Other	8,666,142
Health:				Total Charges for Current Services	108,220,527
Aid for Mental Health		11,579,747		Miscellaneous Revenue	
Realignment for Mental Health		22,505,198		Other Sales	866,343
Medically Indigent Adults		—		Tobacco Settlement	7,454,854
Alcohol and Drug Abuse		—		Welfare Repayments	2,460,758
Other Aid for Health		6,489,124		Cancelled Warrants	—
Realignment for Health Services		593,766		Other	17,016,978
Homeowners' Property Tax Relief		1,468,481		Total Miscellaneous Revenue	27,798,933
Open Space Tax Relief		57,909		Other Financing Sources	
SB90 Mandated Costs		5,739,486		Sale of Fixed Assets	1,428
Public Safety Fund		64,443,304		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		518,869		Total Other Financing Sources	1,428
Office of Criminal Justice and Planning Programs		974,480		Total General County Revenues Before Transfers	769,649,679
Library		—		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	10,285,907
Law Enforcement		1,135,474		Operating Transfers Between Funds Other Than Governmental and Enterprise	2,150,383
Other		48,418,348		Total General County Revenues and Transfers In	\$ 782,085,969
Total State		314,733,721			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of San Mateo

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,815,385	Total Roads	23,797,057
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,305,308	Total Transportation Systems	816,176
Other	1,642,396	Total Parking Facilities	—
Total Legislative and Administrative	5,763,089	Total Public Ways and Facilities	24,613,233
Finance		Health	
Auditor-Controller	5,167,153	Total Public Health	47,193,501
Treasurer-Tax Collector	3,885,388	Total Medical Care	3,466,473
Assessor	10,863,475	Total Mental Health	75,104,212
Other	622,802	Total Drug and Alcohol Abuse Services	15,392,107
Total Finance	20,538,818	Total Health	141,156,293
Counsel		Sanitation	
County Counsel	4,289,809	Total Refuse Collection and Disposal	4,762,357
Other	—	Total Sanitation	4,762,357
Total Counsel	4,289,809	Public Assistance	
Total Personnel	5,997,732	Welfare	
Total Elections	5,114,249	Administration	37,382,892
Total Communications	6,671,326	Aid Programs - Cash (Grants)	19,189,893
Total Property Management	4,375,292	Total Welfare	56,572,785
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	66,185,417
Courts	—	Other	—
Other	8,607,244	Total Social Services	66,185,417
Total Plant Acquisition	8,607,244	General Relief	
Total Promotion	—	Aid to Indigents	9,464,334
Total Other General	28,924,481	Indigent Burial	—
Total General	90,282,040	Total General Relief	9,464,334
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	17,012,576	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	931,995	Workforce Investment Act (WIA)	10,022,856
Other Trial Court	9,798,345	Other	42,103,273
County Clerk	—	Total Other Public Assistance	52,126,129
Grand Jury (Including Audit)	424,930	Total Public Assistance	184,348,665
District Attorney-Prosecution	16,844,284	Education	
District Attorney-Family Support	12,523,159	Total School Administration	—
Public Defender	11,562,253	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	145,028
Other	—	Total Other Education	—
Total Judicial	69,097,542	Total Education	145,028
Total Police Protection	55,492,650	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	10,431,079
Adult Detention	50,137,997	Total Cultural Services	—
Juvenile Detention	31,619,142	Total Veteran Memorial Building	—
Probation	3,139,464	Total Small Craft Harbors	—
Total Detention and Correction	84,896,603	Total Recreation and Cultural	10,431,079
Total Fire Protection	5,626,491	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	8,428,483
Protective Inspection		Total Interest on Long-Term Debt	14,168,491
Agricultural Commissioner	3,116,695	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	533	Total Debt Service	22,596,974
Other	—	Total General County Expenditures Before Transfers	713,517,804
Total Protective Inspection	3,117,228	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	54,244,521
Local Agency Formation Commission (LAFCO)	123,675	Operating Transfers Between Funds Other Than	—
Recorder	3,735,847	Governmental and Enterprise	—
Coroner	2,257,579	Total General County Expenditures and Transfers Out	\$ 767,762,325
Emergency Services	884,836		
Planning and Zoning	5,592,873		
Pound	4,349,682		
Other	7,129		
Total Other Protection	16,951,621		
Total Public Protection	235,182,135		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 302,306,117	\$ 192,295,292	\$ 110,010,825

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of San Mateo

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Coyote Point Marina	1979	—	—	\$ 2,250,000	\$ —	\$ 1,642,160	\$ 607,840
Breakwater Project	2000	—	—	1,200,000	—	103,652	782,809
Total State Construction Loans				3,450,000	—	1,745,812	1,390,649
Other Long-Term Debt Schedule							
Energy Efficiency Project	—	—	—	—	—	—	124,963
Energy Efficiency Program	—	—	—	—	—	—	—
2004 Lease Revenue Bonds	—	—	—	—	—	—	7,430,000
Compensated Absences	—	—	—	—	—	—	84,205,990
Compensated Absences - Enterprise	—	—	—	—	—	—	12,321,232
Total Other Long-Term Debt Schedule				—	—	—	104,082,185
County Total Bonds and Other Long-Term Debt				\$ 3,450,000	\$ —	\$ 1,745,812	\$ 105,472,834

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 689,234,885
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 232,712,489
Total Deductions from Revenues	150,433,852
Net Patient Revenue	82,278,637
Total Other Operating Revenues	2,551,011
Total Operating Revenue	84,829,648
Total Operating Expenses	162,053,763
Net Operating Income (Loss)	(77,224,115)
Total Non-Operating Revenue	36,653,079
Total Non-Operating Expenses	4,372
Net Non-Operating Income	36,648,707
Net Income Before Extraordinary Items	(40,575,408)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(40,575,408)
Transfers In from the County	54,244,521
Transfers Out to the County	10,285,907
Net Transfers In (Out)	43,958,614
Net Income (Loss)	\$ 3,383,206
Current Year Capital Outlay (Enterprise Activity)	\$ 427,395

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	65,087
Other Expenses	—
Total Expenses	65,087
Net Transit Income (Loss)	3,913
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 3,913
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 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Mateo

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	1,816,377
Total Operating Expenses		1,825,642
Net Operating Income (Loss)		(9,265)
Total Non-Operating Revenue		121,748
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		112,483
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	112,483
Current Year Capital Outlay (Enterprise Activity)	\$	—

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

Other Enterprise Statement of Revenues and Expenses: Marina		
Total Operating Revenue	\$	1,046,304
Total Operating Expense		1,181,493
Net Operating Income (Loss)		(135,189)
Total Non-Operating Revenue		60,177
Total Non-Operating Expenses		70,190
Income (Loss) Before Operating Transfers		(145,202)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(145,202)
Current Year Capital Outlay	\$	—

Comments

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

1. Informational Note: Revenues for Realignment from Health Services of \$3,899,033 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 General County Revenues, State revenue source.
Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses.

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Santa Barbara

Taxes			Federal	
Property Taxes			Public Assistance Administration	20,996,381
County Wide Secured and Unsecured	\$	83,957,172	Public Assistance Programs	28,945,933
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	9,635,857
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	3,098,030
Prior Year Secured and Unsecured		(162,601)	Community Development Block Grant	529,885
Total Property Taxes		83,794,571	Health Grants	8,012,366
Other Taxes			Other:	
Sales and Use Taxes		9,108,686	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		7,249,794	Office of Criminal Justice and Planning Programs	301,546
Property Transfer		4,397,727	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		5,448,164	District Attorney Programs	216,879
Timber Yield		—	Aging Programs	—
Aircraft		648,909	Senior Citizens Programs	—
Construction Development Taxes		112,995	Road Projects	6,548,871
Utility Users Tax		—	Law Enforcement	762,266
Other		12,026	Other	2,835,851
Total Other Taxes		26,978,301	Total Federal	81,883,865
Total Taxes		110,772,872	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	23,797,015
Capital Outlay		—	Total Other Aid	23,797,015
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	2,061,884
Animal Licenses		293,131	Property Tax Administrative Fees	1,552,290
Business Licenses		90,156	Auditing and Accounting Fees	38,868
Construction Permits		4,371,859	Communication Services	120,000
Road Privileges and Permits		274,993	Election Services	559,799
Zoning Permits		6,174,249	Legal Services	2,416,281
Franchises		2,778,311	Planning and Engineering Services	1,973,297
Other		1,198,405	Agricultural Services	194,746
Total Licenses Permits and Franchises		15,181,104	Civil Process Services	158,338
Fines, Forfeitures and Penalties			Court Fees and Costs	1,581,467
Vehicle Code Fines		266,009	Booking Fees	2,857,983
Other Court Fines		2,668,331	Estate Fees	134,568
Forfeitures and Penalties		3,138,451	Human Services	284,812
Penalties and Cost on Delinquent Taxes		3,533,366	Law Enforcement Services	13,815,063
Total Fines, Forfeitures and Penalties		9,606,157	Recording Fees	3,663,829
Revenue from Use of Money and Property			Road and Street Services	491,005
Interest		2,848,988	Health Fees	22,156,045
Rents and Concessions		2,166,973	Mental Health Services	26,773,318
Royalties		—	California Children Services	13,220
Total Revenue from the Use of Money and Property		5,015,961	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	2,812,951
State			Library Services	—
Highway Users Tax		7,439,901	Park and Recreation Fees	4,013,622
Motor Vehicle In-Lieu Tax		21,514,917	Other:	
Realignment from the Vehicle License Fee Fund		12,191,762	Personnel Services	—
Public Assistance Administration		15,133,338	Building Maintenance and Grounds	—
Public Assistance Programs		27,354,610	Administrative Services	2,810,371
Realignment for Social Services		7,341,448	Other	21,956,689
Health:			Total Charges for Current Services	112,440,446
Aid for Mental Health		1,286,892	Miscellaneous Revenue	
Realignment for Mental Health		8,906,799	Other Sales	309,069
Medically Indigent Adults		—	Tobacco Settlement	4,252,130
Alcohol and Drug Abuse		3,359,220	Welfare Repayments	160,439
Other Aid for Health		10,517,798	Cancelled Warrants	—
Realignment for Health Services		3,380,357	Other	5,360,303
Homeowners' Property Tax Relief		957,845	Total Miscellaneous Revenue	10,081,941
Open Space Tax Relief		695,267	Other Financing Sources	
SB90 Mandated Costs		17,648	Sale of Fixed Assets	70,324
Public Safety Fund		27,254,931	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	1,608,000
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,149,591	Total Other Financing Sources	1,678,324
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	540,479,806
Library		—	Transfers In	
District Attorney Programs		292,002	Total Transfers In from Enterprises	14,624
Law Enforcement		742,226	Operating Transfers Between Funds Other Than Governmental and Enterprise	152,392
Other		20,485,569	Total General County Revenues and Transfers In	\$ 540,646,822
Total State		170,022,121		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Santa Barbara

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,054,518	Total Roads	18,393,858
Clerk of the Board	501,444	Total Transportation Terminals	—
Administrative Officer	2,503,238	Total Transportation Systems	—
Other	563,317	Total Parking Facilities	—
Total Legislative and Administrative	5,622,517	Total Public Ways and Facilities	18,393,858
Finance		Health	
Auditor-Controller	5,585,202	Total Public Health	31,127,369
Treasurer-Tax Collector	3,486,059	Total Medical Care	38,351,412
Assessor	7,042,860	Total Mental Health	44,186,944
Other	957,772	Total Drug and Alcohol Abuse Services	9,583,155
Total Finance	17,071,893	Total Health	123,248,880
Counsel		Sanitation	
County Counsel	5,283,926	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	5,283,926	Public Assistance	
Total Personnel	2,771,260	Welfare	
Total Elections	3,685,877	Administration	34,383,791
Total Communications	240,646	Aid Programs - Cash (Grants)	37,736,650
Total Property Management	6,319,942	Total Welfare	72,120,441
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	16,357,008
Courts	—	Other	—
Other	29,670,465	Total Social Services	16,357,008
Total Plant Acquisition	29,670,465	General Relief	
Total Promotion	—	Aid to Indigents	2,112,849
Total Other General	12,490,664	Indigent Burial	—
Total General	83,157,190	Total General Relief	2,112,849
Public Protection		Total Care of Court Wards	1,870,531
Judicial		Total Veteran Services	215,912
Trial Court Maintenance of Effort (MOE)	10,042,402	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	920,888	Workforce Investment Act (WIA)	5,983,680
Other Trial Court	9,440,454	Other	5,433,111
County Clerk	1,817,513	Total Other Public Assistance	11,416,791
Grand Jury (Including Audit)	273,708	Total Public Assistance	104,093,532
District Attorney-Prosecution	14,287,210	Education	
District Attorney-Family Support	10,453,408	Total School Administration	—
Public Defender	7,544,218	Total Library Services	2,537,894
Court Appointed Counsel	—	Total Agricultural Education	244,853
Other	—	Total Other Education	—
Total Judicial	54,779,801	Total Education	2,782,747
Total Police Protection	45,005,652	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	9,414,978
Adult Detention	22,885,500	Total Cultural Services	775,155
Juvenile Detention	10,136,814	Total Veteran Memorial Building	—
Probation	18,912,490	Total Small Craft Harbors	—
Total Detention and Correction	51,934,804	Total Recreation and Cultural	10,190,133
Total Fire Protection	29,374,924	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	4,883,458
Protective Inspection		Total Interest on Long-Term Debt	2,935,858
Agricultural Commissioner	2,708,597	Total Interest on Short-Term Notes and Warrants	1,354,550
Building Inspector	4,488,560	Total Debt Service	9,173,866
Other	295,992	Total General County Expenditures Before Transfers	560,645,386
Total Protective Inspection	7,493,149	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	50,333	Operating Transfers Between Funds Other Than	
Recorder	—	Governmental and Enterprise	620,412
Coroner	857,811	Total General County Expenditures and Transfers Out	\$ 561,265,798
Emergency Services	2,550,850		
Planning and Zoning	11,718,424		
Pound	2,645,810		
Other	3,193,622		
Total Other Protection	21,016,850		
Total Public Protection	209,605,180		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 443,274,334	\$ 111,667,267	\$ 331,607,067

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Barbara

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Fire Station 18 Settlement	—	—	—	—	—	—	\$ 750,000
Dept of Water Resources Loan	—	—	—	—	—	—	67,351
Generator	—	—	—	—	—	—	12,929
Precinct Level Ballot Counting	—	—	—	—	—	—	101,816
Litigation/Self Insurance	—	—	—	—	—	—	5,000,000
2004 COP Capital Projects	—	—	—	—	—	—	20,023,000
ADMHS Childrens Lompoc Clinic	—	—	—	—	—	—	746,183
Capital Lease Obligations	—	—	—	—	—	—	209,609
Caterpillar Tractor Scrapper	—	—	—	—	—	—	772,000
Compensated Absences	—	—	—	—	—	—	23,862,000
Compensated Absences (Enterprise)	—	—	—	—	—	—	383,000
Landfill Liability	—	—	—	—	—	—	21,859,929
Landfill Litigation Settlement	—	—	—	—	—	—	275,000
Mental Health Cost/Audit Settlements	—	—	—	—	—	—	—
Revolving Construction Loan	—	—	—	—	—	—	—
Social Services Equipment	—	—	—	—	—	—	500,012
Total Other Long-Term Debt Schedule				—	—	—	74,562,829
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 74,562,829
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	58,255,206					

* 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	\$ 2,830
Local Cash Grants	49,400
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	(29)
Total Revenues	52,201
Purchased Transportation	—
Other Expenses	15,935
Total Expenses	15,935
Net Transit Income (Loss)	36,266
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 36,266
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 2003-04
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		741,871
Total Non-Operating Expenses		529,127
Income (Loss) Before Operating Transfers		212,744
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	212,744
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	\$	19,182,639
Total Operating Expenses		17,216,651
Net Operating Income (Loss)		1,965,988
Total Non-Operating Revenues		1,485,363
Total Non-Operating Expenses		272,349
Income (Loss) Before Operating Transfers		3,179,002
Transfers In from the County		—
Transfers Out to the County		14,624
Net Transfers In (Out)		(14,624)
Net Income (Loss)	\$	3,164,378
Current Year Capital Outlay (Enterprise Activity)	\$	3,028,201

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: Other Long-Term Debt, Revolving Construction Loan, was removed from the report because this loan was determined to be a debt of the special district, Laguna Sanitation District.
Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Santa Clara

Taxes			Federal	
Property Taxes			Public Assistance Administration	202,341,129
County Wide Secured and Unsecured	\$	268,055,125	Public Assistance Programs	70,283,218
Less Than County Wide Funds - Secured and Unsecured		13,813,766	Health Administration	74,150,052
Voter Approved Indebtedness		79,084,301	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		(216,612)	Community Development Block Grant	4,459,271
Total Property Taxes		360,736,580	Health Grants	16,434,214
Other Taxes			Other:	
Sales and Use Taxes		4,223,524	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	—
Property Transfer		22,297,635	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		409,963	District Attorney Programs	—
Timber Yield		40,620	Aging Programs	—
Aircraft		1,114,036	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	1,207,104
Utility Users Tax		—	Law Enforcement	4,436,027
Other		136,739,298	Other	4,542,281
Total Other Taxes		164,825,076	Total Federal	377,853,296
Total Taxes		525,561,656	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		5,437,329	Other Governmental Agencies	24,822,387
Capital Outlay		43,645	Total Other Aid	24,822,387
Total Special Benefit Assessments		5,480,974	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	7,094,285
Animal Licenses		130,117	Property Tax Administrative Fees	6,061,594
Business Licenses		7,371,359	Auditing and Accounting Fees	1,423,738
Construction Permits		5,592,577	Communication Services	1,560,128
Road Privileges and Permits		580,366	Election Services	3,707,595
Zoning Permits		—	Legal Services	1,285,829
Franchises		1,879,708	Planning and Engineering Services	171,433
Other		5,274,068	Agricultural Services	1,503,529
Total Licenses Permits and Franchises		20,828,195	Civil Process Services	557,336
Fines, Forfeitures and Penalties			Court Fees and Costs	4,450,427
Vehicle Code Fines		7,990,955	Booking Fees	4,042,353
Other Court Fines		15,281,800	Estate Fees	2,015,735
Forfeitures and Penalties		8,085,663	Human Services	184,480
Penalties and Cost on Delinquent Taxes		4,978,518	Law Enforcement Services	43,720,117
Total Fines, Forfeitures and Penalties		36,336,936	Recording Fees	17,530,183
Revenue from Use of Money and Property			Road and Street Services	893,122
Interest		12,379,935	Health Fees	15,318,864
Rents and Concessions		3,753,057	Mental Health Services	16,022,848
Royalties		—	California Children Services	—
Total Revenue from the Use of Money and Property		16,132,992	Sanitation Services	987,320
Aid from Other Governmental Agencies			Institutional Care and Services	10,088,560
State			Library Services	106,882
Highway Users Tax		27,193,094	Park and Recreation Fees	3,886,346
Motor Vehicle In-Lieu Tax		92,219,455	Other:	
Realignment from the Vehicle License Fee Fund		51,506,827	Personnel Services	—
Public Assistance Administration		116,332,629	Building Maintenance and Grounds	—
Public Assistance Programs		68,807,931	Administrative Services	—
Realignment for Social Services		37,141,382	Other	46,072,932
Health:			Total Charges for Current Services	188,685,636
Aid for Mental Health		15,736,636	Miscellaneous Revenue	
Realignment for Mental Health		39,531,231	Other Sales	99,308
Medically Indigent Adults		—	Tobacco Settlement	21,044,645
Alcohol and Drug Abuse		12,641,937	Welfare Repayments	1,257,170
Other Aid for Health		19,131,169	Cancelled Warrants	134,193
Realignment for Health Services		2,971,882	Other	3,172,361
Homeowners' Property Tax Relief		3,746,761	Total Miscellaneous Revenue	25,707,677
Open Space Tax Relief		364,163	Other Financing Sources	
SB90 Mandated Costs		14,959,214	Sale of Fixed Assets	26,708,311
Public Safety Fund		142,923,733	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	41,961,751
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,400,660	Total Other Financing Sources	68,670,062
Office of Criminal Justice and Planning Programs		4,948,475	Total General County Revenues Before Transfers	1,986,209,994
Library		2,354,374	Transfers In	
District Attorney Programs		2,063,695	Total Transfers In from Enterprises	154,021,378
Law Enforcement		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,992,315
Other		40,154,935	Total General County Revenues and Transfers In	\$ 2,142,223,687
Total State		696,130,183		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Santa Clara

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,958,317	Total Roads	154,827,481
Clerk of the Board	5,044,909	Total Transportation Terminals	—
Administrative Officer	5,331,022	Total Transportation Systems	88,713,649
Other	—	Total Parking Facilities	286,291
Total Legislative and Administrative	14,334,248	Total Public Ways and Facilities	243,827,421
Finance		Health	
Auditor-Controller	15,706,170	Total Public Health	113,862,824
Treasurer-Tax Collector	7,484,696	Total Medical Care	4,712,932
Assessor	23,904,601	Total Mental Health	199,264,874
Other	7,527,391	Total Drug and Alcohol Abuse Services	40,456,462
Total Finance	54,622,858	Total Health	358,297,092
Counsel		Sanitation	
County Counsel	3,772,417	Total Refuse Collection and Disposal	636,087
Other	—	Total Sanitation	636,087
Total Counsel	3,772,417	Public Assistance	
Total Personnel	12,421,319	Welfare	
Total Elections	25,618,678	Administration	142,755,141
Total Communications	10,045,931	Aid Programs - Cash (Grants)	176,170,581
Total Property Management	33,407,870	Total Welfare	318,925,722
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	115,652,235
Courts	—	Other	79,643,544
Other	89,078,944	Total Social Services	195,295,779
Total Plant Acquisition	89,078,944	General Relief	
Total Promotion	—	Aid to Indigents	1,969,950
Total Other General	13,188,328	Indigent Burial	—
Total General	256,490,593	Total General Relief	1,969,950
Public Protection		Total Care of Court Wards	10,898,272
Judicial		Total Veteran Services	794,335
Trial Court Maintenance of Effort (MOE)	40,287,833	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	12,662,449	Other	7,074,728
County Clerk	—	Total Other Public Assistance	7,074,728
Grand Jury (Including Audit)	—	Total Public Assistance	534,958,786
District Attorney-Prosecution	66,497,706	Education	
District Attorney-Family Support	37,159,747	Total School Administration	—
Public Defender	31,376,917	Total Library Services	24,216,692
Court Appointed Counsel	—	Total Agricultural Education	413,243
Other	14,742,735	Total Other Education	—
Total Judicial	202,727,387	Total Education	24,629,935
Total Police Protection	84,698,598	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	26,522,134
Adult Detention	151,953,813	Total Cultural Services	—
Juvenile Detention	51,426,930	Total Veteran Memorial Building	—
Probation	16,658,216	Total Small Craft Harbors	—
Total Detention and Correction	220,038,959	Total Recreation and Cultural	26,522,134
Total Fire Protection	2,089,991	Debt Service	
Total Flood Control - Soil and Water Conservation	12,798	Total Retirement of Long-Term Debt	9,055,855
Protective Inspection		Total Interest on Long-Term Debt	13,387,609
Agricultural Commissioner	3,786,884	Total Interest on Short-Term Notes and Warrants	875,603
Building Inspector	5,068,595	Total Debt Service	23,319,067
Other	551,350	Total General County Expenditures Before Transfers	2,009,689,989
Total Protective Inspection	9,406,829	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	244,814,653
Local Agency Formation Commission (LAFCO)	257,737	Operating Transfers Between Funds Other Than	—
Recorder	7,482,225	Governmental and Enterprise	1,200,000
Coroner	2,800,846	Total General County Expenditures and Transfers Out	\$ 2,255,704,642
Emergency Services	1,202,075		
Planning and Zoning	3,533,604		
Pound	883,237		
Other	5,874,588		
Total Other Protection	22,034,312		
Total Public Protection	541,008,874		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 2,651,274,252	\$ 396,243,297	\$ 2,255,030,955

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Santa Clara

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
Capital Improvements	2002	2003	2032	\$ 6,780,000	\$ 6,780,000	\$ 210,000	\$ 6,570,000
Total Revenue Bonds				<u>6,780,000</u>	<u>6,780,000</u>	<u>210,000</u>	<u>6,570,000</u>
Other Long-Term Debt Schedule							
Other Payables	—	—	—	—	—	—	—
2003 Lease Revenue Bond Series B	—	—	—	—	—	—	139,855,000
Accrued Vacation and Sick Leave	—	—	—	—	—	—	82,082,967
Capital Leases	—	—	—	—	—	—	3,210,996
Compensated Absences	—	—	—	—	—	—	30,664,413
Total Other Long-Term Debt Schedule				<u>—</u>	<u>—</u>	<u>—</u>	<u>255,813,376</u>
County Total Bonds and Other Long-Term Debt				<u>\$ 6,780,000</u>	<u>\$ 6,780,000</u>	<u>\$ 210,000</u>	<u>\$ 262,383,376</u>

Total Future Principal
and Interest Balance Due

Total Lease Obligations	<u>\$ 249,927,395</u>
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 1,319,652,847
Total Deductions from Revenues	775,443,876
Net Patient Revenue	<u>544,208,971</u>
Total Other Operating Revenues	14,535,315
Total Operating Revenue	<u>558,744,286</u>
Total Operating Expenses	562,451,372
Net Operating Income (Loss)	<u>(3,707,086)</u>
Total Non-Operating Revenue	38,612,347
Total Non-Operating Expenses	128,159,190
Net Non-Operating Income	<u>(89,546,843)</u>
Net Income Before Extraordinary Items	<u>(93,253,929)</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>(93,253,929)</u>
Transfers In from the County	244,805,015
Transfers Out to the County	154,021,378
Net Transfers In (Out)	<u>90,783,637</u>
Net Income (Loss)	<u>\$ (2,470,292)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 10,351,003</u>

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2003-04
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	\$ 2,562,544
Total Operating Expenses	2,309,289
Net Operating Income (Loss)	253,255
Total Non-Operating Revenue	645,192
Total Non-Operating Expenses	441,018
Income (Loss) Before Operating Transfers	457,429
Transfers In from the County	9,638
Transfers Out to the County	—
Net Transfers In (Out)	9,638
Net Income (Loss)	\$ 467,067
Current Year Capital Outlay (Enterprise Activity)	\$ 1,434,837

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: Revenues for Tobacco Tax - Prop. 99 of \$1,597,029 and Realignment for Health Services of \$10,017,116 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. The Proposition 99, State Tobacco Tax, amount is reported as a negative because it is a revenue not a deduction.
Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses.
2. Informational Note: County voters approved an additional 1/2 cent local sales tax, referred to as Measure B, in April 1997. This revenue was not recognized due to a court lawsuit. The lawsuit was won and all retroactive monies were recognized in the 1998-99 fiscal year. Measure B revenue is reported in the Counties Annual Report as Other Taxes because this revenue is unrestricted. The \$307 million in tax revenue received in 1998-99 is currently being used for transportation projects. In fiscal year 2003-04, Santa Clara County reported \$136.7 million in Measure B revenue.
Reference: Table 6, Statement of General County Revenues.
3. Informational Note: Long-Term Capital Lease Obligation, 2003 Lease Revenue Bond Series B, was reclassified from a capital lease to an operating lease because the term length is less than 10 years. As of June 30, 2004, the ending balance of the 2003 Lease Revenue Bond Series B is \$139,855,000 and is now reported under the Other Long-Term Debt category.
Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Santa Cruz

Taxes			Federal	
Property Taxes			Public Assistance Administration	21,717,769
County Wide Secured and Unsecured	\$	34,411,674	Public Assistance Programs	14,270,957
Less Than County Wide Funds - Secured and Unsecured		4,854,633	Health Administration	4,532,844
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	4,165,561
Prior Year Secured and Unsecured		59,640	Community Development Block Grant	—
Total Property Taxes		39,325,947	Health Grants	2,477,539
Other Taxes			Other:	
Sales and Use Taxes		7,208,166	Community Oriented Policing Services (COPS)	138,587
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	469,059
Property Transfer		2,769,530	DEA Programs/Drug and Alcohol Programs	22,000
Transient Lodging		3,374,991	District Attorney Programs	4,791,743
Timber Yield		—	Aging Programs	—
Aircraft		95,917	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	1,326,273
Utility Users Tax		265,314	Law Enforcement	377,310
Other		1,358	Other	4,853,527
Total Other Taxes		13,715,276	Total Federal	59,143,169
Total Taxes		53,041,223	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	24,325
Operations		—	Other Governmental Agencies	6,775,471
Capital Outlay		—	Total Other Aid	6,799,796
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	934,342
Animal Licenses		—	Property Tax Administrative Fees	1,159,204
Business Licenses		869,263	Auditing and Accounting Fees	294,397
Construction Permits		3,642,402	Communication Services	355,829
Road Privileges and Permits		80,570	Election Services	324,007
Zoning Permits		587,885	Legal Services	338,485
Franchises		2,989,594	Planning and Engineering Services	2,685,652
Other		843,416	Agricultural Services	34,155
Total Licenses Permits and Franchises		9,013,130	Civil Process Services	63,506
Fines, Forfeitures and Penalties			Court Fees and Costs	1,063,254
Vehicle Code Fines		227,044	Booking Fees	974,090
Other Court Fines		4,842,148	Estate Fees	35,377
Forfeitures and Penalties		508,785	Human Services	7,500
Penalties and Cost on Delinquent Taxes		4,328,085	Law Enforcement Services	2,160,881
Total Fines, Forfeitures and Penalties		9,906,062	Recording Fees	1,917,324
Revenue from Use of Money and Property			Road and Street Services	1,126,229
Interest		1,217,496	Health Fees	10,118,870
Rents and Concessions		976,602	Mental Health Services	587,622
Royalties		—	California Children Services	7,681
Total Revenue from the Use of Money and Property		2,194,098	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	147,546
State			Library Services	—
Highway Users Tax		5,047,611	Park and Recreation Fees	1,575,983
Motor Vehicle In-Lieu Tax		12,870,385	Other:	
Realignment from the Vehicle License Fee Fund		7,712,173	Personnel Services	4,014,955
Public Assistance Administration		18,852,350	Building Maintenance and Grounds	1,601,310
Public Assistance Programs		6,361,919	Administrative Services	1,159,161
Realignment for Social Services		5,100,249	Other	6,482,217
Health:			Total Charges for Current Services	39,169,577
Aid for Mental Health		19,213,420	Miscellaneous Revenue	
Realignment for Mental Health		5,033,653	Other Sales	139,330
Medically Indigent Adults		—	Tobacco Settlement	2,721,575
Alcohol and Drug Abuse		1,216,487	Welfare Repayments	—
Other Aid for Health		7,862,686	Cancelled Warrants	—
Realignment for Health Services		2,133,451	Other	3,102,950
Homeowners' Property Tax Relief		499,416	Total Miscellaneous Revenue	5,963,855
Open Space Tax Relief		27,609	Other Financing Sources	
SB90 Mandated Costs		78,754	Sale of Fixed Assets	4,790
Public Safety Fund		14,563,830	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,201,649	Total Other Financing Sources	4,790
Office of Criminal Justice and Planning Programs		520,331	Total General County Revenues Before Transfers	304,903,578
Library		—	Transfers In	
District Attorney Programs		1,789,898	Total Transfers In from Enterprises	—
Law Enforcement		1,959,807	Operating Transfers Between Funds Other Than Governmental and Enterprise	2,570,940
Other		7,622,200	Total General County Revenues and Transfers In	\$ 307,474,518
Total State		119,667,878		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Santa Cruz

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,704,727	Total Roads	12,185,438
Clerk of the Board	427,399	Total Transportation Terminals	—
Administrative Officer	1,356,026	Total Transportation Systems	—
Other	—	Total Parking Facilities	137,895
Total Legislative and Administrative	3,520,013	Total Public Ways and Facilities	12,323,333
Finance		Health	
Auditor-Controller	1,664,829	Total Public Health	22,706,735
Treasurer-Tax Collector	1,127,640	Total Medical Care	17,395,658
Assessor	3,084,028	Total Mental Health	35,885,667
Other	485,488	Total Drug and Alcohol Abuse Services	7,178,600
Total Finance	6,361,985	Total Health	83,166,660
Counsel		Sanitation	
County Counsel	1,655,362	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,655,362	Public Assistance	
Total Personnel	1,264,754	Welfare	
Total Elections	1,677,811	Administration	45,471,167
Total Communications	1,742,427	Aid Programs - Cash (Grants)	28,126,469
Total Property Management	63,689	Total Welfare	73,597,636
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,723,518
Courts	—	Other	4,547,799
Other	7,279,449	Total Social Services	9,271,317
Total Plant Acquisition	7,279,449	General Relief	
Total Promotion	—	Aid to Indigents	599,912
Total Other General	4,163,129	Indigent Burial	24,283
Total General	27,728,619	Total General Relief	624,195
Public Protection		Total Care of Court Wards	231,926
Judicial		Total Veteran Services	253,292
Trial Court Maintenance of Effort (MOE)	1,902,096	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	293,803	Workforce Investment Act (WIA)	1,074,957
Other Trial Court	372,764	Other	582,149
County Clerk	—	Total Other Public Assistance	1,657,106
Grand Jury (Including Audit)	53,244	Total Public Assistance	85,635,472
District Attorney-Prosecution	9,140,738	Education	
District Attorney-Family Support	6,582,908	Total School Administration	—
Public Defender	6,214,820	Total Library Services	3,871,299
Court Appointed Counsel	—	Total Agricultural Education	145,340
Other	—	Total Other Education	—
Total Judicial	24,560,373	Total Education	4,016,639
Total Police Protection	20,978,924	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	5,567,895
Adult Detention	18,775,628	Total Cultural Services	398,773
Juvenile Detention	3,941,457	Total Veteran Memorial Building	54,000
Probation	7,717,735	Total Small Craft Harbors	—
Total Detention and Correction	30,434,820	Total Recreation and Cultural	6,020,668
Total Fire Protection	2,769,422	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	3,505,101
Protective Inspection		Total Interest on Long-Term Debt	2,815,035
Agricultural Commissioner	1,481,607	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	4,136,736	Total Debt Service	6,320,136
Other	216,857	Total General County Expenditures Before Transfers	319,510,764
Total Protective Inspection	5,835,200	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	90,757	Operating Transfers Between Funds Other Than	—
Recorder	1,271,424	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 319,510,764
Emergency Services	733,682		
Planning and Zoning	5,229,145		
Pound	1,027,312		
Other	1,368,178		
Total Other Protection	9,720,498		
Total Public Protection	94,299,237		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 253,151,400	\$ 61,967,590	\$ 191,183,810

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Cruz

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Special Assessment Bonds							
1915 Act - (Bostwick) Str-Impr/Paj.	1963	1983	2004	\$ 3,489,714	\$ 235,000	\$ 195,000	\$ 40,000
Total Special Assessment Bonds				<u>3,489,714</u>	<u>235,000</u>	<u>195,000</u>	<u>40,000</u>
Other Long-Term Debt Schedule							
Capital Lease	—	—	—	—	—	—	—
Capital Leases	—	—	—	—	—	—	399,874
Compensated Absences	—	—	—	—	—	—	16,240,802
Total Other Long-Term Debt Schedule				<u>—</u>	<u>—</u>	<u>—</u>	<u>16,640,676</u>
County Total Bonds and Other Long-Term Debt				<u>\$ 3,489,714</u>	<u>\$ 235,000</u>	<u>\$ 195,000</u>	<u>\$ 16,680,676</u>

Total Future Principal
and Interest Balance Due

Total Lease Obligations	<u>\$ 122,790,611</u>
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2003-04
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. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Shasta

Taxes				Federal	
Property Taxes				Public Assistance Administration	12,771,920
County Wide Secured and Unsecured	\$	15,705,809		Public Assistance Programs	24,774,176
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	36,761
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		20,719		Community Development Block Grant	258,487
Total Property Taxes		15,726,528		Health Grants	9,934,631
Other Taxes				Other:	
Sales and Use Taxes		2,797,418		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		2,409,360		Office of Criminal Justice and Planning Programs	37,548
Property Transfer		855,160		DEA Programs/Drug and Alcohol Programs	443,503
Transient Lodging		610,035		District Attorney Programs	—
Timber Yield		294,472		Aging Programs	—
Aircraft		—		Senior Citizens Programs	137,030
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	—
Other		—		Other	6,394,244
Total Other Taxes		6,966,445		Total Federal	54,788,300
Total Taxes		22,692,973		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		6,560		Other Governmental Agencies	694,956
Capital Outlay		88,776		Total Other Aid	694,956
Total Special Benefit Assessments		95,336		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	1,194,928
Animal Licenses		37,687		Property Tax Administrative Fees	—
Business Licenses		640,144		Auditing and Accounting Fees	21,584
Construction Permits		2,311,800		Communication Services	—
Road Privileges and Permits		22,116		Election Services	270,106
Zoning Permits		88,906		Legal Services	91,730
Franchises		637,238		Planning and Engineering Services	341,948
Other		163,006		Agricultural Services	133,268
Total Licenses Permits and Franchises		3,900,897		Civil Process Services	177,964
Fines, Forfeitures and Penalties				Court Fees and Costs	1,302,396
Vehicle Code Fines		838,243		Booking Fees	509,863
Other Court Fines		490,455		Estate Fees	144,192
Forfeitures and Penalties		2,276,043		Human Services	71,087
Penalties and Cost on Delinquent Taxes		1,621,703		Law Enforcement Services	2,017,446
Total Fines, Forfeitures and Penalties		5,226,444		Recording Fees	1,797,834
Revenue from Use of Money and Property				Road and Street Services	441,306
Interest		1,184,333		Health Fees	1,239,895
Rents and Concessions		337,720		Mental Health Services	1,545,479
Royalties		—		California Children Services	1,620
Total Revenue from the Use of Money and Property		1,522,053		Sanitation Services	185,948
Aid from Other Governmental Agencies				Institutional Care and Services	1,187,332
State				Library Services	46,599
Highway Users Tax		4,743,620		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		9,142,108		Other:	
Realignment from the Vehicle License Fee Fund		9,752,414		Personnel Services	12,033
Public Assistance Administration		13,548,661		Building Maintenance and Grounds	—
Public Assistance Programs		16,950,787		Administrative Services	1,135,155
Realignment for Social Services		6,558,748		Other	4,620,549
Health:				Total Charges for Current Services	18,490,262
Aid for Mental Health		2,881,097		Miscellaneous Revenue	
Realignment for Mental Health		4,523,153		Other Sales	225,330
Medically Indigent Adults		974,398		Tobacco Settlement	1,786,435
Alcohol and Drug Abuse		2,199,745		Welfare Repayments	—
Other Aid for Health		2,263,572		Cancelled Warrants	8,083
Realignment for Health Services		2,593,439		Other	1,320,177
Homeowners' Property Tax Relief		362,836		Total Miscellaneous Revenue	3,340,025
Open Space Tax Relief		232,936		Other Financing Sources	
SB90 Mandated Costs		1,011,526		Sale of Fixed Assets	193,557
Public Safety Fund		12,150,100		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	44,932
Supplemental Law Enforcement Services Fund (SLESF/COPS)		338,171		Total Other Financing Sources	238,489
Office of Criminal Justice and Planning Programs		1,420,641		Total General County Revenues Before Transfers	212,595,385
Library		78,060		Transfers In	
District Attorney Programs		—		Total Transfers In from Enterprises	—
Law Enforcement		1,236,078		Operating Transfers Between Funds Other Than Governmental and Enterprise	281,276
Other		8,643,560		Total General County Revenues and Transfers In	\$ 212,876,661
Total State		101,605,650			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Shasta

General		Public Ways and Facilities	
Board of Supervisors	\$ 546,803	Total Roads	12,982,609
Clerk of the Board	239,997	Total Transportation Terminals	1,017
Administrative Officer	(63,426)	Total Transportation Systems	89,897
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	723,374	Total Public Ways and Facilities	13,073,523
Finance		Health	
Auditor-Controller	638,001	Total Public Health	11,600,569
Treasurer-Tax Collector	1,276,411	Total Medical Care	4,203,170
Assessor	2,884,971	Total Mental Health	18,679,767
Other	33,825	Total Drug and Alcohol Abuse Services	3,555,961
Total Finance	4,833,208	Total Health	38,039,467
Counsel		Sanitation	
County Counsel	(27,324)	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	(27,324)	Public Assistance	
Total Personnel	28,970	Welfare	
Total Elections	2,903,611	Administration	33,345,797
Total Communications	—	Aid Programs - Cash (Grants)	37,043,804
Total Property Management	—	Total Welfare	70,389,601
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	22,026,320	Total Social Services	—
Total Plant Acquisition	22,026,320	General Relief	
Total Promotion	714,585	Aid to Indigents	772,576
Total Other General	1,550,462	Indigent Burial	—
Total General	32,753,206	Total General Relief	772,576
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	165,309
Trial Court Maintenance of Effort (MOE)	1,044,700	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	556,760	Workforce Investment Act (WIA)	—
Other Trial Court	1,101,799	Other	5,730,415
County Clerk	206,440	Total Other Public Assistance	5,730,415
Grand Jury (Including Audit)	92,658	Total Public Assistance	77,057,901
District Attorney-Prosecution	4,581,319	Education	
District Attorney-Family Support	7,694,879	Total School Administration	—
Public Defender	3,321,706	Total Library Services	1,268,111
Court Appointed Counsel	—	Total Agricultural Education	161,401
Other	948,182	Total Other Education	—
Total Judicial	19,548,443	Total Education	1,429,512
Total Police Protection	14,639,482	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	113,382
Adult Detention	10,806,864	Total Cultural Services	—
Juvenile Detention	3,567,905	Total Veteran Memorial Building	100,941
Probation	4,681,877	Total Small Craft Harbors	—
Total Detention and Correction	19,056,646	Total Recreation and Cultural	214,323
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	803,089
Protective Inspection		Total Interest on Long-Term Debt	3,145,439
Agricultural Commissioner	1,104,902	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,343,479	Total Debt Service	3,948,528
Other	—	Total General County Expenditures Before Transfers	226,912,446
Total Protective Inspection	2,448,381	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	53,120	Operating Transfers Between Funds Other Than	—
Recorder	933,305	Governmental and Enterprise	2,051,751
Coroner	868,006	Total General County Expenditures and Transfers Out	\$ 228,964,197
Emergency Services	853,145		
Planning and Zoning	971,346		
Pound	641,026		
Other	383,086		
Total Other Protection	4,703,034		
Total Public Protection	60,395,986		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 84,471,639	\$ 34,949,533	\$ 49,522,106

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Shasta

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Special Assessment Bonds							
1915 Act - Water Service Imprvs.	1990	1990	2020	\$ 1,290,000	\$ 861,000	\$ 116,000	\$ 745,000
Total Special Assessment Bonds				1,290,000	861,000	116,000	745,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	8,377,811
Computer Acquisition	—	—	—	—	—	—	15,702
FRM Airport Note	—	—	—	—	—	—	65,911
Phone System - CSS Office	—	—	—	—	—	—	133,533
Postclosure Landfill Liability	—	—	—	—	—	—	11,226,362
Total Other Long-Term Debt Schedule				—	—	—	19,819,319
County Total Bonds and Other Long-Term Debt				\$ 1,290,000	\$ 861,000	\$ 116,000	\$ 20,564,319

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 109,438,854
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 31,356
Local Cash Grants	314,912
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	113,741
Total Revenues	460,009
Purchased Transportation	—
Other Expenses	460,009
Total Expenses	460,009
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 2003-04
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	\$	49,338
Total Operating Expenses		62,051
Net Operating Income (Loss)		(12,713)
Total Non-Operating Revenue		230,647
Total Non-Operating Expenses		5,567
Income (Loss) Before Operating Transfers		212,367
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	212,367
Current Year Capital Outlay (Enterprise Activity)	\$	271,277

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	3,278,391
Total Operating Expenses		4,340,787
Net Operating Income (Loss)		(1,062,396)
Total Non-Operating Revenues		76,647
Total Non-Operating Expenses		324,290
Income (Loss) Before Operating Transfers		(1,310,039)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(1,310,039)
Current Year Capital Outlay (Enterprise Activity)	\$	2,981,687

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 2003-04
Statement of County Revenues
County of Sierra

Taxes			Federal	
Property Taxes			Public Assistance Administration	508,229
County Wide Secured and Unsecured	\$	2,400,251	Public Assistance Programs	209,824
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		3,702	Community Development Block Grant	—
Total Property Taxes		2,403,953	Health Grants	48,958
Other Taxes			Other:	
Sales and Use Taxes		106,213	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		—	Office of Criminal Justice and Planning Programs	150,956
Property Transfer		36,685	DEA Programs/Drug and Alcohol Programs	382,669
Transient Lodging		270,106	District Attorney Programs	—
Timber Yield		72,413	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	—
Other		—	Other	1,078,023
Total Other Taxes		485,417	Total Federal	2,378,659
Total Taxes		2,889,370	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	274,156
Capital Outlay		—	Total Other Aid	274,156
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	11,045
Animal Licenses		1,634	Property Tax Administrative Fees	55,823
Business Licenses		—	Auditing and Accounting Fees	35,538
Construction Permits		77,336	Communication Services	—
Road Privileges and Permits		—	Election Services	1,187
Zoning Permits		11,875	Legal Services	45,426
Franchises		31,849	Planning and Engineering Services	5,331
Other		888	Agricultural Services	—
Total Licenses Permits and Franchises		123,582	Civil Process Services	2,095
Fines, Forfeitures and Penalties			Court Fees and Costs	—
Vehicle Code Fines		—	Booking Fees	—
Other Court Fines		99,696	Estate Fees	—
Forfeitures and Penalties		55,634	Human Services	361
Penalties and Cost on Delinquent Taxes		350,403	Law Enforcement Services	67,971
Total Fines, Forfeitures and Penalties		505,733	Recording Fees	52,521
Revenue from Use of Money and Property			Road and Street Services	387,649
Interest		78,469	Health Fees	20,230
Rents and Concessions		8,400	Mental Health Services	27,628
Royalties		—	California Children Services	—
Total Revenue from the Use of Money and Property		86,869	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	—
State			Library Services	1,840
Highway Users Tax		852,342	Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		202,572	Other:	
Realignment from the Vehicle License Fee Fund		308,270	Personnel Services	—
Public Assistance Administration		593,550	Building Maintenance and Grounds	—
Public Assistance Programs		404,722	Administrative Services	1,064
Realignment for Social Services		419,673	Other	172,503
Health:			Total Charges for Current Services	888,212
Aid for Mental Health		102,447	Miscellaneous Revenue	
Realignment for Mental Health		251,156	Other Sales	8,754
Medically Indigent Adults		—	Tobacco Settlement	—
Alcohol and Drug Abuse		49,081	Welfare Repayments	—
Other Aid for Health		194,958	Cancelled Warrants	—
Realignment for Health Services		68,572	Other	22,757
Homeowners' Property Tax Relief		34,055	Total Miscellaneous Revenue	31,511
Open Space Tax Relief		52,442	Other Financing Sources	
SB90 Mandated Costs		72	Sale of Fixed Assets	191,620
Public Safety Fund		130,595	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		211,901	Total Other Financing Sources	191,620
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	12,449,914
Library		—	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	—
Law Enforcement		1,001	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		1,202,793	Total General County Revenues and Transfers In	\$ 12,449,914
Total State		5,080,202		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Sierra

General		Public Ways and Facilities	
Board of Supervisors	\$ 222,712	Total Roads	2,670,883
Clerk of the Board	98,402	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	321,114	Total Public Ways and Facilities	2,670,883
Finance		Health	
Auditor-Controller	291,259	Total Public Health	737,879
Treasurer-Tax Collector	248,098	Total Medical Care	—
Assessor	423,308	Total Mental Health	490,189
Other	16,801	Total Drug and Alcohol Abuse Services	638,396
Total Finance	979,466	Total Health	1,866,464
Counsel		Sanitation	
County Counsel	239,209	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	239,209	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	35,206	Administration	803,307
Total Communications	188,040	Aid Programs - Cash (Grants)	644,427
Total Property Management	194,261	Total Welfare	1,447,734
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	344,274
Courts	—	Other	497,796
Other	71,475	Total Social Services	842,070
Total Plant Acquisition	71,475	General Relief	
Total Promotion	63,183	Aid to Indigents	—
Total Other General	234,365	Indigent Burial	—
Total General	2,326,319	Total General Relief	—
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	42,533	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	29,261	Workforce Investment Act (WIA)	—
Other Trial Court	33,823	Other	58,096
County Clerk	—	Total Other Public Assistance	58,096
Grand Jury (Including Audit)	22,036	Total Public Assistance	2,347,900
District Attorney-Prosecution	178,151	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	94,369	Total Library Services	39,131
Court Appointed Counsel	12,199	Total Agricultural Education	16,475
Other	6,338	Total Other Education	—
Total Judicial	418,710	Total Education	55,606
Total Police Protection	1,800,877	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	86,107
Adult Detention	100,991	Total Cultural Services	—
Juvenile Detention	16,353	Total Veteran Memorial Building	—
Probation	248,340	Total Small Craft Harbors	—
Total Detention and Correction	365,684	Total Recreation and Cultural	86,107
Total Fire Protection	10,000	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	—
Protective Inspection		Total Interest on Long-Term Debt	—
Agricultural Commissioner	24,334	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	183,668	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	12,777,755
Total Protective Inspection	208,002	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	31,054
Local Agency Formation Commission (LAFCO)	636	Operating Transfers Between Funds Other Than	—
Recorder	101,322	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 12,808,809
Emergency Services	226,830		
Planning and Zoning	231,506		
Pound	38,964		
Other	21,945		
Total Other Protection	621,203		
Total Public Protection	3,424,476		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 4,755,594	\$ 3,162,927	\$ 1,592,667

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Sierra

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	\$ —
Closure/Postclosure	—	—	—	—	—	—	760,405
Compensated Absences	—	—	—	—	—	—	447,958
Leases	—	—	—	—	—	—	819,123
Total Other Long-Term Debt Schedule				—	—	—	2,027,486
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 2,027,486

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ —
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 6,430
Local Cash Grants	56,307
State Cash Grants	504
Federal Cash Grants	28,967
Other Revenues	—
Total Revenues	92,208
Purchased Transportation	62,737
Other Expenses	1,567
Total Expenses	64,304
Net Transit Income (Loss)	27,904
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 27,904
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 2003-04
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		6,813
Net Operating Income (Loss)		(6,813)
Total Non-Operating Revenue		10,717
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		3,904
Transfers In from the County		31,054
Transfers Out to the County		—
Net Transfers In (Out)		31,054
Net Income (Loss)	\$	34,958
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	\$	540,562
Total Operating Expenses		540,596
Net Operating Income (Loss)		(34)
Total Non-Operating Revenues		47,688
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		47,654
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	47,654
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 2003-04
Statement of County Revenues
County of Siskiyou

Taxes				Federal	
Property Taxes				Public Assistance Administration	5,291,987
County Wide Secured and Unsecured	\$	6,610,217		Public Assistance Programs	5,609,863
Less Than County Wide Funds - Secured and Unsecured		90,705		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		550,001		Community Development Block Grant	—
Total Property Taxes		7,250,923		Health Grants	481,694
Other Taxes				Other:	
Sales and Use Taxes		536,133		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		207,243		Office of Criminal Justice and Planning Programs	261,494
Property Transfer		253,165		DEA Programs/Drug and Alcohol Programs	876,498
Transient Lodging		406,937		District Attorney Programs	119,495
Timber Yield		353,758		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	1,098,354
Utility Users Tax		—		Law Enforcement	143,729
Other		228		Other	5,912,077
Total Other Taxes		1,757,464		Total Federal	19,795,191
Total Taxes		9,008,387		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	216,885
Capital Outlay		—		Total Other Aid	216,885
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	72,766
Animal Licenses		72,795		Property Tax Administrative Fees	164,790
Business Licenses		155,925		Auditing and Accounting Fees	—
Construction Permits		601,502		Communication Services	4,385
Road Privileges and Permits		—		Election Services	17,620
Zoning Permits		12,360		Legal Services	22,837
Franchises		260,082		Planning and Engineering Services	103,681
Other		222,849		Agricultural Services	160,927
Total Licenses Permits and Franchises		1,325,513		Civil Process Services	57,530
Fines, Forfeitures and Penalties				Court Fees and Costs	452,726
Vehicle Code Fines		838,767		Booking Fees	144,038
Other Court Fines		1,934,808		Estate Fees	12,690
Forfeitures and Penalties		81,543		Human Services	11,386
Penalties and Cost on Delinquent Taxes		106,629		Law Enforcement Services	815,864
Total Fines, Forfeitures and Penalties		2,961,747		Recording Fees	434,513
Revenue from Use of Money and Property				Road and Street Services	419,787
Interest		358,726		Health Fees	159,738
Rents and Concessions		415,909		Mental Health Services	152,051
Royalties		—		California Children Services	500
Total Revenue from the Use of Money and Property		774,635		Sanitation Services	113,387
Aid from Other Governmental Agencies				Institutional Care and Services	111,184
State				Library Services	18,010
Highway Users Tax		3,042,681		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		2,607,343		Other:	
Realignment from the Vehicle License Fee Fund		2,862,035		Personnel Services	353,556
Public Assistance Administration		5,203,209		Building Maintenance and Grounds	—
Public Assistance Programs		2,651,408		Administrative Services	—
Realignment for Social Services		2,601,308		Other	1,795,255
Health:				Total Charges for Current Services	5,599,221
Aid for Mental Health		4,477,937		Miscellaneous Revenue	
Realignment for Mental Health		1,066,539		Other Sales	115,035
Medically Indigent Adults		—		Tobacco Settlement	476,945
Alcohol and Drug Abuse		169,601		Welfare Repayments	150,668
Other Aid for Health		928,189		Cancelled Warrants	2,368
Realignment for Health Services		749,903		Other	293,991
Homeowners' Property Tax Relief		157,483		Total Miscellaneous Revenue	1,039,007
Open Space Tax Relief		767,509		Other Financing Sources	
SB90 Mandated Costs		194		Sale of Fixed Assets	62,845
Public Safety Fund		2,167,641		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,250,104		Total Other Financing Sources	62,845
Office of Criminal Justice and Planning Programs		206,615		Total General County Revenues Before Transfers	75,133,107
Library		24,675		Transfers In	
District Attorney Programs		79,929		Total Transfers In from Enterprises	47,374
Law Enforcement		192,844		Operating Transfers Between Funds Other Than Governmental and Enterprise	100,507
Other		3,142,529		Total General County Revenues and Transfers In	\$ 75,280,988
Total State		34,349,676			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Siskiyou

General		Public Ways and Facilities	
Board of Supervisors	\$ 427,591	Total Roads	9,326,639
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	462,554	Total Transportation Systems	4,292
Other	29,114	Total Parking Facilities	—
Total Legislative and Administrative	919,259	Total Public Ways and Facilities	9,330,931
Finance		Health	
Auditor-Controller	1,238,288	Total Public Health	5,647,156
Treasurer-Tax Collector	539,746	Total Medical Care	42,721
Assessor	1,217,900	Total Mental Health	8,158,473
Other	—	Total Drug and Alcohol Abuse Services	891,697
Total Finance	2,995,934	Total Health	14,740,047
Counsel		Sanitation	
County Counsel	731,482	Total Refuse Collection and Disposal	31,217
Other	—	Total Sanitation	31,217
Total Counsel	731,482	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	332,773	Administration	6,639,506
Total Communications	—	Aid Programs - Cash (Grants)	5,260,446
Total Property Management	524,247	Total Welfare	11,899,952
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	5,963,369
Courts	—	Other	—
Other	510,104	Total Social Services	5,963,369
Total Plant Acquisition	510,104	General Relief	
Total Promotion	155,884	Aid to Indigents	106,238
Total Other General	1,264,241	Indigent Burial	—
Total General	7,433,924	Total General Relief	106,238
Public Protection		Total Care of Court Wards	106,227
Judicial		Total Veteran Services	56,077
Trial Court Maintenance of Effort (MOE)	615,581	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	480,862	Workforce Investment Act (WIA)	—
Other Trial Court	616,896	Other	214,957
County Clerk	204,116	Total Other Public Assistance	214,957
Grand Jury (Including Audit)	20,626	Total Public Assistance	18,346,820
District Attorney-Prosecution	2,087,621	Education	
District Attorney-Family Support	3,130,583	Total School Administration	—
Public Defender	537,568	Total Library Services	722,599
Court Appointed Counsel	309,016	Total Agricultural Education	114,206
Other	615,848	Total Other Education	—
Total Judicial	8,618,717	Total Education	836,805
Total Police Protection	9,015,158	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	13,970
Adult Detention	3,524,867	Total Cultural Services	94,113
Juvenile Detention	1,196,780	Total Veteran Memorial Building	—
Probation	1,406,867	Total Small Craft Harbors	—
Total Detention and Correction	6,128,514	Total Recreation and Cultural	108,083
Total Fire Protection	390,365	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	272,543
Protective Inspection		Total Interest on Long-Term Debt	17,118
Agricultural Commissioner	989,068	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	429,123	Total Debt Service	289,661
Other	—	Total General County Expenditures Before Transfers	78,466,098
Total Protective Inspection	1,418,191	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	185,670
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	384,801	Governmental and Enterprise	152,288
Coroner	—	Total General County Expenditures and Transfers Out	\$ 78,804,056
Emergency Services	450,689		
Planning and Zoning	681,045		
Pound	186,163		
Other	74,967		
Total Other Protection	1,777,665		
Total Public Protection	27,348,610		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 32,179,926	\$ 8,118,514	\$ 24,061,412

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Siskiyou

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Airport Construction 1	—	—	—	—	—	—	\$ 5,720
Airport Construction 2	—	—	—	—	—	—	11,365
99-01 Sheriff Sharp Copier	—	—	—	—	—	—	—
99-02 Jail Van	—	—	—	—	—	—	—
99-03 Sheriff-Ford Expedition	—	—	—	—	—	—	—
99-04 Sheriff Chevy Tahoe	—	—	—	—	—	—	—
99-05 Sheriff Ford Crew Cab	—	—	—	—	—	—	—
99-06 Sheriff Ford Explorer	—	—	—	—	—	—	—
99-07 Sheriff Chevy Tahoe	—	—	—	—	—	—	—
Clerks Voting System	—	—	—	—	—	—	—
Dump Closure Liability	—	—	—	—	—	—	2,596,367
Solid Waste Facility Compliance	—	—	—	—	—	—	400,001
01-02-01 BHS Ford Explorer	—	—	—	—	—	—	—
02/03 Compens. Absences (GLTD)	—	—	—	—	—	—	2,246,181
02/03 Compensated Absences	—	—	—	—	—	—	60,615
Black Butte Closure/Transfer Station	—	—	—	—	—	—	1,855,473
Loan from Rural Development (RDA)	—	—	—	—	—	—	205,200
Sheriff Ford Lease #1	—	—	—	—	—	—	89,733
Total Other Long-Term Debt Schedule				—	—	—	7,470,655
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 7,470,655

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ —
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 133,058
Local Cash Grants	636,722
State Cash Grants	239,293
Federal Cash Grants	—
Other Revenues	139,200
Total Revenues	1,148,273
Purchased Transportation	—
Other Expenses	1,055,400
Total Expenses	1,055,400
Net Transit Income (Loss)	92,873
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 92,873
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 2003-04
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	\$	67,826
Total Operating Expenses		200,137
Net Operating Income (Loss)		(132,311)
Total Non-Operating Revenue		429,443
Total Non-Operating Expenses		1,699
Income (Loss) Before Operating Transfers		295,433
Transfers In from the County		110,157
Transfers Out to the County		20,893
Net Transfers In (Out)		89,264
Net Income (Loss)	\$	384,697
Current Year Capital Outlay (Enterprise Activity)	\$	445,136

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	2,264,749
Total Operating Expenses		5,890,239
Net Operating Income (Loss)		(3,625,490)
Total Non-Operating Revenues		2,062,668
Total Non-Operating Expenses		32,989
Income (Loss) Before Operating Transfers		(1,595,811)
Transfers In from the County		75,513
Transfers Out to the County		26,481
Net Transfers In (Out)		49,032
Net Income (Loss)	\$	(1,546,779)
Current Year Capital Outlay (Enterprise Activity)	\$	75,513

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: Eight of the Other Long-Term Debts have been removed from the report because they are being internally financed. The eight debts are: 99-01 Sheriff Sharp Copier, 99-02 Jail Van, 99-03 Sheriff-Ford Expedition, 99-04 Sheriff Chevy Tahoe, 99-05 Sheriff Ford Crew Cab, 99-06 Sheriff Ford Explorer, 99-07 Sheriff Chevy Tahoe, and 01-02-01 BHS Ford Explorer.
Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Solano

Taxes				Federal	
Property Taxes				Public Assistance Administration	25,732,224
County Wide Secured and Unsecured	\$	50,531,804		Public Assistance Programs	59,297,138
Less Than County Wide Funds - Secured and Unsecured		5,131,795		Health Administration	325,914
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	5,912,183
Prior Year Secured and Unsecured		60,152		Community Development Block Grant	—
Total Property Taxes		55,723,751		Health Grants	2,904,475
Other Taxes				Other:	
Sales and Use Taxes		1,545,460		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		645,000		Office of Criminal Justice and Planning Programs	—
Property Transfer		3,603,308		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		—		District Attorney Programs	—
Timber Yield		—		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	—
Other		5,774,066		Other	—
Total Other Taxes		11,567,834		Total Federal	94,171,934
Total Taxes		67,291,585		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	18,310,282
Capital Outlay		—		Total Other Aid	18,310,282
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	3,699,931
Animal Licenses		231,899		Property Tax Administrative Fees	—
Business Licenses		939,861		Auditing and Accounting Fees	1,394,853
Construction Permits		11,092,933		Communication Services	—
Road Privileges and Permits		114,353		Election Services	800,148
Zoning Permits		112,715		Legal Services	919,020
Franchises		879,203		Planning and Engineering Services	506,881
Other		1,395,029		Agricultural Services	87,983
Total Licenses Permits and Franchises		14,765,993		Civil Process Services	215,308
Fines, Forfeitures and Penalties				Court Fees and Costs	1,804,773
Vehicle Code Fines		3,958,234		Booking Fees	—
Other Court Fines		1,440,306		Estate Fees	46,156
Forfeitures and Penalties		1,330,585		Human Services	115,714
Penalties and Cost on Delinquent Taxes		2,756,954		Law Enforcement Services	2,874,168
Total Fines, Forfeitures and Penalties		9,486,079		Recording Fees	4,488,600
Revenue from Use of Money and Property				Road and Street Services	1,538,134
Interest		8,349,299		Health Fees	4,808,313
Rents and Concessions		395,278		Mental Health Services	8,675,394
Royalties		43,422		California Children Services	2,616,414
Total Revenue from the Use of Money and Property		8,787,999		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	845,557
State				Library Services	3,472,292
Highway Users Tax		6,296,474		Park and Recreation Fees	382,106
Motor Vehicle In-Lieu Tax		21,771,688		Other:	
Realignment from the Vehicle License Fee Fund		16,465,348		Personnel Services	—
Public Assistance Administration		10,827,207		Building Maintenance and Grounds	—
Public Assistance Programs		26,646,021		Administrative Services	4,206,921
Realignment for Social Services		12,267,194		Other	17,138,491
Health:				Total Charges for Current Services	60,637,157
Aid for Mental Health		11,185,531		Miscellaneous Revenue	
Realignment for Mental Health		11,597,289		Other Sales	148,648
Medically Indigent Adults		—		Tobacco Settlement	—
Alcohol and Drug Abuse		2,876,014		Welfare Repayments	—
Other Aid for Health		24,803,641		Cancelled Warrants	—
Realignment for Health Services		5,782,050		Other	1,753,562
Homeowners' Property Tax Relief		1,187,615		Total Miscellaneous Revenue	1,902,210
Open Space Tax Relief		710,412		Other Financing Sources	
SB90 Mandated Costs		26,462		Sale of Fixed Assets	2,953,004
Public Safety Fund		26,562,593		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	96,665,000
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—		Total Other Financing Sources	99,618,004
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	574,767,714
Library		565,498		Transfers In	
District Attorney Programs		1,829,733		Total Transfers In from Enterprises	—
Law Enforcement		3,714,102		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		14,681,599			
Total State		199,796,471		Total General County Revenues and Transfers In	\$ 574,767,714

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Solano

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,092,127	Total Roads	13,249,662
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,385,674	Total Transportation Systems	—
Other	1,258,876	Total Parking Facilities	—
Total Legislative and Administrative	4,736,677	Total Public Ways and Facilities	13,249,662
Finance		Health	
Auditor-Controller	3,059,198	Total Public Health	32,452,740
Treasurer-Tax Collector	2,194,187	Total Medical Care	16,072,589
Assessor	4,058,711	Total Mental Health	38,123,109
Other	—	Total Drug and Alcohol Abuse Services	5,223,977
Total Finance	9,312,096	Total Health	91,872,415
Counsel		Sanitation	
County Counsel	2,096,754	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,096,754	Public Assistance	
Total Personnel	1,418,307	Welfare	
Total Elections	3,322,082	Administration	61,095,120
Total Communications	—	Aid Programs - Cash (Grants)	53,198,265
Total Property Management	161,823	Total Welfare	114,293,385
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	7,951,943
Courts	14,712	Other	5,092,244
Other	68,870,762	Total Social Services	13,044,187
Total Plant Acquisition	68,885,474	General Relief	
Total Promotion	130,353	Aid to Indigents	7,368,591
Total Other General	11,067,895	Indigent Burial	5,112
Total General	101,131,461	Total General Relief	7,373,703
Public Protection		Total Care of Court Wards	172
Judicial		Total Veteran Services	440,387
Trial Court Maintenance of Effort (MOE)	8,951,419	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,313,291	Workforce Investment Act (WIA)	5,224,930
Other Trial Court	3,453,957	Other	—
County Clerk	—	Total Other Public Assistance	5,224,930
Grand Jury (Including Audit)	119,238	Total Public Assistance	140,376,764
District Attorney-Prosecution	13,676,128	Education	
District Attorney-Family Support	12,563,707	Total School Administration	—
Public Defender	8,942,907	Total Library Services	16,087,745
Court Appointed Counsel	—	Total Agricultural Education	243,181
Other	3,738,768	Total Other Education	—
Total Judicial	52,759,415	Total Education	16,330,926
Total Police Protection	45,707,536	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,043,877
Adult Detention	5,009,208	Total Cultural Services	—
Juvenile Detention	15,830,070	Total Veteran Memorial Building	36,883
Probation	17,582,581	Total Small Craft Harbors	—
Total Detention and Correction	38,421,859	Total Recreation and Cultural	1,080,760
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	7,908,204
Protective Inspection		Total Interest on Long-Term Debt	7,853,380
Agricultural Commissioner	1,949,169	Total Interest on Short-Term Notes and Warrants	53,642
Building Inspector	1,154,589	Total Debt Service	15,815,226
Other	—	Total General County Expenditures Before Transfers	533,503,033
Total Protective Inspection	3,103,758	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	330,149	Operating Transfers Between Funds Other Than	88,216,000
Recorder	1,896,597	Governmental and Enterprise	—
Coroner	1,078,804	Total General County Expenditures and Transfers Out	\$ 621,719,033
Emergency Services	1,123,039		
Planning and Zoning	7,447,825		
Pound	1,757,774		
Other	19,063		
Total Other Protection	13,653,251		
Total Public Protection	153,645,819		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 367,824,650	\$ 79,139,981	\$ 288,684,669

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Solano

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Unfunded Actuarial Accrued Liab	2004	2004	2023	\$ 96,665,000	\$ 96,665,000	\$ —	\$ 96,665,000
Total Pension Obligation Bonds				96,665,000	96,665,000	—	96,665,000
State Construction Loans							
Nut Tree Airport Hangars	2002	—	—	1,300,000	—	52,000	1,248,000
CA Energy Commission	2001	—	—	1,027,088	—	230,554	693,825
Total State Construction Loans				2,327,088	—	282,554	1,941,825
Other Long-Term Debt Schedule							
2001 Refunding - COP	—	—	—	—	—	—	9,395,000
Ameritech/SBC Capital Svcs	—	—	—	—	—	—	230,891
Compensated Absences	—	—	—	—	—	—	15,226,185
MIOCR Housing Facility	—	—	—	—	—	—	146,989
Total Other Long-Term Debt Schedule				—	—	—	24,999,065
County Total Bonds and Other Long-Term Debt				\$ 98,992,088	\$ 96,665,000	\$ 282,554	\$ 123,605,890
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ 267,811,902			

* 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 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Solano

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,065,430
Total Operating Expenses	1,233,050
Net Operating Income (Loss)	(167,620)
Total Non-Operating Revenue	282,684
Total Non-Operating Expenses	266,800
Income (Loss) Before Operating Transfers	(151,736)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (151,736)
Current Year Capital Outlay (Enterprise Activity)	\$ 257,232

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Fouts Springs YF

Total Operating Revenue	\$ 2,850,662
Total Operating Expense	4,266,199
Net Operating Income (Loss)	(1,415,537)
Total Non-Operating Revenue	791,743
Total Non-Operating Expenses	151,307
Income (Loss) Before Operating Transfers	(775,101)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (775,101)
Current Year Capital Outlay	\$ 15,247

Comments

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Sonoma

Taxes			Federal	
Property Taxes			Public Assistance Administration	19,341,916
County Wide Secured and Unsecured	\$	103,365,701	Public Assistance Programs	5,404,903
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	5,889
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	2,943,774
Prior Year Secured and Unsecured		27,288	Community Development Block Grant	—
Total Property Taxes		103,392,989	Health Grants	—
Other Taxes			Other:	
Sales and Use Taxes		12,424,436	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		80,000	Office of Criminal Justice and Planning Programs	124,259
Property Transfer		6,240,211	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		5,264,025	District Attorney Programs	10,291,917
Timber Yield		71,517	Aging Programs	1,584,685
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	3,408,240
Utility Users Tax		—	Law Enforcement	245,650
Other		1,340	Other	5,751,483
Total Other Taxes		24,081,529	Total Federal	49,102,716
Total Taxes		127,474,518	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	10,792,194
Capital Outlay		—	Total Other Aid	10,792,194
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	6,742,722
Animal Licenses		465,385	Property Tax Administrative Fees	1,792,254
Business Licenses		1,655,046	Auditing and Accounting Fees	2,258,520
Construction Permits		8,694,119	Communication Services	358,150
Road Privileges and Permits		73,266	Election Services	547,138
Zoning Permits		—	Legal Services	1,236,564
Franchises		2,221,698	Planning and Engineering Services	3,921,161
Other		1,283,127	Agricultural Services	739,526
Total Licenses Permits and Franchises		14,392,641	Civil Process Services	209,329
Fines, Forfeitures and Penalties			Court Fees and Costs	867,154
Vehicle Code Fines		198,556	Booking Fees	1,301,264
Other Court Fines		4,630,805	Estate Fees	207,194
Forfeitures and Penalties		2,316,932	Human Services	114,346
Penalties and Cost on Delinquent Taxes		3,100,000	Law Enforcement Services	766,694
Total Fines, Forfeitures and Penalties		10,246,293	Recording Fees	5,472,630
Revenue from Use of Money and Property			Road and Street Services	3,144,411
Interest		11,425,467	Health Fees	2,976,921
Rents and Concessions		669,139	Mental Health Services	2,248,415
Royalties		—	California Children Services	—
Total Revenue from the Use of Money and Property		12,094,606	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	9,509,092
State			Library Services	12,935
Highway Users Tax		9,428,847	Park and Recreation Fees	1,535,988
Motor Vehicle In-Lieu Tax		24,754,932	Other:	
Realignment from the Vehicle License Fee Fund		21,825,273	Personnel Services	710
Public Assistance Administration		43,495,819	Building Maintenance and Grounds	—
Public Assistance Programs		25,239,930	Administrative Services	—
Realignment for Social Services		10,572,698	Other	8,336,958
Health:			Total Charges for Current Services	54,300,076
Aid for Mental Health		5,941,662	Miscellaneous Revenue	
Realignment for Mental Health		9,759,942	Other Sales	2,623,608
Medically Indigent Adults		—	Tobacco Settlement	—
Alcohol and Drug Abuse		—	Welfare Repayments	1,765
Other Aid for Health		15,299,322	Cancelled Warrants	—
Realignment for Health Services		6,648,380	Other	24,483,473
Homeowners' Property Tax Relief		1,408,365	Total Miscellaneous Revenue	27,108,846
Open Space Tax Relief		422,839	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	—
Public Safety Fund		34,921,698	Proceeds from the Sale of Bonds	21,000,000
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—	Total Other Financing Sources	21,000,000
Office of Criminal Justice and Planning Programs		—	Total General County Revenues Before Transfers	568,612,513
Library		—	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	—
Law Enforcement		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		32,380,916	Total General County Revenues and Transfers In	\$ 568,612,513
Total State		242,100,623		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Sonoma

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,877,437	Total Roads	28,640,887
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,984,265	Total Transportation Systems	—
Other	829,455	Total Parking Facilities	—
Total Legislative and Administrative	4,691,157	Total Public Ways and Facilities	28,640,887
Finance		Health	
Auditor-Controller	9,945,979	Total Public Health	50,015,763
Treasurer-Tax Collector	3,923,553	Total Medical Care	—
Assessor	7,869,543	Total Mental Health	35,770,336
Other	853,707	Total Drug and Alcohol Abuse Services	13,464,266
Total Finance	22,592,782	Total Health	99,250,365
Counsel		Sanitation	
County Counsel	3,795,710	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,795,710	Public Assistance	
Total Personnel	3,521,239	Welfare	
Total Elections	3,097,911	Administration	56,400,261
Total Communications	1,871,482	Aid Programs - Cash (Grants)	30,187,493
Total Property Management	13,052,972	Total Welfare	86,587,754
Plant Acquisition		Social Services	
Jails	23,525,273	Administration and Programs	17,219,752
Courts	216,565	Other	—
Other	10,947,989	Total Social Services	17,219,752
Total Plant Acquisition	34,689,827	General Relief	
Total Promotion	3,133,458	Aid to Indigents	703,878
Total Other General	14,982,242	Indigent Burial	—
Total General	105,428,780	Total General Relief	703,878
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	392,862
Trial Court Maintenance of Effort (MOE)	8,479,465	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	950,478	Workforce Investment Act (WIA)	3,759,923
Other Trial Court	6,370,745	Other	5,207,411
County Clerk	396,295	Total Other Public Assistance	8,967,334
Grand Jury (Including Audit)	143,483	Total Public Assistance	113,871,580
District Attorney-Prosecution	13,743,552	Education	
District Attorney-Family Support	14,748,173	Total School Administration	—
Public Defender	6,313,690	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	693,686
Other	—	Total Other Education	—
Total Judicial	51,145,881	Total Education	693,686
Total Police Protection	44,907,506	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	8,798,726
Adult Detention	45,023,047	Total Cultural Services	—
Juvenile Detention	20,664,104	Total Veteran Memorial Building	1,284,957
Probation	9,313,727	Total Small Craft Harbors	—
Total Detention and Correction	75,000,878	Total Recreation and Cultural	10,083,683
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	7,072,230
Protective Inspection		Total Interest on Long-Term Debt	7,204,131
Agricultural Commissioner	2,830,485	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	14,276,361
Other	637,390	Total General County Expenditures Before Transfers	572,401,071
Total Protective Inspection	3,467,875	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	2,015
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,915,671	Governmental and Enterprise	—
Coroner	1,854,116	Total General County Expenditures and Transfers Out	\$ 572,403,086
Emergency Services	2,966,456		
Planning and Zoning	16,012,043		
Pound	2,386,730		
Other	498,573		
Total Other Protection	25,633,589		
Total Public Protection	200,155,729		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 393,375,665	\$ 176,741,223	\$ 216,634,442

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Sonoma

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Fund Obligation	1993	1993	2013	\$ 97,400,000	\$ 97,400,000	\$ 17,580,000	\$ 79,820,000
Pension Fund Obligation 2003 A	2003	2003	2023	210,200,000	210,200,000	—	210,200,000
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	17,580,000	311,020,000
Special Assessment Bonds							
1915 Act - Road and Sewer Imprvmts.	1982	1982	2011	32,787,075	32,787,075	26,876,075	5,911,000
Total Special Assessment Bonds				32,787,075	32,787,075	26,876,075	5,911,000
State Construction Loans							
Marina Air. Hangars	1984	—	—	16,904,823	—	2,609,741	13,550,832
Hangar and Building	2003	—	—	2,562,000	—	—	2,562,000
Total State Construction Loans				19,466,823	—	2,609,741	16,112,832
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	26,868,322
Postclosure Landfill Liability	—	—	—	—	—	—	21,920,747
Various Short-Term Capital Leases	—	—	—	—	—	—	1,731,563
Total Other Long-Term Debt Schedule				—	—	—	50,520,632
County Total Bonds and Other Long-Term Debt				\$ 380,853,898	\$ 361,387,075	\$ 47,065,816	\$ 383,564,464
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ 77,135,334			

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 1,604,983
Local Cash Grants	7,282,022
State Cash Grants	470,209
Federal Cash Grants	1,009,951
Other Revenues	233,966
Total Revenues	10,601,131
Purchased Transportation	7,229,804
Other Expenses	3,220,641
Total Expenses	10,450,445
Net Transit Income (Loss)	150,686
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 150,686
Capital Additions to Equity	
Total Local Capital Grants	\$ 831,502
Total State Capital Grants	—
Total Federal Capital Grants	755,776
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 1,587,278

Table 6. Counties Annual Report — Fiscal Year 2003-04
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	\$ 2,256,098
Total Operating Expenses	2,229,031
Net Operating Income (Loss)	27,067
Total Non-Operating Revenue	819,040
Total Non-Operating Expenses	221,301
Income (Loss) Before Operating Transfers	624,806
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 624,806
Current Year Capital Outlay (Enterprise Activity)	\$ 1,074,230

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 33,504,463
Total Operating Expenses	30,511,348
Net Operating Income (Loss)	2,993,115
Total Non-Operating Revenues	814,530
Total Non-Operating Expenses	797,627
Income (Loss) Before Operating Transfers	3,010,018
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 3,010,018
Current Year Capital Outlay (Enterprise Activity)	\$ 7,777,133

Other Enterprise Statement of Revenues and Expenses: Harbor

Total Operating Revenue	\$ 1,381,495
Total Operating Expense	1,497,393
Net Operating Income (Loss)	(115,898)
Total Non-Operating Revenue	9,118
Total Non-Operating Expenses	384,924
Income (Loss) Before Operating Transfers	(491,704)
Transfers In from the County	2,015
Transfers Out to the County	—
Net Transfers In (Out)	2,015
Net Income (Loss)	\$ (489,689)
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Stanislaus

Taxes			Federal	
Property Taxes			Public Assistance Administration	61,280,684
County Wide Secured and Unsecured	\$	29,795,956	Public Assistance Programs	34,933,540
Less Than County Wide Funds - Secured and Unsecured		675,898	Health Administration	2,285,181
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	10,859,822
Prior Year Secured and Unsecured		518,733	Community Development Block Grant	—
Total Property Taxes		30,990,587	Health Grants	6,046,339
Other Taxes			Other:	
Sales and Use Taxes		18,301,618	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		1,765,887	Office of Criminal Justice and Planning Programs	—
Property Transfer		2,899,934	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		612,066	District Attorney Programs	—
Timber Yield		—	Aging Programs	1,335,796
Aircraft		239,513	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	2,449,058
Utility Users Tax		—	Law Enforcement	189,892
Other		7,413,136	Other	4,917,033
Total Other Taxes		31,232,154	Total Federal	124,297,345
Total Taxes		62,222,741	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	1,676,131
Capital Outlay		—	Total Other Aid	1,676,131
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	737,079
Animal Licenses		305,705	Property Tax Administrative Fees	936,112
Business Licenses		54,995	Auditing and Accounting Fees	6,651
Construction Permits		2,560,854	Communication Services	—
Road Privileges and Permits		64,714	Election Services	730,809
Zoning Permits		206,063	Legal Services	552,620
Franchises		1,020,333	Planning and Engineering Services	15,974,759
Other		312,847	Agricultural Services	744,241
Total Licenses Permits and Franchises		4,525,511	Civil Process Services	357,010
Fines, Forfeitures and Penalties			Court Fees and Costs	1,019,480
Vehicle Code Fines		1,157,358	Booking Fees	—
Other Court Fines		2,488,844	Estate Fees	339,538
Forfeitures and Penalties		1,126,497	Human Services	806,290
Penalties and Cost on Delinquent Taxes		1,684,014	Law Enforcement Services	10,408,258
Total Fines, Forfeitures and Penalties		6,456,713	Recording Fees	5,331,133
Revenue from Use of Money and Property			Road and Street Services	2,385,239
Interest		4,399,449	Health Fees	4,240,028
Rents and Concessions		674,744	Mental Health Services	16,045,620
Royalties		—	California Children Services	4,484
Total Revenue from the Use of Money and Property		5,074,193	Sanitation Services	695,491
Aid from Other Governmental Agencies			Institutional Care and Services	712,616
State			Library Services	637,237
Highway Users Tax		8,376,618	Park and Recreation Fees	1,621,738
Motor Vehicle In-Lieu Tax		25,906,813	Other:	
Realignment from the Vehicle License Fee Fund		17,840,121	Personnel Services	—
Public Assistance Administration		52,883,183	Building Maintenance and Grounds	—
Public Assistance Programs		45,711,613	Administrative Services	—
Realignment for Social Services		11,763,841	Other	14,084,289
Health:			Total Charges for Current Services	78,370,722
Aid for Mental Health		6,345,782	Miscellaneous Revenue	
Realignment for Mental Health		9,750,394	Other Sales	236,070
Medically Indigent Adults		—	Tobacco Settlement	—
Alcohol and Drug Abuse		1,942,706	Welfare Repayments	—
Other Aid for Health		2,260,094	Cancelled Warrants	—
Realignment for Health Services		4,674,023	Other	17,814,928
Homeowners' Property Tax Relief		628,302	Total Miscellaneous Revenue	18,050,998
Open Space Tax Relief		1,691,748	Other Financing Sources	
SB90 Mandated Costs		1,340,365	Sale of Fixed Assets	6,710
Public Safety Fund		30,788,115	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	42,912,765
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,795,955	Total Other Financing Sources	42,919,475
Office of Criminal Justice and Planning Programs		4,103,757	Total General County Revenues Before Transfers	592,858,169
Library		216,327	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	7,144,299
Law Enforcement		321,601	Operating Transfers Between Funds Other Than Governmental and Enterprise	401,205
Other		20,922,982	Total General County Revenues and Transfers In	\$ 600,403,673
Total State		249,264,340		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Stanislaus

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,221,483	Total Roads	14,391,398
Clerk of the Board	—	Total Transportation Terminals	13,986
Administrative Officer	5,097,080	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	6,318,563	Total Public Ways and Facilities	14,405,384
Finance		Health	
Auditor-Controller	3,127,129	Total Public Health	23,218,207
Treasurer-Tax Collector	2,271,873	Total Medical Care	25,723,643
Assessor	4,740,136	Total Mental Health	51,755,703
Other	650,044	Total Drug and Alcohol Abuse Services	5,451,786
Total Finance	10,789,182	Total Health	106,149,339
Counsel		Sanitation	
County Counsel	1,779,036	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,779,036	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	2,783,161	Administration	100,468,276
Total Communications	—	Aid Programs - Cash (Grants)	2,624,088
Total Property Management	5,763,376	Total Welfare	103,092,364
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	74,828,286
Courts	—	Other	—
Other	9,964,895	Total Social Services	74,828,286
Total Plant Acquisition	9,964,895	General Relief	
Total Promotion	492,766	Aid to Indigents	—
Total Other General	15,048,084	Indigent Burial	—
Total General	52,939,063	Total General Relief	—
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	6,745,828	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	12,234,466
Other Trial Court	4,630,383	Other	—
County Clerk	2,441,214	Total Other Public Assistance	12,234,466
Grand Jury (Including Audit)	86,786	Total Public Assistance	190,155,116
District Attorney-Prosecution	10,815,346	Education	
District Attorney-Family Support	15,475,614	Total School Administration	—
Public Defender	6,043,676	Total Library Services	8,624,833
Court Appointed Counsel	—	Total Agricultural Education	358,714
Other	638,346	Total Other Education	—
Total Judicial	46,877,193	Total Education	8,983,547
Total Police Protection	33,338,656	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	9,641,087
Adult Detention	24,554,841	Total Cultural Services	—
Juvenile Detention	8,597,914	Total Veteran Memorial Building	—
Probation	7,878,798	Total Small Craft Harbors	—
Total Detention and Correction	41,031,553	Total Recreation and Cultural	9,641,087
Total Fire Protection	793,839	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	10,825,536
Protective Inspection		Total Interest on Long-Term Debt	10,534,323
Agricultural Commissioner	3,295,664	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,883,354	Total Debt Service	21,359,859
Other	—	Total General County Expenditures Before Transfers	539,975,507
Total Protective Inspection	5,179,018	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	15,345,564
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	338,724
Coroner	1,040,260	Total General County Expenditures and Transfers Out	\$ 555,659,795
Emergency Services	1,571,157		
Planning and Zoning	3,153,455		
Pound	2,261,483		
Other	1,095,498		
Total Other Protection	9,121,853		
Total Public Protection	136,342,112		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 210,498,839	\$ 111,103,447	\$ 99,395,392

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Stanislaus

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1998	2013	\$ 108,970,000	\$ 108,970,000	\$ 27,285,000	\$ 81,685,000
Total Pension Obligation Bonds				108,970,000	108,970,000	27,285,000	81,685,000
Other Long-Term Debt Schedule							
Advances from Other Funds	—	—	—	—	—	—	3,236,112
Capital Leases	—	—	—	—	—	—	560,335
Capital Leases - Enterprise	—	—	—	—	—	—	376,063
Compensated Absences	—	—	—	—	—	—	23,257,690
Compensated Absences - Enterprise	—	—	—	—	—	—	1,971,679
General Fund Loan	—	—	—	—	—	—	18,159,861
Postclosure Landfill Liability	—	—	—	—	—	—	17,479,915
Total Other Long-Term Debt Schedule				—	—	—	65,041,655
County Total Bonds and Other Long-Term Debt				\$ 108,970,000	\$ 108,970,000	\$ 27,285,000	\$ 146,726,655

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 183,014,199
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 52,624,749
Total Deductions from Revenues	20,153,235
Net Patient Revenue	32,471,514
Total Other Operating Revenues	5,938,349
Total Operating Revenue	38,409,863
Total Operating Expenses	39,344,873
Net Operating Income (Loss)	(935,010)
Total Non-Operating Revenue	581,935
Total Non-Operating Expenses	—
Net Non-Operating Income	581,935
Net Income Before Extraordinary Items	(353,075)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(353,075)
Transfers In from the County	14,958,103
Transfers Out to the County	5,773,677
Net Transfers In (Out)	9,184,426
Net Income (Loss)	\$ 8,831,351
Current Year Capital Outlay (Enterprise Activity)	\$ 418,982

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 201,685
Local Cash Grants	1,937,139
State Cash Grants	5,178
Federal Cash Grants	157,763
Other Revenues	67,530
Total Revenues	2,369,295
Purchased Transportation	1,810,574
Other Expenses	543,507
Total Expenses	2,354,081
Net Transit Income (Loss)	15,214
Gain or Loss on Disposal of Fixed Assets	(1,669)
Total Operator Net Income (Loss)	\$ 13,545
Capital Additions to Equity	
Total Local Capital Grants	\$ 333,837
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 333,837

Table 6. Counties Annual Report — Fiscal Year 2003-04
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	\$ 17,499,624
Total Operating Expenses	10,386,025
Net Operating Income (Loss)	7,113,599
Total Non-Operating Revenues	1,247,573
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	8,361,172
Transfers In from the County	—
Transfers Out to the County	27,663
Net Transfers In (Out)	(27,663)
Net Income (Loss)	\$ 8,333,509
Current Year Capital Outlay (Enterprise Activity)	\$ 1,906,261

Other Enterprise Statement of Revenues and Expenses: Jail Commissary

Total Operating Revenue	\$ 1,208,337
Total Operating Expense	1,709,178
Net Operating Income (Loss)	(500,841)
Total Non-Operating Revenue	32,646
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(468,195)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (468,195)
Current Year Capital Outlay	\$ 9,282

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

Total Operating Revenue	\$ 16,263,558
Total Operating Expense	16,655,081
Net Operating Income (Loss)	(391,523)
Total Non-Operating Revenue	—
Total Non-Operating Expenses	67,377
Income (Loss) Before Operating Transfers	(458,900)
Transfers In from the County	387,461
Transfers Out to the County	1,342,959
Net Transfers In (Out)	(955,498)
Net Income (Loss)	\$ (1,414,398)
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Sutter

Taxes			Federal	
Property Taxes			Public Assistance Administration	4,805,022
County Wide Secured and Unsecured	\$	9,674,731	Public Assistance Programs	11,626,016
Less Than County Wide Funds - Secured and Unsecured		281,391	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		(43,736)	Community Development Block Grant	10,000
Total Property Taxes		9,912,386	Health Grants	5,244,474
Other Taxes			Other:	
Sales and Use Taxes		2,957,394	Community Oriented Policing Services (COPS)	116,560
Transportation Tax (Non-Transit)		1,096,790	Office of Criminal Justice and Planning Programs	21,780
Property Transfer		491,353	DEA Programs/Drug and Alcohol Programs	1,140,031
Transient Lodging		18,693	District Attorney Programs	57,174
Timber Yield		—	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		1,687,713	Road Projects	1,967,475
Utility Users Tax		—	Law Enforcement	574
Other		3,000	Other	668,871
Total Other Taxes		6,254,943	Total Federal	25,657,977
Total Taxes		16,167,329	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	1,393,875
Capital Outlay		—	Total Other Aid	1,393,875
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	160,265
Animal Licenses		97,669	Property Tax Administrative Fees	504,212
Business Licenses		—	Auditing and Accounting Fees	2,100
Construction Permits		374,372	Communication Services	—
Road Privileges and Permits		28,570	Election Services	24,091
Zoning Permits		19,250	Legal Services	2,545
Franchises		2,488,991	Planning and Engineering Services	75,682
Other		247,921	Agricultural Services	197,196
Total Licenses Permits and Franchises		3,256,773	Civil Process Services	42,811
Fines, Forfeitures and Penalties			Court Fees and Costs	1,094,115
Vehicle Code Fines		—	Booking Fees	—
Other Court Fines		1,222,527	Estate Fees	40,176
Forfeitures and Penalties		206,616	Human Services	74,814
Penalties and Cost on Delinquent Taxes		740,709	Law Enforcement Services	629,239
Total Fines, Forfeitures and Penalties		2,169,852	Recording Fees	660,851
Revenue from Use of Money and Property			Road and Street Services	62,368
Interest		840,217	Health Fees	209,584
Rents and Concessions		181,869	Mental Health Services	793,507
Royalties		—	California Children Services	—
Total Revenue from the Use of Money and Property		1,022,086	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	138,212
State			Library Services	49,355
Highway Users Tax		2,315,472	Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		4,377,782	Other:	
Realignment from the Vehicle License Fee Fund		6,113,077	Personnel Services	13,843
Public Assistance Administration		6,485,331	Building Maintenance and Grounds	—
Public Assistance Programs		5,173,391	Administrative Services	—
Realignment for Social Services		2,198,519	Other	376,533
Health:			Total Charges for Current Services	5,151,499
Aid for Mental Health		2,943,407	Miscellaneous Revenue	
Realignment for Mental Health		3,848,608	Other Sales	—
Medically Indigent Adults		—	Tobacco Settlement	840,424
Alcohol and Drug Abuse		—	Welfare Repayments	—
Other Aid for Health		1,237,767	Cancelled Warrants	—
Realignment for Health Services		1,523,783	Other	1,394,103
Homeowners' Property Tax Relief		185,591	Total Miscellaneous Revenue	2,234,527
Open Space Tax Relief		—	Other Financing Sources	
SB90 Mandated Costs		855	Sale of Fixed Assets	27,801
Public Safety Fund		5,124,070	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		381,445	Total Other Financing Sources	27,801
Office of Criminal Justice and Planning Programs		395,849	Total General County Revenues Before Transfers	102,569,037
Library		336,208	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	—
Law Enforcement		10,250	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		2,835,913	Total General County Revenues and Transfers In	\$ 102,569,037
Total State		45,487,318		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Sutter

General		Public Ways and Facilities	
Board of Supervisors	\$ 270,765	Total Roads	5,983,385
Clerk of the Board	117,677	Total Transportation Terminals	—
Administrative Officer	659,405	Total Transportation Systems	—
Other	1,025,129	Total Parking Facilities	—
Total Legislative and Administrative	2,072,976	Total Public Ways and Facilities	5,983,385
Finance		Health	
Auditor-Controller	965,554	Total Public Health	9,584,168
Treasurer-Tax Collector	487,630	Total Medical Care	—
Assessor	1,746,494	Total Mental Health	17,763,123
Other	173,577	Total Drug and Alcohol Abuse Services	—
Total Finance	3,373,255	Total Health	27,347,291
Counsel		Sanitation	
County Counsel	906,303	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	906,303	Public Assistance	
Total Personnel	551,959	Welfare	
Total Elections	545,695	Administration	6,486,001
Total Communications	1,782,545	Aid Programs - Cash (Grants)	12,791,190
Total Property Management	2,291,815	Total Welfare	19,277,191
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,272,065
Courts	—	Other	17,466
Other	1,387,855	Total Social Services	4,289,531
Total Plant Acquisition	1,387,855	General Relief	
Total Promotion	—	Aid to Indigents	47,195
Total Other General	4,588,614	Indigent Burial	—
Total General	17,501,017	Total General Relief	47,195
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	21,275
Trial Court Maintenance of Effort (MOE)	678,863	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	252,341	Workforce Investment Act (WIA)	—
Other Trial Court	256,359	Other	—
County Clerk	147,936	Total Other Public Assistance	—
Grand Jury (Including Audit)	44,369	Total Public Assistance	23,635,192
District Attorney-Prosecution	1,979,565	Education	
District Attorney-Family Support	3,132,553	Total School Administration	—
Public Defender	416,140	Total Library Services	1,210,669
Court Appointed Counsel	—	Total Agricultural Education	142,190
Other	527,669	Total Other Education	—
Total Judicial	7,435,795	Total Education	1,352,859
Total Police Protection	5,589,209	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	121,118
Adult Detention	4,228,038	Total Cultural Services	197,455
Juvenile Detention	1,146,025	Total Veteran Memorial Building	99,986
Probation	2,741,086	Total Small Craft Harbors	—
Total Detention and Correction	8,115,149	Total Recreation and Cultural	418,559
Total Fire Protection	347,799	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	206,248
Protective Inspection		Total Interest on Long-Term Debt	216,873
Agricultural Commissioner	1,917,786	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	423,121
Other	—	Total General County Expenditures Before Transfers	100,627,124
Total Protective Inspection	1,917,786	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	382,999	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 100,627,124
Emergency Services	—		
Planning and Zoning	—		
Pound	—		
Other	176,963		
Total Other Protection	559,962		
Total Public Protection	23,965,700		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 96,982,201	\$ 15,394,730	\$ 81,587,471

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Sutter

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Construct Hangars	—	—	—	—	—	—	\$ 150,107
Equipment Purchase 2	—	—	—	—	—	—	92,344
Total Other Long-Term Debt Schedule				—	—	—	242,451
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 242,451
		Total Future Principal and Interest Balance Due					
Total Lease Obligations		\$	4,664,851				

* 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 2003-04
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	\$ 212,284
Total Operating Expenses	178,319
Net Operating Income (Loss)	33,965
Total Non-Operating Revenue	29,458
Total Non-Operating Expenses	40,492
Income (Loss) Before Operating Transfers	22,931
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 22,931
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$10,448,677 fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Tehama

Taxes			Federal	
Property Taxes			Public Assistance Administration	7,377,777
County Wide Secured and Unsecured	\$	6,176,725	Public Assistance Programs	7,595,612
Less Than County Wide Funds - Secured and Unsecured		1,842,118	Health Administration	1,186
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		20,223	Community Development Block Grant	450,936
Total Property Taxes		8,039,066	Health Grants	—
Other Taxes			Other:	
Sales and Use Taxes		1,175,779	Community Oriented Policing Services (COPS)	79,697
Transportation Tax (Non-Transit)		790,062	Office of Criminal Justice and Planning Programs	281,039
Property Transfer		364,406	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		29,287	District Attorney Programs	116,075
Timber Yield		170,143	Aging Programs	—
Aircraft		15,729	Senior Citizens Programs	178,040
Construction Development Taxes		—	Road Projects	2,534,691
Utility Users Tax		—	Law Enforcement	383,011
Other		808	Other	1,364,329
Total Other Taxes		2,546,214	Total Federal	20,362,393
Total Taxes		10,585,280	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	443,012
Capital Outlay		—	Total Other Aid	443,012
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	146,387
Animal Licenses		87,083	Property Tax Administrative Fees	178,172
Business Licenses		6,668	Auditing and Accounting Fees	250,813
Construction Permits		928,960	Communication Services	—
Road Privileges and Permits		15,529	Election Services	9,628
Zoning Permits		75,990	Legal Services	138,054
Franchises		832,132	Planning and Engineering Services	139,744
Other		481,786	Agricultural Services	301,115
Total Licenses Permits and Franchises		2,428,148	Civil Process Services	34,017
Fines, Forfeitures and Penalties			Court Fees and Costs	996,008
Vehicle Code Fines		518,014	Booking Fees	55,826
Other Court Fines		1,213,273	Estate Fees	51,183
Forfeitures and Penalties		57,117	Human Services	44,444
Penalties and Cost on Delinquent Taxes		639,418	Law Enforcement Services	288,488
Total Fines, Forfeitures and Penalties		2,427,822	Recording Fees	606,375
Revenue from Use of Money and Property			Road and Street Services	268,822
Interest		662,800	Health Fees	45,138
Rents and Concessions		202,634	Mental Health Services	1,737,229
Royalties		—	California Children Services	200
Total Revenue from the Use of Money and Property		865,434	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	100,066
State			Library Services	9,402
Highway Users Tax		2,203,858	Park and Recreation Fees	30,827
Motor Vehicle In-Lieu Tax		3,197,859	Other:	
Realignment from the Vehicle License Fee Fund		3,714,654	Personnel Services	97,137
Public Assistance Administration		5,447,614	Building Maintenance and Grounds	—
Public Assistance Programs		3,021,788	Administrative Services	36,087
Realignment for Social Services		3,401,480	Other	520,351
Health:			Total Charges for Current Services	6,085,513
Aid for Mental Health		1,768,430	Miscellaneous Revenue	
Realignment for Mental Health		1,846,218	Other Sales	3,407
Medically Indigent Adults		—	Tobacco Settlement	—
Alcohol and Drug Abuse		1,109,600	Welfare Repayments	303,449
Other Aid for Health		1,613,676	Cancelled Warrants	30,345
Realignment for Health Services		540,191	Other	583,765
Homeowners' Property Tax Relief		226,402	Total Miscellaneous Revenue	920,966
Open Space Tax Relief		1,082,581	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	12,245
Public Safety Fund		2,713,409	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		315,960	Total Other Financing Sources	12,245
Office of Criminal Justice and Planning Programs		50,256	Total General County Revenues Before Transfers	81,167,129
Library		80,431	Transfers In	
District Attorney Programs		499,768	Total Transfers In from Enterprises	—
Law Enforcement		134,003	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		4,068,138	Total General County Revenues and Transfers In	\$ 81,167,129
Total State		37,036,316		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Tehama

General		Public Ways and Facilities	
Board of Supervisors	\$ 318,994	Total Roads	7,652,440
Clerk of the Board	126,423	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	1,070,254
Other	63,828	Total Parking Facilities	—
Total Legislative and Administrative	509,245	Total Public Ways and Facilities	8,722,694
Finance		Health	
Auditor-Controller	525,409	Total Public Health	2,720,433
Treasurer-Tax Collector	401,105	Total Medical Care	306,372
Assessor	1,057,917	Total Mental Health	5,627,031
Other	165,205	Total Drug and Alcohol Abuse Services	1,565,177
Total Finance	2,149,636	Total Health	10,219,013
Counsel		Sanitation	
County Counsel	435,174	Total Refuse Collection and Disposal	3,212
Other	2,926	Total Sanitation	3,212
Total Counsel	438,100	Public Assistance	
Total Personnel	213,859	Welfare	
Total Elections	1,043,764	Administration	11,453,984
Total Communications	—	Aid Programs - Cash (Grants)	14,717,199
Total Property Management	828,969	Total Welfare	26,171,183
Plant Acquisition		Social Services	
Jails	673,031	Administration and Programs	313,969
Courts	538,560	Other	—
Other	1,557,968	Total Social Services	313,969
Total Plant Acquisition	2,769,559	General Relief	
Total Promotion	44,928	Aid to Indigents	246,969
Total Other General	298,180	Indigent Burial	12,962
Total General	8,296,240	Total General Relief	259,931
Public Protection		Total Care of Court Wards	47,798
Judicial		Total Veteran Services	25,846
Trial Court Maintenance of Effort (MOE)	640,303	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	293,743	Workforce Investment Act (WIA)	—
Other Trial Court	88,812	Other	575,719
County Clerk	126,423	Total Other Public Assistance	575,719
Grand Jury (Including Audit)	13,386	Total Public Assistance	27,394,446
District Attorney-Prosecution	1,189,050	Education	
District Attorney-Family Support	1,692,941	Total School Administration	—
Public Defender	761,971	Total Library Services	521,968
Court Appointed Counsel	—	Total Agricultural Education	68,681
Other	17,304	Total Other Education	—
Total Judicial	4,823,933	Total Education	590,649
Total Police Protection	5,616,758	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	111,474
Adult Detention	2,957,043	Total Cultural Services	—
Juvenile Detention	1,467,167	Total Veteran Memorial Building	108,469
Probation	2,459,806	Total Small Craft Harbors	—
Total Detention and Correction	6,884,016	Total Recreation and Cultural	219,943
Total Fire Protection	2,130,553	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,190,878
Protective Inspection		Total Interest on Long-Term Debt	558,625
Agricultural Commissioner	613,949	Total Interest on Short-Term Notes and Warrants	37,186
Building Inspector	596,315	Total Debt Service	1,786,689
Other	—	Total General County Expenditures Before Transfers	79,517,986
Total Protective Inspection	1,210,264	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,559,921
Local Agency Formation Commission (LAFCO)	83	Operating Transfers Between Funds Other Than	—
Recorder	252,826	Governmental and Enterprise	—
Coroner	254,020	Total General County Expenditures and Transfers Out	\$ 81,077,907
Emergency Services	258,236		
Planning and Zoning	303,327		
Pound	321,505		
Other	229,579		
Total Other Protection	1,619,576		
Total Public Protection	22,285,100		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 31,945,144	\$ 14,617,900	\$ 17,327,244

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Tehama

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Lease Purchase 4	—	—	—	—	—	—	\$ 210,228
Lease Purchase 3	—	—	—	—	—	—	—
Lease Purchase 5	—	—	—	—	—	—	247,406
Compensated Absences	—	—	—	—	—	—	2,605,553
Lease Purchase-Road Dept	—	—	—	—	—	—	250,967
Total Other Long-Term Debt Schedule				—	—	—	3,314,154
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 3,314,154

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 17,706,512
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 3,420,361
Total Deductions from Revenues	588,081
Net Patient Revenue	2,832,280
Total Other Operating Revenues	66,170
Total Operating Revenue	2,898,450
Total Operating Expenses	5,339,571
Net Operating Income (Loss)	(2,441,121)
Total Non-Operating Revenue	3,042
Total Non-Operating Expenses	—
Net Non-Operating Income	3,042
Net Income Before Extraordinary Items	(2,438,079)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(2,438,079)
Transfers In from the County	1,559,921
Transfers Out to the County	—
Net Transfers In (Out)	1,559,921
Net Income (Loss)	\$ (878,158)
Current Year Capital Outlay (Enterprise Activity)	\$ 9,273

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 52,925
Local Cash Grants	802,602
State Cash Grants	84,874
Federal Cash Grants	124,011
Other Revenues	5,842
Total Revenues	1,070,254
Purchased Transportation	912,145
Other Expenses	269,086
Total Expenses	1,181,231
Net Transit Income (Loss)	(110,977)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (110,977)
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 2003-04
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 2003-04
Statement of County Revenues
County of Trinity

Taxes				Federal	
Property Taxes				Public Assistance Administration	1,131,920
County Wide Secured and Unsecured	\$	2,410,155		Public Assistance Programs	1,605,918
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	1,035,742
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		857,289		Community Development Block Grant	683,931
Total Property Taxes		3,267,444		Health Grants	239,422
Other Taxes				Other:	
Sales and Use Taxes		850,027		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		891		Office of Criminal Justice and Planning Programs	323,235
Property Transfer		76,247		DEA Programs/Drug and Alcohol Programs	677,940
Transient Lodging		159,270		District Attorney Programs	5,748
Timber Yield		237,743		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	916,000
Utility Users Tax		—		Law Enforcement	243,181
Other		—		Other	4,729,725
Total Other Taxes		1,324,178		Total Federal	11,592,762
Total Taxes		4,591,622		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	—
Operations		—		Other Governmental Agencies	183,324
Capital Outlay		—		Total Other Aid	183,324
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	83,378
Animal Licenses		14,681		Property Tax Administrative Fees	3,265
Business Licenses		9,145		Auditing and Accounting Fees	36,738
Construction Permits		332,775		Communication Services	—
Road Privileges and Permits		25,867		Election Services	21,372
Zoning Permits		15,025		Legal Services	62,933
Franchises		39,989		Planning and Engineering Services	36,163
Other		22,590		Agricultural Services	6,949
Total Licenses Permits and Franchises		460,072		Civil Process Services	12,322
Fines, Forfeitures and Penalties				Court Fees and Costs	43,126
Vehicle Code Fines		69,177		Booking Fees	28,449
Other Court Fines		144,467		Estate Fees	—
Forfeitures and Penalties		13,740		Human Services	6,256
Penalties and Cost on Delinquent Taxes		70,154		Law Enforcement Services	257,782
Total Fines, Forfeitures and Penalties		297,538		Recording Fees	72,441
Revenue from Use of Money and Property				Road and Street Services	352,464
Interest		199,845		Health Fees	130,091
Rents and Concessions		90,403		Mental Health Services	38,609
Royalties		—		California Children Services	56,165
Total Revenue from the Use of Money and Property		290,248		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	12,341
State				Library Services	3,987
Highway Users Tax		1,424,033		Park and Recreation Fees	7,689
Motor Vehicle In-Lieu Tax		736,986		Other:	
Realignment from the Vehicle License Fee Fund		1,496,602		Personnel Services	—
Public Assistance Administration		918,120		Building Maintenance and Grounds	611,907
Public Assistance Programs		1,746,616		Administrative Services	203,294
Realignment for Social Services		749,316		Other	304,525
Health:				Total Charges for Current Services	2,392,246
Aid for Mental Health		307,168		Miscellaneous Revenue	
Realignment for Mental Health		439,935		Other Sales	24,604
Medically Indigent Adults		55,505		Tobacco Settlement	138,654
Alcohol and Drug Abuse		248,766		Welfare Repayments	27,167
Other Aid for Health		448,501		Cancelled Warrants	1,336
Realignment for Health Services		426,301		Other	510,996
Homeowners' Property Tax Relief		61,150		Total Miscellaneous Revenue	702,757
Open Space Tax Relief		22,031		Other Financing Sources	
SB90 Mandated Costs		—		Sale of Fixed Assets	38,070
Public Safety Fund		328,436		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		144,964		Total Other Financing Sources	38,070
Office of Criminal Justice and Planning Programs		256,209		Total General County Revenues Before Transfers	36,290,317
Library		5,974		Transfers In	
District Attorney Programs		597,770		Total Transfers In from Enterprises	176,483
Law Enforcement		230,228		Operating Transfers Between Funds Other Than Governmental and Enterprise	71,118
Other		5,097,067		Total General County Revenues and Transfers In	\$ 36,537,918
Total State		15,741,678			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Trinity

General		Public Ways and Facilities	
Board of Supervisors	\$ 422,782	Total Roads	7,035,404
Clerk of the Board	64,552	Total Transportation Terminals	—
Administrative Officer	78,328	Total Transportation Systems	72,690
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	565,662	Total Public Ways and Facilities	7,108,094
Finance		Health	
Auditor-Controller	380,260	Total Public Health	2,578,734
Treasurer-Tax Collector	320,971	Total Medical Care	10,021
Assessor	275,003	Total Mental Health	2,317,221
Other	653,321	Total Drug and Alcohol Abuse Services	950,650
Total Finance	1,629,555	Total Health	5,856,626
Counsel		Sanitation	
County Counsel	155,840	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	155,840	Public Assistance	
Total Personnel	78,422	Welfare	
Total Elections	200,132	Administration	3,193,186
Total Communications	—	Aid Programs - Cash (Grants)	3,134,942
Total Property Management	1,186,967	Total Welfare	6,328,128
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	28,320
Courts	—	Other	—
Other	99,141	Total Social Services	28,320
Total Plant Acquisition	99,141	General Relief	
Total Promotion	156,120	Aid to Indigents	45,248
Total Other General	1,609,088	Indigent Burial	224
Total General	5,680,927	Total General Relief	45,472
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	20,109
Trial Court Maintenance of Effort (MOE)	137,087	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	36,336	Workforce Investment Act (WIA)	—
Other Trial Court	147,539	Other	5,120
County Clerk	—	Total Other Public Assistance	5,120
Grand Jury (Including Audit)	31,092	Total Public Assistance	6,427,149
District Attorney-Prosecution	574,066	Education	
District Attorney-Family Support	612,637	Total School Administration	—
Public Defender	362,091	Total Library Services	405,205
Court Appointed Counsel	—	Total Agricultural Education	44,738
Other	414,682	Total Other Education	—
Total Judicial	2,315,530	Total Education	449,943
Total Police Protection	2,507,141	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	1,376,543	Total Cultural Services	91,665
Juvenile Detention	610,255	Total Veteran Memorial Building	—
Probation	919,507	Total Small Craft Harbors	—
Total Detention and Correction	2,906,305	Total Recreation and Cultural	91,665
Total Fire Protection	8,155	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	317,416
Protective Inspection		Total Interest on Long-Term Debt	631,987
Agricultural Commissioner	194,487	Total Interest on Short-Term Notes and Warrants	161,889
Building Inspector	507,969	Total Debt Service	1,111,292
Other	—	Total General County Expenditures Before Transfers	37,389,014
Total Protective Inspection	702,456	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	57,500
Local Agency Formation Commission (LAFCO)	15,865	Operating Transfers Between Funds Other Than	—
Recorder	217,667	Governmental and Enterprise	—
Coroner	23,956	Total General County Expenditures and Transfers Out	\$ 37,446,514
Emergency Services	254,531		
Planning and Zoning	306,926		
Pound	121,541		
Other	1,283,245		
Total Other Protection	2,223,731		
Total Public Protection	10,663,318		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 15,089,124	\$ 3,835,120	\$ 11,254,004

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Trinity

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Finance Unfunded Pers Liab	1998	1998	2017	\$ 9,140,000	\$ 9,140,000	\$ 395,000	\$ 8,745,000
Total Pension Obligation Bonds				9,140,000	9,140,000	395,000	8,745,000
Other Long-Term Debt Schedule							
Capital Lease 1998 Tel. Equip.	—	—	—	—	—	—	—
Capital Lease Canon Copier	—	—	—	—	—	—	—
Capital Lease Ford Aerostar	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	1,618,556
Landfill Closure Loan	—	—	—	—	—	—	1,397,370
Postclosure Landfill Liability	—	—	—	—	—	—	2,060,302
Solid Waste Equipment Procurement	—	—	—	—	—	—	318,909
Total Other Long-Term Debt Schedule				—	—	—	5,395,137
County Total Bonds and Other Long-Term Debt				\$ 9,140,000	\$ 9,140,000	\$ 395,000	\$ 14,140,137

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 1,180,176
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 15,991,845
Total Deductions from Revenues	7,774,145
Net Patient Revenue	8,217,700
Total Other Operating Revenues	22,230
Total Operating Revenue	8,239,930
Total Operating Expenses	9,376,981
Net Operating Income (Loss)	(1,137,051)
Total Non-Operating Revenue	113,404
Total Non-Operating Expenses	260
Net Non-Operating Income	113,144
Net Income Before Extraordinary Items	(1,023,907)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(1,023,907)
Transfers In from the County	—
Transfers Out to the County	176,483
Net Transfers In (Out)	(176,483)
Net Income (Loss)	\$ (1,200,390)
Current Year Capital Outlay (Enterprise Activity)	\$ 19,553

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 12,969
Local Cash Grants	81,449
State Cash Grants	—
Federal Cash Grants	49,715
Other Revenues	8,464
Total Revenues	152,597
Purchased Transportation	—
Other Expenses	152,597
Total Expenses	152,597
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 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Trinity

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 25,766
Total Operating Expenses	<u>8,500</u>
Net Operating Income (Loss)	<u>17,266</u>
Total Non-Operating Revenue	401,383
Total Non-Operating Expenses	<u>441,219</u>
Income (Loss) Before Operating Transfers	<u>(22,570)</u>
Transfers In from the County	57,500
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>57,500</u>
Net Income (Loss)	<u>\$ 34,930</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,027,088
Total Operating Expenses	<u>1,680,754</u>
Net Operating Income (Loss)	<u>346,334</u>
Total Non-Operating Revenues	31,004
Total Non-Operating Expenses	<u>256,045</u>
Income (Loss) Before Operating Transfers	<u>121,293</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 121,293</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 610,666</u>

Other Enterprise Statement of Revenues and Expenses: Cemetery

Total Operating Revenue	\$ 1,204
Total Operating Expense	<u>10,861</u>
Net Operating Income (Loss)	<u>(9,657)</u>
Total Non-Operating Revenue	101
Total Non-Operating Expenses	<u>334</u>
Income (Loss) Before Operating Transfers	<u>(9,890)</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (9,890)</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Tulare

Taxes				Federal	
Property Taxes				Public Assistance Administration	31,416,473
County Wide Secured and Unsecured	\$	28,427,761		Public Assistance Programs	54,582,151
Less Than County Wide Funds - Secured and Unsecured		7,112,880		Health Administration	988,982
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	12,751,647
Prior Year Secured and Unsecured		34,054		Community Development Block Grant	2,080,622
Total Property Taxes		35,574,695		Health Grants	4,460,566
Other Taxes				Other:	
Sales and Use Taxes		7,632,382		Community Oriented Policing Services (COPS)	249,823
Transportation Tax (Non-Transit)		2,476,188		Office of Criminal Justice and Planning Programs	—
Property Transfer		1,348,937		DEA Programs/Drug and Alcohol Programs	3,930,971
Transient Lodging		985,592		District Attorney Programs	11,821,740
Timber Yield		39,112		Aging Programs	—
Aircraft		165,743		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	2,517,096
Utility Users Tax		—		Law Enforcement	1,804,388
Other		64		Other	7,008,645
Total Other Taxes		12,648,018		Total Federal	133,613,104
Total Taxes		48,222,713		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	12,958
Operations		—		Other Governmental Agencies	4,950,347
Capital Outlay		—		Total Other Aid	4,963,305
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	379,962
Animal Licenses		71,323		Property Tax Administrative Fees	1,128,067
Business Licenses		1,818,979		Auditing and Accounting Fees	107,879
Construction Permits		1,229,914		Communication Services	300,860
Road Privileges and Permits		—		Election Services	455,865
Zoning Permits		5,385		Legal Services	1,234,785
Franchises		3,777,989		Planning and Engineering Services	1,567,319
Other		407,501		Agricultural Services	632,555
Total Licenses Permits and Franchises		7,311,091		Civil Process Services	206,447
Fines, Forfeitures and Penalties				Court Fees and Costs	4,439,929
Vehicle Code Fines		146,103		Booking Fees	703,129
Other Court Fines		4,038,066		Estate Fees	22,981
Forfeitures and Penalties		488,112		Human Services	1,260
Penalties and Cost on Delinquent Taxes		2,869,867		Law Enforcement Services	572,335
Total Fines, Forfeitures and Penalties		7,542,148		Recording Fees	2,461,916
Revenue from Use of Money and Property				Road and Street Services	902,259
Interest		2,594,374		Health Fees	28,873,509
Rents and Concessions		777,233		Mental Health Services	244,376
Royalties		—		California Children Services	908,048
Total Revenue from the Use of Money and Property		3,371,607		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	378,927
State				Library Services	173,663
Highway Users Tax		7,609,399		Park and Recreation Fees	315,600
Motor Vehicle In-Lieu Tax		21,829,531		Other:	
Realignment from the Vehicle License Fee Fund		16,989,111		Personnel Services	440,291
Public Assistance Administration		37,741,514		Building Maintenance and Grounds	—
Public Assistance Programs		43,652,603		Administrative Services	—
Realignment for Social Services		12,982,730		Other	5,387,455
Health:				Total Charges for Current Services	51,839,417
Aid for Mental Health		6,075,396		Miscellaneous Revenue	
Realignment for Mental Health		10,493,901		Other Sales	522,596
Medically Indigent Adults		—		Tobacco Settlement	3,918,580
Alcohol and Drug Abuse		291,987		Welfare Repayments	3,788,221
Other Aid for Health		3,394,496		Cancelled Warrants	—
Realignment for Health Services		3,646,110		Other	10,670,675
Homeowners' Property Tax Relief		669,474		Total Miscellaneous Revenue	18,900,072
Open Space Tax Relief		3,525,513		Other Financing Sources	
SB90 Mandated Costs		9,678		Sale of Fixed Assets	160,747
Public Safety Fund		17,910,730		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	29,551
Supplemental Law Enforcement Services Fund (SLESF/COPS)		589,556		Total Other Financing Sources	190,298
Office of Criminal Justice and Planning Programs		77,438		Total General County Revenues Before Transfers	487,532,201
Library		253,594		Transfers In	
District Attorney Programs		4,504,843		Total Transfers In from Enterprises	826,649
Law Enforcement		6,055,257		Operating Transfers Between Funds Other Than Governmental and Enterprise	2,360,117
Other		13,275,585		Total General County Revenues and Transfers In	\$ 490,718,967
Total State		211,578,446			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Tulare

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,252,097	Total Roads	18,929,429
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	772,916	Total Transportation Systems	—
Other	1,671,268	Total Parking Facilities	—
Total Legislative and Administrative	3,696,281	Total Public Ways and Facilities	18,929,429
Finance		Health	
Auditor-Controller	(396,662)	Total Public Health	17,582,493
Treasurer-Tax Collector	2,313,858	Total Medical Care	27,669,108
Assessor	4,840,690	Total Mental Health	33,952,286
Other	88,802	Total Drug and Alcohol Abuse Services	7,983,610
Total Finance	6,846,688	Total Health	87,187,497
Counsel		Sanitation	
County Counsel	1,214,110	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,214,110	Public Assistance	
Total Personnel	201,754	Welfare	
Total Elections	1,406,959	Administration	24,044,862
Total Communications	842,083	Aid Programs - Cash (Grants)	105,730,276
Total Property Management	1,989,604	Total Welfare	129,775,138
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	53,816,794
Courts	—	Other	—
Other	162,996	Total Social Services	53,816,794
Total Plant Acquisition	162,996	General Relief	
Total Promotion	—	Aid to Indigents	2,172,905
Total Other General	3,973,478	Indigent Burial	—
Total General	20,333,953	Total General Relief	2,172,905
Public Protection		Total Care of Court Wards	353,422
Judicial		Total Veteran Services	162,674
Trial Court Maintenance of Effort (MOE)	1,840,422	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	632,589	Workforce Investment Act (WIA)	15,418,922
Other Trial Court	4,704,196	Other	594,705
County Clerk	381,329	Total Other Public Assistance	16,013,627
Grand Jury (Including Audit)	108,936	Total Public Assistance	202,294,560
District Attorney-Prosecution	11,106,107	Education	
District Attorney-Family Support	15,715,285	Total School Administration	—
Public Defender	5,748,125	Total Library Services	2,410,692
Court Appointed Counsel	—	Total Agricultural Education	838,498
Other	3,362,065	Total Other Education	—
Total Judicial	43,599,054	Total Education	3,249,190
Total Police Protection	30,588,556	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,824,091
Adult Detention	19,365,170	Total Cultural Services	98,881
Juvenile Detention	7,863,743	Total Veteran Memorial Building	—
Probation	10,252,092	Total Small Craft Harbors	—
Total Detention and Correction	37,481,005	Total Recreation and Cultural	1,922,972
Total Fire Protection	10,525,522	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	10,859,298
Protective Inspection		Total Interest on Long-Term Debt	6,225,295
Agricultural Commissioner	7,341,377	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,150,898	Total Debt Service	17,084,593
Other	356,098	Total General County Expenditures Before Transfers	489,111,851
Total Protective Inspection	8,848,373	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	401,928	Operating Transfers Between Funds Other Than	—
Recorder	1,002,320	Governmental and Enterprise	4,278,187
Coroner	—	Total General County Expenditures and Transfers Out	\$ 493,390,038
Emergency Services	—		
Planning and Zoning	3,554,821		
Pound	663,176		
Other	1,444,902		
Total Other Protection	7,067,147		
Total Public Protection	138,109,657		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 841,706,604	\$ 100,664,379	\$ 741,042,225

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Tulare

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bond	1997	1998	2011	\$ 41,460,000	\$ 41,460,000	\$ 7,660,000	\$ 33,800,000
Total Pension Obligation Bonds				41,460,000	41,460,000	7,660,000	33,800,000
Other Long-Term Debt Schedule							
Vehicles 1996/1997	—	—	—	—	—	—	—
Vehicles 1997/1998	—	—	—	—	—	—	196,328
Vehicles 1998/1999	—	—	—	—	—	—	370,469
Vehicles 1999/2000	—	—	—	—	—	—	667,961
Y2K Up Grade	—	—	—	—	—	—	—
Equipment	—	—	—	—	—	—	413,888
Calwin 02/03 Wells Fargo	—	—	—	—	—	—	477,122
Compensated Absences	—	—	—	—	—	—	13,410,000
Equipment - Wide Copier	—	—	—	—	—	—	28,941
Landfill Liability	—	—	—	—	—	—	38,066,000
Vehicle Lease 2003/04	—	—	—	—	—	—	992,900
Vehicles 2001/2002 Wells Fargo	—	—	—	—	—	—	506,348
Vehicles 2002/2003	—	—	—	—	—	—	995,162
Total Other Long-Term Debt Schedule				—	—	—	56,125,119
County Total Bonds and Other Long-Term Debt				\$ 41,460,000	\$ 41,460,000	\$ 7,660,000	\$ 89,925,119
Total Future Principal and Interest Balance Due							
Total Lease Obligations							\$ 83,425,233

* 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	\$ 99,083
Local Cash Grants	634,179
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	12,230
Total Revenues	745,492
Purchased Transportation	214,352
Other Expenses	665,148
Total Expenses	879,500
Net Transit Income (Loss)	(134,008)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (134,008)
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 2003-04
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	\$	24,015
Total Operating Expenses		103,681
Net Operating Income (Loss)		(79,666)
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(79,666)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(79,666)
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	\$	8,927,231
Total Operating Expenses		13,215,402
Net Operating Income (Loss)		(4,288,171)
Total Non-Operating Revenues		1,830,906
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(2,457,265)
Transfers In from the County		—
Transfers Out to the County		826,649
Net Transfers In (Out)		(826,649)
Net Income (Loss)	\$	(3,283,914)
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 2003-04
Statement of County Revenues
County of Tuolumne

Taxes			Federal	
Property Taxes			Public Assistance Administration	2,805,882
County Wide Secured and Unsecured	\$	11,981,477	Public Assistance Programs	6,837,082
Less Than County Wide Funds - Secured and Unsecured		1,795,726	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		25,431	Community Development Block Grant	—
Total Property Taxes		13,802,634	Health Grants	—
Other Taxes			Other:	
Sales and Use Taxes		3,625,190	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		1,037,989	Office of Criminal Justice and Planning Programs	—
Property Transfer		575,316	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		1,052,217	District Attorney Programs	1,082,956
Timber Yield		62,947	Aging Programs	310,044
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		600,000	Road Projects	1,513,653
Utility Users Tax		—	Law Enforcement	55,057
Other		—	Other	3,145,620
Total Other Taxes		6,953,659	Total Federal	15,750,294
Total Taxes		20,756,293	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		186,663	Other Governmental Agencies	993,195
Capital Outlay		—	Total Other Aid	993,195
Total Special Benefit Assessments		186,663	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	115,478
Animal Licenses		47,417	Property Tax Administrative Fees	111,216
Business Licenses		—	Auditing and Accounting Fees	351,194
Construction Permits		1,045,722	Communication Services	—
Road Privileges and Permits		70,000	Election Services	72,600
Zoning Permits		242,456	Legal Services	375,691
Franchises		419,751	Planning and Engineering Services	1,630,601
Other		43,141	Agricultural Services	—
Total Licenses Permits and Franchises		1,868,487	Civil Process Services	25,238
Fines, Forfeitures and Penalties			Court Fees and Costs	372,554
Vehicle Code Fines		96,802	Booking Fees	38,464
Other Court Fines		755,179	Estate Fees	102,046
Forfeitures and Penalties		33,004	Human Services	39,376
Penalties and Cost on Delinquent Taxes		1,080,000	Law Enforcement Services	468,425
Total Fines, Forfeitures and Penalties		1,964,985	Recording Fees	847,771
Revenue from Use of Money and Property			Road and Street Services	364,855
Interest		416,914	Health Fees	690,763
Rents and Concessions		337,638	Mental Health Services	539,890
Royalties		—	California Children Services	—
Total Revenue from the Use of Money and Property		754,552	Sanitation Services	2,557,670
Aid from Other Governmental Agencies			Institutional Care and Services	141,930
State			Library Services	20,812
Highway Users Tax		2,209,362	Park and Recreation Fees	210,945
Motor Vehicle In-Lieu Tax		2,902,501	Other:	
Realignment from the Vehicle License Fee Fund		2,527,961	Personnel Services	161,148
Public Assistance Administration		4,464,076	Building Maintenance and Grounds	832,689
Public Assistance Programs		1,277,675	Administrative Services	419,815
Realignment for Social Services		932,608	Other	2,598,354
Health:			Total Charges for Current Services	13,089,525
Aid for Mental Health		1,325,342	Miscellaneous Revenue	
Realignment for Mental Health		1,069,798	Other Sales	440,655
Medically Indigent Adults		—	Tobacco Settlement	—
Alcohol and Drug Abuse		380,375	Welfare Repayments	2,061
Other Aid for Health		267,501	Cancelled Warrants	—
Realignment for Health Services		839,590	Other	—
Homeowners' Property Tax Relief		281,178	Total Miscellaneous Revenue	442,716
Open Space Tax Relief		116,678	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	74,377
Public Safety Fund		3,031,851	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		332,936	Total Other Financing Sources	74,377
Office of Criminal Justice and Planning Programs		78,213	Total General County Revenues Before Transfers	83,275,850
Library		77,330	Transfers In	
District Attorney Programs		499,476	Total Transfers In from Enterprises	—
Law Enforcement		606,026	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		4,174,286	Total General County Revenues and Transfers In	\$ 83,275,850
Total State		27,394,763		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Tuolumne

General		Public Ways and Facilities	
Board of Supervisors	\$ 518,926	Total Roads	6,275,912
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	655,399	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,174,325	Total Public Ways and Facilities	6,275,912
Finance		Health	
Auditor-Controller	839,913	Total Public Health	6,300,793
Treasurer-Tax Collector	372,016	Total Medical Care	—
Assessor	1,113,898	Total Mental Health	4,540,299
Other	432,507	Total Drug and Alcohol Abuse Services	730,381
Total Finance	2,758,334	Total Health	11,571,473
Counsel		Sanitation	
County Counsel	634,868	Total Refuse Collection and Disposal	2,767,590
Other	—	Total Sanitation	2,767,590
Total Counsel	634,868	Public Assistance	
Total Personnel	559,281	Welfare	
Total Elections	525,304	Administration	8,535,366
Total Communications	858,619	Aid Programs - Cash (Grants)	5,359,514
Total Property Management	3,049,354	Total Welfare	13,894,880
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	108,529
Other	1,840,881	Total Social Services	108,529
Total Plant Acquisition	1,840,881	General Relief	
Total Promotion	351,743	Aid to Indigents	—
Total Other General	3,292,056	Indigent Burial	—
Total General	15,044,765	Total General Relief	—
Public Protection		Total Care of Court Wards	234,576
Judicial		Total Veteran Services	98,340
Trial Court Maintenance of Effort (MOE)	361,664	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	214,821	Workforce Investment Act (WIA)	—
Other Trial Court	76,670	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	14,555	Total Public Assistance	14,336,325
District Attorney-Prosecution	1,291,599	Education	
District Attorney-Family Support	2,272,178	Total School Administration	—
Public Defender	593,091	Total Library Services	940,639
Court Appointed Counsel	289,405	Total Agricultural Education	138,280
Other	—	Total Other Education	—
Total Judicial	5,113,983	Total Education	1,078,919
Total Police Protection	8,304,057	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,027,230
Adult Detention	3,141,106	Total Cultural Services	12,300
Juvenile Detention	—	Total Veteran Memorial Building	—
Probation	2,243,099	Total Small Craft Harbors	—
Total Detention and Correction	5,384,205	Total Recreation and Cultural	1,039,530
Total Fire Protection	2,489,244	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,236,873
Protective Inspection		Total Interest on Long-Term Debt	—
Agricultural Commissioner	725,517	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	1,236,873
Other	—	Total General County Expenditures Before Transfers	78,653,992
Total Protective Inspection	725,517	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	2,089,857
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	124,006	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 80,743,849
Emergency Services	384,724		
Planning and Zoning	2,234,224		
Pound	542,645		
Other	—		
Total Other Protection	3,285,599		
Total Public Protection	25,302,605		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 81,373,558	\$ 30,212,204	\$ 51,161,354

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Tuolumne

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Computer	—	—	—	—	—	—	\$ —
Closure/Postclosure Landfill Liability	—	—	—	—	—	—	4,768,589
Total Other Long-Term Debt Schedule				—	—	—	4,768,589
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 4,768,589

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ —
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise? Yes

Patient Revenues	
Gross Patient Revenue	\$ 74,543,815
Total Deductions from Revenues	49,946,735
Net Patient Revenue	24,597,080
Total Other Operating Revenues	388,601
Total Operating Revenue	24,985,681
Total Operating Expenses	26,341,258
Net Operating Income (Loss)	(1,355,577)
Total Non-Operating Revenue	630,712
Total Non-Operating Expenses	398,996
Net Non-Operating Income	231,716
Net Income Before Extraordinary Items	(1,123,861)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(1,123,861)
Transfers In from the County	2,089,857
Transfers Out to the County	—
Net Transfers In (Out)	2,089,857
Net Income (Loss)	\$ 965,996
Current Year Capital Outlay (Enterprise Activity)	\$ 422,860

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 315,825
Local Cash Grants	416,006
State Cash Grants	82,898
Federal Cash Grants	94,131
Other Revenues	112,186
Total Revenues	1,021,046
Purchased Transportation	859,954
Other Expenses	375,735
Total Expenses	1,235,689
Net Transit Income (Loss)	(214,643)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (214,643)
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 2003-04
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	\$ 373,548
Total Operating Expenses	679,205
Net Operating Income (Loss)	(305,657)
Total Non-Operating Revenue	41,156
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(264,501)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (264,501)
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	\$ 2,669,975
Total Operating Expense	1,927,116
Net Operating Income (Loss)	742,859
Total Non-Operating Revenue	49,004
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	791,863
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 791,863
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Ventura

Taxes				Federal	
Property Taxes				Public Assistance Administration	11,095,979
County Wide Secured and Unsecured	\$	122,814,554		Public Assistance Programs	63,565,222
Less Than County Wide Funds - Secured and Unsecured		6,263,497		Health Administration	5,581,146
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	8,957,401
Prior Year Secured and Unsecured		346,396		Community Development Block Grant	8,098,280
Total Property Taxes		129,424,447		Health Grants	5,110,530
Other Taxes				Other:	
Sales and Use Taxes		8,005,507		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		1,929,226		Office of Criminal Justice and Planning Programs	—
Property Transfer		6,838,025		DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		225,131		District Attorney Programs	13,544,803
Timber Yield		—		Aging Programs	—
Aircraft		—		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	—
Utility Users Tax		—		Law Enforcement	2,002,979
Other		2,426		Other	12,777,960
Total Other Taxes		17,000,315		Total Federal	130,734,300
Total Taxes		146,424,762		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	102,409
Operations		—		Other Governmental Agencies	30,489,463
Capital Outlay		—		Total Other Aid	30,591,872
Total Special Benefit Assessments		—		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	5,379,743
Animal Licenses		640,187		Property Tax Administrative Fees	—
Business Licenses		4,245,900		Auditing and Accounting Fees	484,497
Construction Permits		2,640,006		Communication Services	—
Road Privileges and Permits		221,573		Election Services	237,284
Zoning Permits		211,086		Legal Services	852,820
Franchises		2,823,439		Planning and Engineering Services	5,834,637
Other		3,617,733		Agricultural Services	599,490
Total Licenses Permits and Franchises		14,399,924		Civil Process Services	279,988
Fines, Forfeitures and Penalties				Court Fees and Costs	13,396,299
Vehicle Code Fines		1,508,779		Booking Fees	513,697
Other Court Fines		2,169,798		Estate Fees	95,931
Forfeitures and Penalties		5,286,853		Human Services	1,614,970
Penalties and Cost on Delinquent Taxes		5,512,026		Law Enforcement Services	39,618,458
Total Fines, Forfeitures and Penalties		14,477,456		Recording Fees	6,425,558
Revenue from Use of Money and Property				Road and Street Services	—
Interest		2,945,761		Health Fees	1,147,236
Rents and Concessions		111,027		Mental Health Services	13,556,833
Royalties		—		California Children Services	6,477
Total Revenue from the Use of Money and Property		3,056,788		Sanitation Services	699,686
Aid from Other Governmental Agencies				Institutional Care and Services	4,708,608
State				Library Services	227,140
Highway Users Tax		14,762,459		Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		40,560,174		Other:	
Realignment from the Vehicle License Fee Fund		16,725,341		Personnel Services	32,752
Public Assistance Administration		36,179,327		Building Maintenance and Grounds	—
Public Assistance Programs		34,693,536		Administrative Services	7,730,900
Realignment for Social Services		8,296,984		Other	14,649,782
Health:				Total Charges for Current Services	118,092,786
Aid for Mental Health		11,863,268		Miscellaneous Revenue	
Realignment for Mental Health		11,596,345		Other Sales	1,999,372
Medically Indigent Adults		—		Tobacco Settlement	8,019,821
Alcohol and Drug Abuse		4,844,226		Welfare Repayments	648,472
Other Aid for Health		12,843,018		Cancelled Warrants	—
Realignment for Health Services		4,155,238		Other	6,868,599
Homeowners' Property Tax Relief		1,736,297		Total Miscellaneous Revenue	17,536,264
Open Space Tax Relief		321,874		Other Financing Sources	
SB90 Mandated Costs		—		Sale of Fixed Assets	4,476
Public Safety Fund		50,200,000		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	5,104,019
Supplemental Law Enforcement Services Fund (SLESF/COPS)		4,618,133		Total Other Financing Sources	5,108,495
Office of Criminal Justice and Planning Programs		2,423,523		Total General County Revenues Before Transfers	756,468,658
Library		844,076		Transfers In	
District Attorney Programs		6,930,250		Total Transfers In from Enterprises	22,220,966
Law Enforcement		1,716,184		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		10,735,758		Total General County Revenues and Transfers In	\$ 778,689,624
Total State		276,046,011			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Ventura

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,192,051	Total Roads	24,763,519
Clerk of the Board	410,329	Total Transportation Terminals	—
Administrative Officer	5,622,041	Total Transportation Systems	—
Other	2,288,067	Total Parking Facilities	—
Total Legislative and Administrative	10,512,488	Total Public Ways and Facilities	24,763,519
Finance		Health	
Auditor-Controller	13,795,085	Total Public Health	46,917,345
Treasurer-Tax Collector	4,098,537	Total Medical Care	22,220,966
Assessor	10,311,778	Total Mental Health	42,792,104
Other	—	Total Drug and Alcohol Abuse Services	14,466,118
Total Finance	28,205,400	Total Health	126,396,533
Counsel		Sanitation	
County Counsel	4,075,855	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,075,855	Public Assistance	
Total Personnel	2,368,869	Welfare	
Total Elections	3,168,162	Administration	39,655,080
Total Communications	—	Aid Programs - Cash (Grants)	54,761,172
Total Property Management	2,466,144	Total Welfare	94,416,252
Plant Acquisition		Social Services	
Jails	2,102,567	Administration and Programs	25,242,809
Courts	9,710,681	Other	80,197
Other	484,802	Total Social Services	25,323,006
Total Plant Acquisition	12,298,050	General Relief	
Total Promotion	—	Aid to Indigents	306,374
Total Other General	5,629,113	Indigent Burial	—
Total General	68,724,081	Total General Relief	306,374
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	14,309,539	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,350,000	Workforce Investment Act (WIA)	9,200,470
Other Trial Court	7,370,894	Other	41,207,940
County Clerk	744,681	Total Other Public Assistance	50,408,410
Grand Jury (Including Audit)	233,391	Total Public Assistance	170,454,042
District Attorney-Prosecution	29,173,527	Education	
District Attorney-Family Support	19,433,538	Total School Administration	—
Public Defender	9,976,326	Total Library Services	8,746,467
Court Appointed Counsel	2,318,572	Total Agricultural Education	369,474
Other	—	Total Other Education	—
Total Judicial	85,910,468	Total Education	9,115,941
Total Police Protection	102,473,813	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	71,082,537	Total Cultural Services	—
Juvenile Detention	22,753,703	Total Veteran Memorial Building	—
Probation	12,509,653	Total Small Craft Harbors	—
Total Detention and Correction	106,345,893	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	23,533,515
Protective Inspection		Total Interest on Long-Term Debt	6,739,497
Agricultural Commissioner	4,333,944	Total Interest on Short-Term Notes and Warrants	1,582,396
Building Inspector	2,416,581	Total Debt Service	31,855,408
Other	490,508	Total General County Expenditures Before Transfers	749,219,504
Total Protective Inspection	7,241,033	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	28,065,450
Local Agency Formation Commission (LAFCO)	130,233	Operating Transfers Between Funds Other Than	—
Recorder	2,956,828	Governmental and Enterprise	1,488,380
Coroner	1,247,569	Total General County Expenditures and Transfers Out	\$ 778,773,334
Emergency Services	—		
Planning and Zoning	3,648,928		
Pound	3,782,377		
Other	4,172,838		
Total Other Protection	15,938,773		
Total Public Protection	317,909,980		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 804,876,355	\$ 206,060,308	\$ 598,816,047

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Ventura

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1996	2007	\$ 154,510,000	\$ 154,510,000	\$ 81,040,000	\$ 73,470,000
Total Pension Obligation Bonds				154,510,000	154,510,000	81,040,000	73,470,000
Federal Construction Loans							
Harbor Comm Fish Facility	1982	—	—	450,000	—	80,000	210,000
Airports Fuel Facility	1998	—	—	500,000	—	94,728	388,364
Capital Assets HUD Loan	2003	—	—	676,000	—	676,000	—
Total Federal Construction Loans				1,626,000	—	850,728	598,364
State Construction Loans							
Harbor Revetment	1978	—	—	5,893,000	—	1,253,527	1,874,517
Marina Revetment	2002	—	—	5,000,000	—	2,346	182,120
Total State Construction Loans				10,893,000	—	1,255,873	2,056,637
Other Long-Term Debt Schedule							
Airports-LUFT	—	—	—	—	—	—	615,000
Compensated Absences	—	—	—	—	—	—	23,577,482
Enterprise Compensated Absences	—	—	—	—	—	—	3,855,115
Total Other Long-Term Debt Schedule				—	—	—	28,047,597
County Total Bonds and Other Long-Term Debt				\$ 167,029,000	\$ 154,510,000	\$ 83,146,601	\$ 104,172,598
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ 156,524,593			

* 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	\$ 267,917,030
Total Deductions from Revenues	161,258,805
Net Patient Revenue	106,658,225
Total Other Operating Revenues	3,085,219
Total Operating Revenue	109,743,444
Total Operating Expenses	120,764,555
Net Operating Income (Loss)	(11,021,111)
Total Non-Operating Revenue	5,817,559
Total Non-Operating Expenses	747,761
Net Non-Operating Income	5,069,798
Net Income Before Extraordinary Items	(5,951,313)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(5,951,313)
Transfers In from the County	27,659,146
Transfers Out to the County	22,220,966
Net Transfers In (Out)	5,438,180
Net Income (Loss)	\$ (513,133)
Current Year Capital Outlay (Enterprise Activity)	\$ 1,674,224

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 32,934
Local Cash Grants	238,787
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	2,616
Total Revenues	274,337
Purchased Transportation	243,164
Other Expenses	31,173
Total Expenses	274,337
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 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Ventura

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 4,606,496
Total Operating Expenses	5,704,647
Net Operating Income (Loss)	(1,098,151)
Total Non-Operating Revenue	2,594,110
Total Non-Operating Expenses	45,366
Income (Loss) Before Operating Transfers	1,450,593
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 1,450,593
Current Year Capital Outlay (Enterprise Activity)	\$ 3,512,260

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

Other Enterprise Statement of Revenues and Expenses: Harbor	
Total Operating Revenue	\$ 8,219,942
Total Operating Expense	7,921,156
Net Operating Income (Loss)	298,786
Total Non-Operating Revenue	246,518
Total Non-Operating Expenses	262,914
Income (Loss) Before Operating Transfers	282,390
Transfers In from the County	213,654
Transfers Out to the County	—
Net Transfers In (Out)	213,654
Net Income (Loss)	\$ 496,044
Current Year Capital Outlay	\$ 225,630

Other Enterprise Statement of Revenues and Expenses: Health Care	
Total Operating Revenue	\$ 16,822,605
Total Operating Expense	16,856,222
Net Operating Income (Loss)	(33,617)
Total Non-Operating Revenue	81,738
Total Non-Operating Expenses	34,982
Income (Loss) Before Operating Transfers	13,139
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 13,139
Current Year Capital Outlay	\$ —

Table 6. Counties Annual Report — Fiscal Year 2003-04

Other Enterprise Statement of Revenues and Expenses:		Parks
Total Operating Revenue	\$	2,118,369
Total Operating Expense		2,468,562
Net Operating Income (Loss)		(350,193)
Total Non-Operating Revenue		668,626
Total Non-Operating Expenses		220,552
Income (Loss) Before Operating Transfers		97,881
Transfers In from the County		192,650
Transfers Out to the County		—
Net Transfers In (Out)		192,650
Net Income (Loss)	\$	290,531
Current Year Capital Outlay	\$	467,471

Comments

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Yolo

Taxes			Federal	
Property Taxes			Public Assistance Administration	15,712,218
County Wide Secured and Unsecured	\$	11,625,382	Public Assistance Programs	13,432,508
Less Than County Wide Funds - Secured and Unsecured		1,884,077	Health Administration	5,593
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	1,047,570
Prior Year Secured and Unsecured		844,944	Community Development Block Grant	5,800
Total Property Taxes		14,354,403	Health Grants	3,357,978
Other Taxes			Other:	
Sales and Use Taxes		1,976,112	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		627,127	Office of Criminal Justice and Planning Programs	657,327
Property Transfer		1,444,648	DEA Programs/Drug and Alcohol Programs	1,236,569
Transient Lodging		58,411	District Attorney Programs	4,048,255
Timber Yield		—	Aging Programs	—
Aircraft		199,668	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	378,285
Other		—	Other	3,917,104
Total Other Taxes		4,305,966	Total Federal	43,799,207
Total Taxes		18,660,369	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	40,541
Operations		672,420	Other Governmental Agencies	5,010,545
Capital Outlay		—	Total Other Aid	5,051,086
Total Special Benefit Assessments		672,420	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	646,931
Animal Licenses		179,166	Property Tax Administrative Fees	683,140
Business Licenses		73,864	Auditing and Accounting Fees	181,878
Construction Permits		1,521,611	Communication Services	—
Road Privileges and Permits		53,782	Election Services	154,467
Zoning Permits		199,149	Legal Services	211,639
Franchises		416,011	Planning and Engineering Services	915,440
Other		1,343,048	Agricultural Services	225,895
Total Licenses Permits and Franchises		3,786,631	Civil Process Services	121,536
Fines, Forfeitures and Penalties			Court Fees and Costs	1,825,350
Vehicle Code Fines		171,288	Booking Fees	551,999
Other Court Fines		2,583,281	Estate Fees	67,002
Forfeitures and Penalties		1,162,520	Human Services	106,953
Penalties and Cost on Delinquent Taxes		244,535	Law Enforcement Services	247,041
Total Fines, Forfeitures and Penalties		4,161,624	Recording Fees	1,800,791
Revenue from Use of Money and Property			Road and Street Services	20,872
Interest		948,270	Health Fees	1,664,843
Rents and Concessions		623,526	Mental Health Services	—
Royalties		4	California Children Services	1,360
Total Revenue from the Use of Money and Property		1,571,800	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	40,081
State			Library Services	140,807
Highway Users Tax		3,020,835	Park and Recreation Fees	127,964
Motor Vehicle In-Lieu Tax		10,302,367	Other:	
Realignment from the Vehicle License Fee Fund		5,567,972	Personnel Services	9,725
Public Assistance Administration		10,257,879	Building Maintenance and Grounds	78,331
Public Assistance Programs		9,683,684	Administrative Services	330,819
Realignment for Social Services		5,569,379	Other	2,357,598
Health:			Total Charges for Current Services	12,512,462
Aid for Mental Health		—	Miscellaneous Revenue	
Realignment for Mental Health		4,603,230	Other Sales	645,269
Medically Indigent Adults		—	Tobacco Settlement	—
Alcohol and Drug Abuse		1,734,846	Welfare Repayments	697,727
Other Aid for Health		1,537,635	Cancelled Warrants	60,531
Realignment for Health Services		1,503,772	Other	4,487,650
Homeowners' Property Tax Relief		205,105	Total Miscellaneous Revenue	5,891,177
Open Space Tax Relief		1,296,449	Other Financing Sources	
SB90 Mandated Costs		18,119	Sale of Fixed Assets	39,741
Public Safety Fund		12,617,365	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		204,964	Total Other Financing Sources	39,741
Office of Criminal Justice and Planning Programs		486,546	Total General County Revenues Before Transfers	176,905,108
Library		62,915	Transfers In	
District Attorney Programs		2,286,979	Total Transfers In from Enterprises	—
Law Enforcement		916,201	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,492
Other		8,882,349	Total General County Revenues and Transfers In	\$ 176,906,600
Total State		80,758,591		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Yolo

General		Public Ways and Facilities	
Board of Supervisors	\$ 778,697	Total Roads	9,617,286
Clerk of the Board	244,386	Total Transportation Terminals	—
Administrative Officer	1,135,196	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,158,279	Total Public Ways and Facilities	9,617,286
Finance		Health	
Auditor-Controller	1,351,092	Total Public Health	13,099,779
Treasurer-Tax Collector	618,392	Total Medical Care	4,199,327
Assessor	1,842,389	Total Mental Health	—
Other	663,370	Total Drug and Alcohol Abuse Services	3,737,889
Total Finance	4,475,243	Total Health	21,036,995
Counsel		Sanitation	
County Counsel	945,458	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	945,458	Public Assistance	
Total Personnel	2,119,855	Welfare	
Total Elections	1,608,573	Administration	14,190,882
Total Communications	801,385	Aid Programs - Cash (Grants)	26,409,077
Total Property Management	3,254,806	Total Welfare	40,599,959
Plant Acquisition		Social Services	
Jails	106,524	Administration and Programs	15,127,892
Courts	—	Other	—
Other	3,388,023	Total Social Services	15,127,892
Total Plant Acquisition	3,494,547	General Relief	
Total Promotion	131,917	Aid to Indigents	480,059
Total Other General	328,327	Indigent Burial	—
Total General	19,318,390	Total General Relief	480,059
Public Protection		Total Care of Court Wards	2,625,358
Judicial		Total Veteran Services	159,088
Trial Court Maintenance of Effort (MOE)	880,798	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	571,793	Workforce Investment Act (WIA)	1,145,255
Other Trial Court	1,472,939	Other	1,146,420
County Clerk	—	Total Other Public Assistance	2,291,675
Grand Jury (Including Audit)	96,052	Total Public Assistance	61,284,031
District Attorney-Prosecution	7,623,848	Education	
District Attorney-Family Support	6,541,625	Total School Administration	—
Public Defender	3,142,186	Total Library Services	3,149,132
Court Appointed Counsel	864,828	Total Agricultural Education	224,542
Other	824,505	Total Other Education	—
Total Judicial	22,018,574	Total Education	3,373,674
Total Police Protection	6,882,545	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	902,778
Adult Detention	9,870,365	Total Cultural Services	20,000
Juvenile Detention	1,748,641	Total Veteran Memorial Building	—
Probation	3,937,372	Total Small Craft Harbors	—
Total Detention and Correction	15,556,378	Total Recreation and Cultural	922,778
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	769	Total Retirement of Long-Term Debt	484,133
Protective Inspection		Total Interest on Long-Term Debt	671,199
Agricultural Commissioner	1,190,096	Total Interest on Short-Term Notes and Warrants	99,722
Building Inspector	229,577	Total Debt Service	1,255,054
Other	150,222	Total General County Expenditures Before Transfers	168,811,848
Total Protective Inspection	1,569,895	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	6,539,221
Local Agency Formation Commission (LAFCO)	125,726	Operating Transfers Between Funds Other Than	—
Recorder	1,287,763	Governmental and Enterprise	177,014
Coroner	536,772	Total General County Expenditures and Transfers Out	\$ 175,528,083
Emergency Services	12,915		
Planning and Zoning	1,869,145		
Pound	1,361,483		
Other	781,675		
Total Other Protection	5,975,479		
Total Public Protection	52,003,640		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 1,002,164,165	\$ 36,951,151	\$ 965,213,014

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Yolo

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Special Assessment Bonds							
1915 Act - N Davis Meadows 1915	2000	2000	2028	\$ 1,690,000	\$ 90,000	\$ 90,000	\$ —
1915 Act - Willowbank	2000	2000	2020	1,010,000	55,000	55,000	—
Mello-Roos Davis Branch Library	2003	2003	2022	2,330,000	2,330,000	40,000	2,290,000
Total Special Assessment Bonds				5,030,000	2,475,000	185,000	2,290,000
Other Long-Term Debt Schedule							
Davis Administration Building	—	—	—	—	—	—	690,000
Capital Leases	—	—	—	—	—	—	33,521
Compensated Absences	—	—	—	—	—	—	4,270,603
Pre/Post Closure Liability	—	—	—	—	—	—	24,155,532
Total Other Long-Term Debt Schedule				—	—	—	29,149,656
County Total Bonds and Other Long-Term Debt				\$ 5,030,000	\$ 2,475,000	\$ 185,000	\$ 31,439,656

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 17,269,785
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2003-04
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	\$ 133,495
Total Operating Expenses	119,003
Net Operating Income (Loss)	14,492
Total Non-Operating Revenue	135,097
Total Non-Operating Expenses	7,054
Income (Loss) Before Operating Transfers	142,535
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 142,535
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	\$ 7,519,090
Total Operating Expenses	6,800,331
Net Operating Income (Loss)	718,759
Total Non-Operating Revenues	751,839
Total Non-Operating Expenses	8,188
Income (Loss) Before Operating Transfers	1,462,410
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 1,462,410
Current Year Capital Outlay (Enterprise Activity)	\$ 57,549

Other Enterprise Statement of Revenues and Expenses: Managed Health Care

Total Operating Revenue	\$ 5,140,499
Total Operating Expense	15,780,055
Net Operating Income (Loss)	(10,639,556)
Total Non-Operating Revenue	4,986,282
Total Non-Operating Expenses	15,885
Income (Loss) Before Operating Transfers	(5,669,159)
Transfers In from the County	6,539,221
Transfers Out to the County	—
Net Transfers In (Out)	6,539,221
Net Income (Loss)	\$ 870,062
Current Year Capital Outlay	\$ —

Comments

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

1. Informational Note: Long-Term Debts, 1915 Act - N Davis Meadows 1915 and 1915 Act - Willowbank, were removed from the report because these special assessment bonds were determined to be debts of the special districts, Yolo County Service Area Numbers 10 and 12, respectively. Reference: Table 6, Statement of Long-Term Debt.

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Revenues
County of Yuba

Taxes			Federal	
Property Taxes			Public Assistance Administration	7,455,920
County Wide Secured and Unsecured	\$	6,447,342	Public Assistance Programs	8,961,281
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Voter Approved Indebtedness		—	Workforce Investment Act (WIA)	—
Prior Year Secured and Unsecured		69,343	Community Development Block Grant	1,979,739
Total Property Taxes		6,516,685	Health Grants	169,352
Other Taxes			Other:	
Sales and Use Taxes		2,426,248	Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		781,789	Office of Criminal Justice and Planning Programs	—
Property Transfer		535,454	DEA Programs/Drug and Alcohol Programs	—
Transient Lodging		187,235	District Attorney Programs	3,980,878
Timber Yield		103,686	Aging Programs	—
Aircraft		—	Senior Citizens Programs	—
Construction Development Taxes		—	Road Projects	—
Utility Users Tax		—	Law Enforcement	—
Other		19,694	Other	416,561
Total Other Taxes		4,054,106	Total Federal	22,963,731
Total Taxes		10,570,791	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	2,082,306
Capital Outlay		—	Total Other Aid	2,082,306
Total Special Benefit Assessments		—	Charges for Current Services	
Licenses, Permits and Franchises			Assessments and Tax Collection Fees	202,894
Animal Licenses		104,185	Property Tax Administrative Fees	163,389
Business Licenses		5,301	Auditing and Accounting Fees	22,332
Construction Permits		885,556	Communication Services	—
Road Privileges and Permits		194,757	Election Services	23,230
Zoning Permits		110,570	Legal Services	278,383
Franchises		837,277	Planning and Engineering Services	592,752
Other		47,512	Agricultural Services	33,409
Total Licenses Permits and Franchises		2,185,158	Civil Process Services	—
Fines, Forfeitures and Penalties			Court Fees and Costs	407,198
Vehicle Code Fines		300,006	Booking Fees	34,713
Other Court Fines		320,949	Estate Fees	—
Forfeitures and Penalties		—	Human Services	34,455
Penalties and Cost on Delinquent Taxes		1,030,605	Law Enforcement Services	554,750
Total Fines, Forfeitures and Penalties		1,651,560	Recording Fees	215,738
Revenue from Use of Money and Property			Road and Street Services	—
Interest		565,536	Health Fees	2,054,893
Rents and Concessions		32,379	Mental Health Services	—
Royalties		—	California Children Services	—
Total Revenue from the Use of Money and Property		597,915	Sanitation Services	—
Aid from Other Governmental Agencies			Institutional Care and Services	4,871,638
State			Library Services	9,482
Highway Users Tax		1,605,462	Park and Recreation Fees	—
Motor Vehicle In-Lieu Tax		3,584,415	Other:	
Realignment from the Vehicle License Fee Fund		3,654,378	Personnel Services	217,342
Public Assistance Administration		7,055,097	Building Maintenance and Grounds	—
Public Assistance Programs		8,427,295	Administrative Services	—
Realignment for Social Services		4,155,375	Other	392,391
Health:			Total Charges for Current Services	10,108,989
Aid for Mental Health		—	Miscellaneous Revenue	
Realignment for Mental Health		—	Other Sales	170,381
Medically Indigent Adults		—	Tobacco Settlement	2,997,719
Alcohol and Drug Abuse		130,808	Welfare Repayments	—
Other Aid for Health		2,075,445	Cancelled Warrants	—
Realignment for Health Services		2,623,234	Other	2,118,813
Homeowners' Property Tax Relief		138,090	Total Miscellaneous Revenue	5,286,913
Open Space Tax Relief		—	Other Financing Sources	
SB90 Mandated Costs		—	Sale of Fixed Assets	12,283
Public Safety Fund		1,747,447	Proceeds from the Sale of Bonds	—
Other:			Other Long-Term Debt Proceeds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		118,186	Total Other Financing Sources	12,283
Office of Criminal Justice and Planning Programs		339,146	Total General County Revenues Before Transfers	95,482,671
Library		125,163	Transfers In	
District Attorney Programs		—	Total Transfers In from Enterprises	—
Law Enforcement		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	481,270
Other		4,243,484	Total General County Revenues and Transfers In	\$ 95,963,941
Total State		40,023,025		

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
County of Yuba

General		Public Ways and Facilities	
Board of Supervisors	\$ 246,983	Total Roads	3,308,860
Clerk of the Board	148,075	Total Transportation Terminals	—
Administrative Officer	165,295	Total Transportation Systems	—
Other	13,754,227	Total Parking Facilities	—
Total Legislative and Administrative	14,314,580	Total Public Ways and Facilities	3,308,860
Finance		Health	
Auditor-Controller	125,865	Total Public Health	7,196,123
Treasurer-Tax Collector	153,888	Total Medical Care	—
Assessor	1,132,409	Total Mental Health	—
Other	211,077	Total Drug and Alcohol Abuse Services	—
Total Finance	1,623,239	Total Health	7,196,123
Counsel		Sanitation	
County Counsel	329,914	Total Refuse Collection and Disposal	322
Other	—	Total Sanitation	322
Total Counsel	329,914	Public Assistance	
Total Personnel	272,369	Welfare	
Total Elections	333,440	Administration	14,103,663
Total Communications	—	Aid Programs - Cash (Grants)	21,352,514
Total Property Management	19,896	Total Welfare	35,456,177
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	5,133,902
Courts	—	Other	2,025,883
Other	—	Total Social Services	7,159,785
Total Plant Acquisition	—	General Relief	
Total Promotion	212,266	Aid to Indigents	6,587
Total Other General	—	Indigent Burial	—
Total General	17,105,704	Total General Relief	6,587
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	107,039
Trial Court Maintenance of Effort (MOE)	289,325	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	40,220	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	2,285,364
County Clerk	—	Total Other Public Assistance	2,285,364
Grand Jury (Including Audit)	27,177	Total Public Assistance	45,014,952
District Attorney-Prosecution	1,377,197	Education	
District Attorney-Family Support	4,035,415	Total School Administration	—
Public Defender	772,969	Total Library Services	670,144
Court Appointed Counsel	137,718	Total Agricultural Education	46,292
Other	13,459	Total Other Education	—
Total Judicial	6,693,480	Total Education	716,436
Total Police Protection	7,506,291	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	7,085,089	Total Cultural Services	—
Juvenile Detention	2,883,378	Total Veteran Memorial Building	—
Probation	3,995,254	Total Small Craft Harbors	—
Total Detention and Correction	13,963,721	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	71,228	Total Retirement of Long-Term Debt	215,000
Protective Inspection		Total Interest on Long-Term Debt	130,884
Agricultural Commissioner	903,077	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,240,690	Total Debt Service	345,884
Other	—	Total General County Expenditures Before Transfers	106,213,394
Total Protective Inspection	2,143,767	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	32,253
Local Agency Formation Commission (LAFCO)	24,970	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 106,245,647
Emergency Services	612,427		
Planning and Zoning	860,775		
Pound	451,805		
Other	196,649		
Total Other Protection	2,146,626		
Total Public Protection	32,525,113		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 34,973,551	\$ 16,171,827	\$ 18,801,724

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Yuba

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
DOT Aero Loan	1995	—	—	\$ 465,922	\$ —	\$ 124,377	\$ 266,093
Total State Construction Loans				465,922	—	124,377	266,093
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	3,593,185
Compensated Absences - Airport	—	—	—	—	—	—	60,589
County Water Agency Loan	—	—	—	—	—	—	—
Yuba County Loan	—	—	—	—	—	—	89,087
Total Other Long-Term Debt Schedule				—	—	—	3,742,861
County Total Bonds and Other Long-Term Debt				\$ 465,922	\$ —	\$ 124,377	\$ 4,008,954
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	2,178,894				

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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 2003-04
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	\$ 629,669
Total Operating Expenses	401,994
Net Operating Income (Loss)	227,675
Total Non-Operating Revenue	74,012
Total Non-Operating Expenses	106,840
Income (Loss) Before Operating Transfers	194,847
Transfers In from the County	32,253
Transfers Out to the County	—
Net Transfers In (Out)	32,253
Net Income (Loss)	\$ 227,100
Current Year Capital Outlay (Enterprise Activity)	\$ 95,476

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 2003-04
Statement of County Revenues
Statewide Totals

Taxes				Federal	
Property Taxes				Public Assistance Administration	3,218,813,892
County Wide Secured and Unsecured	\$	4,764,896,218		Public Assistance Programs	3,153,086,168
Less Than County Wide Funds - Secured and Unsecured		318,404,526		Health Administration	578,417,856
Voter Approved Indebtedness		87,637,078		Workforce Investment Act (WIA)	228,111,220
Prior Year Secured and Unsecured		58,301,675		Community Development Block Grant	120,607,017
Total Property Taxes		5,229,239,497		Health Grants	505,009,851
Other Taxes				Other:	
Sales and Use Taxes		498,766,588		Citizens Option for Public Safety (COPS)	5,835,233
Transportation Tax (Non-Transit)		122,454,517		Office of Criminal Justice and Planning Programs	7,148,253
Property Transfer		315,300,493		DEA Programs/Drug and Alcohol Programs	55,110,710
Transient Lodging		99,337,032		District Attorney Programs	119,328,007
Timber Yield		4,213,925		Aging Programs	45,106,835
Aircraft		21,418,623		Senior Citizens Programs	43,056,806
Construction Development Taxes		12,341,685		Road Projects	48,728,462
Utility Users Tax		76,421,570		Law Enforcement	87,609,379
Other		371,259,574		Other	459,591,206
Total Other Taxes		1,521,514,007		Total Federal	8,675,560,895
Total Taxes		6,750,753,504		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	813,056
Operations		18,160,758		Other Governmental Agencies	461,897,659
Capital Outlay		193,577		Total Other Aid	462,710,715
Total Special Benefit Assessments		18,354,335		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	136,613,210
Animal Licenses		23,425,163		Property Tax Administrative Fees	116,313,943
Business Licenses		55,900,839		Auditing and Accounting Fees	60,036,184
Construction Permits		187,719,884		Communication Services	33,901,112
Road Privileges and Permits		9,803,526		Election Services	34,126,620
Zoning Permits		21,656,387		Legal Services	60,207,042
Franchises		114,072,189		Planning and Engineering Services	172,357,371
Other		62,768,125		Agricultural Services	17,717,711
Total Licenses Permits and Franchises		475,346,113		Civil Process Services	20,959,562
Fines, Forfeitures and Penalties				Court Fees and Costs	316,295,403
Vehicle Code Fines		98,755,998		Booking Fees	44,813,463
Other Court Fines		364,872,963		Estate Fees	15,867,965
Forfeitures and Penalties		110,533,485		Human Services	25,702,729
Penalties and Cost on Delinquent Taxes		287,631,065		Law Enforcement Services	989,239,049
Total Fines, Forfeitures and Penalties		861,793,511		Recording Fees	306,210,873
Revenue from Use of Money and Property				Road and Street Services	109,581,212
Interest		271,003,079		Health Fees	388,472,478
Rents and Concessions		164,578,814		Mental Health Services	284,638,272
Royalties		1,304,427		California Children Services	64,948,169
Total Revenue from the Use of Money and Property		436,886,320		Sanitation Services	43,446,799
Aid from Other Governmental Agencies				Institutional Care and Services	462,442,775
State				Library Services	19,303,684
Highway Users Tax		541,563,773		Park and Recreation Fees	62,628,901
Motor Vehicle In-Lieu Tax		1,915,148,028		Other:	
Realignment From the Vehicle License Fee Fund		1,261,697,988		Personnel Services	46,205,669
Public Assistance Administration		2,173,709,685		Building Maintenance and Grounds	39,215,161
Public Assistance Programs		2,317,359,003		Administrative Services	42,197,759
Realignment for Social Services		1,055,235,895		Other	885,693,589
Health:				Total Charges for Current Services	4,799,136,705
Aid for Mental Health		607,152,406		Miscellaneous Revenue	
Realignment for Mental Health		784,181,808		Other Sales	28,259,160
Medically Indigent Adults		13,588,097		Tobacco Tax Settlement	294,417,924
Alcohol and Drug Abuse		165,486,217		Welfare Repayments	34,154,187
Other Aid for Health		513,479,659		Cancelled Warrants	7,101,714
Realignment for Health Services		332,411,953		Other	561,716,982
Homeowners' Property Tax Relief		70,400,387		Total Miscellaneous Revenue	925,649,967
Open Space Tax Relief		38,865,559		Other Financing Sources	
SB90 Mandated Costs		68,379,579		Sale of Fixed Assets	54,100,931
Public Safety Fund		2,209,161,088		Proceeds from the Sale of Bonds	1,684,256,277
Other:				Other Long-Term Debt Proceeds	230,037,330
Citizens Option for Public Safety (COPS)		124,180,137		Total Other Financing Sources	1,968,394,538
Office of Criminal Justice and Planning Programs		35,475,084		Total General County Revenues Before Transfers	40,950,346,522
Library		11,583,273		Transfers In	
District Attorney Programs		158,918,193		Total Transfers In from Enterprises	708,869,261
Law Enforcement		82,154,598		Operating Transfers Between Funds Other Than Governmental and Enterprise	72,000,759
Other		1,095,627,509		Total General County Revenues and Transfers In	\$ 41,731,216,542
Total State		15,575,759,919			

Table 6. Counties Annual Report — Fiscal Year 2003-04
Statement of County Expenditures and Appropriation Limits
Statewide Totals

General		Public Ways and Facilities	
Board of Supervisors	\$ 89,352,242	Total Roads	1,341,146,407
Clerk of the Board	41,162,764	Total Transportation Terminals	286,219
Administrative Officer	181,638,288	Total Transportation Systems	109,432,524
Other	51,069,948	Total Parking Facilities	10,107,200
Total Legislative and Administrative	363,223,242	Total Public Ways and Facilities	1,460,972,350
Finance		Health	
Auditor-Controller	218,747,955	Total Public Health	2,331,952,225
Treasurer-Tax Collector	169,025,334	Total Medical Care	1,407,293,102
Assessor	426,114,540	Total Mental Health	2,866,694,489
Other	106,727,112	Total Drug and Alcohol Abuse Services	578,075,864
Total Finance	920,614,941	Total Health	7,184,015,680
Counsel		Sanitation	
County Counsel	125,942,724	Total Refuse Collection and Disposal	18,992,997
Other	839,094	Total Sanitation	18,992,997
Total Counsel	126,781,818	Public Assistance	
Total Personnel	144,926,577	Welfare	
Total Elections	221,538,069	Administration	3,685,290,409
Total Communications	156,254,088	Aid Programs - Cash (Grants)	5,061,799,234
Total Property Management	426,729,689	Total Welfare	8,747,089,643
Plant Acquisition		Social Services	
Jails	107,090,794	Administration and Programs	2,627,629,045
Courts	72,575,203	Other	140,325,227
Other	643,062,685	Total Social Services	2,767,954,272
Total Plant Acquisition	822,728,682	General Relief	
Total Promotion	39,970,386	Aid to Indigents	268,808,066
Total Other General	655,737,180	Indigent Burial	424,411
Total General	3,878,504,672	Total General Relief	269,232,477
Public Protection		Total Care of Court Wards	53,989,104
Judicial		Total Veteran Services	12,420,829
Trial Court Maintenance of Effort (MOE)	675,854,882	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	57,252,241	Workforce Investment Act (WIA)	318,497,579
Other Trial Court	514,021,038	Other	399,816,543
County Clerk	24,663,731	Total Other Public Assistance	718,314,122
Grand Jury (Including Audit)	6,954,920	Total Public Assistance	12,569,000,447
District Attorney-Prosecution	954,271,153	Education	
District Attorney-Family Support	776,296,191	Total School Administration	2,779,910
Public Defender	545,417,088	Total Library Services	358,109,582
Court Appointed Counsel	44,637,325	Total Agricultural Education	11,753,328
Other	65,941,903	Total Other Education	1,398,133
Total Judicial	3,665,310,472	Total Education	374,040,953
Total Police Protection	3,184,970,248	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	286,436,025
Adult Detention	1,874,485,156	Total Cultural Services	62,680,130
Juvenile Detention	785,419,775	Total Veteran Memorial Building	6,121,385
Probation	855,981,084	Total Small Craft Harbors	13,626,137
Total Detention and Correction	3,515,886,015	Total Recreation and Cultural	368,863,677
Total Fire Protection	312,632,107	Debt Service	
Total Flood Control - Soil and Water Conservation	6,391,750	Total Retirement of Long-Term Debt	744,645,419
Protective Inspection		Total Interest on Long-Term Debt	489,322,385
Agricultural Commissioner	136,269,673	Total Interest on Short-Term Notes and Warrants	43,746,035
Building Inspector	125,256,445	Total Debt Service	1,277,713,839
Other	9,901,265	Total General County Expenditures Before Transfers	38,909,921,676
Total Protective Inspection	271,427,383	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,271,515,541
Local Agency Formation Commission (LAFCO)	7,896,429	Operating Transfers Between Funds Other Than	
Recorder	136,034,398	Governmental and Enterprise	1,652,312,310
Coroner	72,706,403	Total General County Expenditures and Transfers Out	\$ 41,833,749,527
Emergency Services	54,347,836		
Planning and Zoning	280,160,601		
Pound	81,776,951		
Other	188,276,468		
Total Other Protection	821,199,086		
Total Public Protection	11,777,817,061		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under/(Over) Appropriations Limit
\$ 41,198,158,526	\$ 10,543,993,813	\$ 30,654,164,713

Table 6. Counties Annual Report — Fiscal Year 2003-04
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	\$ 11,154,106,737	\$ 10,669,087,911	\$ 3,308,084,048	\$ 7,361,003,863
Total Revenue Bonds	888,236,163	888,236,163	222,617,129	665,619,034
Total Special Assessment Bonds	712,471,660	616,478,482	215,515,905	400,962,577
Total General Obligation Bonds	96,000,000	96,000,000	72,530,000	23,470,000
Total Improvement Districts Bonds	18,295,156	17,578,985	17,318,655	260,330
Total Federal Construction Loans	4,356,850	—	1,412,578	2,767,364
Total State Construction Loans	42,116,227	—	6,617,332	26,433,216
Total Other Long-Term Debt Schedule	—	—	—	3,296,044,936
County Total Bonds and Other Long-Term Debt	\$ 12,915,582,793	\$ 12,287,381,541	\$ 3,844,095,647	\$ 11,776,561,320
Total Future Principal and Interest Balance Due				
Total Lease Obligations	\$ 11,512,621,150			

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Patient Revenues

Gross Patient Revenue	\$ 9,485,084,368
Total Deductions from Revenues	5,406,890,736
Net Patient Revenue	4,078,193,632
Total Other Operating Revenues	477,970,348
Total Operating Revenue	4,556,163,980
Total Operating Expenses	4,895,939,785
Net Operating Income (Loss)	(339,775,805)
Total Non-Operating Revenue	414,285,289
Total Non-Operating Expenses	345,679,126
Net Non-Operating Income	68,606,163
Net Income Before Extraordinary Items	(271,169,642)
Extraordinary Items	1,640,322
Income (Loss) Before Operating Transfers	(269,529,320)
Transfers In from the County	1,254,827,414
Transfers Out to the County	692,271,272
Net Transfers In (Out)	562,556,142
Net Income (Loss)	\$ 293,026,822
Current Year Capital Outlay	\$ 21,082,339

Transportation Enterprise Statement of Revenues and Expenses

Revenues

Passenger Fares	\$ 8,051,990
Local Cash Grants	49,877,993
State Cash Grants	3,361,505
Federal Cash Grants	9,236,553
Other Revenues	3,398,165
Total Revenues	73,926,206
Purchased Transportation	40,989,007
Other Expenses	30,832,104
Total Expenses	71,821,111
Net Transit Income (Loss)	\$ 2,105,095
Gain or Loss on Disposal of Fixed Assets	(42,280)
Total Operator Net Income (Loss)	\$ 2,062,815
Capital Additions to Equity	
Total Local Capital Grants	1,550,340
Total State Capital Grants	511,245
Total Federal Capital Grants	4,208,774
Non-Governmental Donations	—
Total Capital Additions to Equity	\$ 6,270,359

Table 6. Counties Annual Report — Fiscal Year 2003-04
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	\$ 216,096,354
Total Operating Expenses	<u>201,367,978</u>
Net Operating Income (Loss)	<u>14,728,376</u>
Total Non-Operating Revenue	81,734,507
Total Non-Operating Expenses	<u>26,898,769</u>
Income (Loss) Before Operating Transfers	<u>69,564,114</u>
Transfers In from the County	1,722,929
Transfers Out to the County	<u>276,135</u>
Net Transfers In (Out)	<u>1,446,794</u>
Net Income (Loss)	<u>\$ 71,010,908</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 123,703,887</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Total Operating Revenue	\$ 479,073,682
Total Operating Expenses	<u>372,745,587</u>
Net Operating Income (Loss)	<u>106,328,095</u>
Total Non-Operating Revenues	49,756,915
Total Non-Operating Expenses	<u>47,073,800</u>
Income (Loss) Before Operating Transfers	<u>109,011,210</u>
Transfers In from the County	944,450
Transfers Out to the County	<u>13,820,995</u>
Net Transfers In (Out)	<u>(12,876,545)</u>
Net Income (Loss)	<u>\$ 96,134,665</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 76,768,022</u>

Other Enterprise Statement of Revenues and Expenses	
Total Operating Revenue	\$ 83,038,995
Total Operating Expense	<u>108,897,616</u>
Net Operating Income (Loss)	<u>(25,858,621)</u>
Total Non-Operating Revenue	14,066,443
Total Non-Operating Expenses	<u>2,311,265</u>
Income (Loss) Before Operating Transfers	<u>(14,103,443)</u>
Transfers In from the County	14,020,748
Transfers Out to the County	<u>2,500,859</u>
Net Transfers In (Out)	<u>11,519,889</u>
Net Income (Loss)	<u>\$ (2,583,554)</u>
Current Year Capital Outlay	<u>\$ 1,731,976</u>

Supplemental Information

**Appendix A: Revenue Sources and Expenditure Functions of
the City and County of San Francisco for the
Fiscal Year Ended June 30, 2004**

**Appendix B: Percentage of Local Sales Tax Collected Within
Cities Allocated to Counties as of July 1, 2004**

Appendix C: Definitions

State Controller's Office Publication List

Acknowledgements

Appendix A

Revenue Sources and Expenditure Functions of the City and County of San Francisco Year Ended June 30, 2004

Revenues	Amount
Taxes	
Property Taxes	
Secured and Unsecured Property Tax	\$ 603,088,517
Voter Approved Indebtedness Property Tax	98,352,380
Prior Year Secured and Unsecured	9,294,476
Total Property Taxes	\$ 710,735,373
Other Taxes	
Sales and Use Taxes	\$ 120,642,425
Transportation Tax (Non-Transit)	18,261,332
Transportation Tax (Transit)	83,808,669
Property Transfer	78,845,357
Transient Lodging Tax	142,437,218
Construction Development Taxes	—
Utility Users Tax	70,938,400
Employers Payroll Tax	256,784,420
Other	37,572,496
Total Other Taxes	\$ 809,290,317
Total Taxes	\$ 1,520,025,690
Special Benefit Assessments	
Operations	\$ —
Total Special Benefit Assessments	\$ —
Licenses, Permits, and Franchises	
Animal Licenses	\$ 171,766
Business Licenses	8,047,536
Construction Permits	23,393,543
Street and Curb Permits	75,026
Franchises	13,053,004
Other	7,767,640
Total Licenses, Permits, and Franchises	\$ 52,508,515
Fines, Forfeitures, and Penalties	
Vehicle Code Fines	\$ 5,331,339
Other Court Fines	705,356
Forfeitures and Penalties	2,538,129
Penalties and Cost on Delinquent Taxes	7,795,462
Total Fines, Forfeitures, and Penalties	\$ 16,370,286
Revenue From Use of Money and Property	
Interest	\$ 29,829,729
Rents and Concessions	46,375,635
Royalties	—
Other	—
Total Revenue From Use of Money and Property	\$ 76,205,364
Aid From Other Governmental Agencies	
State	
Highway Users Tax	\$ 17,585,672
Motor Vehicle In-Lieu tax	122,933,628
Public Assistance Administration	49,400,822
Public Assistance Programs	57,925,675
Health	
Aid for Mental Health	60,056,369
Alcohol and Drug Abuse	15,694,016
Other Aid for Health	13,895,710
Other	
Homeowners Property Tax Relief	5,272,800

Appendix A

(continued)

City and County of San Francisco Year Ended June 30, 2004

Revenues	Amount
SB 90 Mandated Costs	—
Public Safety	64,158,135
Citizens Option for Public Safety (COPS)	—
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Civil Defense	—
Law Enforcement	—
Other	275,543,363
Total State	\$ 682,466,190
Federal	
Public Assistance Administration	\$ 29,793,134
Public Assistance Programs	143,251,258
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	940,976
Other	
Community Oriented Policing Services (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	4,107,579
Road Projects	8,535,058
Law Enforcement	—
Other	263,650,088
Total Federal	\$ 450,278,093
Other Aid	
Other In-Lieu Taxes	\$ —
Other Governmental Agencies	131,752,926
Total Other Aid	\$ 131,752,926
Charges for Current Services	
Assessments and Tax Collections Fees	\$ —
Zoning and Subdivision Fees	12,904,644
Special Police Department Services	34,100,074
Special Fire Department Services	5,159,379
Planning and Engineering Services	23,402,913
Court Fees and Costs	10,068,017
Law Enforcement Services	—
Recording Fees	4,994,682
Road and Street Services	2,157,206
Health Fees	21,231,150
Mental Health Services	—
California Childrens Services	—
Institutional Care and Services	2,339,777
Library Services	718,741
Park and Recreation Fees	10,119,117
Sewer Service Charges and Connection Fees	137,805,462
Parking Facilities	23,054,000
Golf Course Fees	7,151,627
Water Service Charges and Connection Fees	168,260,250

Appendix A

(continued)

City and County of San Francisco

Year Ended June 30, 2004

Revenues	Amount
Electric Revenues	125,606,476
Airport Revenues	486,132,709
Housing Revenues	10,360,069
Ports and Harbor Revenues	56,701,381
Hospital Revenues	452,796,445
Transit Revenues	129,011,218
Stadium Revenues	5,258,407
Quasi-External Transactions	98,255,385
Other	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	16,023,003
Total Charges for Current Services	\$ 1,843,612,132
Miscellaneous Revenue	
Welfare Repayments	\$ 3,222
Cancelled Warrants	2,214,738
Other	159,916,583
Total Miscellaneous Revenue	\$ 162,134,543
Other Financing Sources	
Sale of Fixed Assets	\$ 41,611,429
Proceeds From the Sale of Bonds	315,990,000
Other Long -Term Debt Proceeds	7,393,813
Total Other Financing Sources	\$ 364,995,242
Total Revenues	\$ 5,300,348,981

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2004

Expenditures	Amount
General	
Legislative and Administrative	
Legislative	\$ 8,810,353
Management and Support	519,763,330
Total Legislative and Administrative	\$ 528,573,683
Finance	
Auditor Controller	\$ 19,569,351
Treasurer and Tax Collector	17,354,768
Assessor	10,393,846
Total Finance	\$ 47,317,965
Counsel	
County Counsel	\$ 8,056,831
Total Counsel	\$ 8,056,831
Total Personnel	\$ —
Total Elections	\$ 13,737,790
Total Property Management	\$ —
Plant Acquisition	
Police	\$ 3,404,748
Courts	—
Public Transit	176,093,468
Airports	99,341,000
Other	398,096,606
Total Plant Acquisition	\$ 676,935,822
Total Promotion	\$ 149,945
Total Other General	\$ —
Public Protection	
Judicial	
Trial Court Maintenance Effort (MOE)	\$ 39,412,429
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	—
District Attorney Prosecution	28,943,030
District Attorney Family Support	29,512,426
Public Defender	15,736,412
Court Appointed Counsel	—
Total Judicial	\$ 113,604,297
Total Police Protection	\$ 264,071,914
Detention and Correction	
Adult Detention	\$ 98,342,652
Juvenile Detention	29,945,721
Probation	9,244,336
Total Detention and Correction	\$ 137,532,709
Total Fire Protection	\$ 195,178,801
Community Development	
Planning	\$ 30,397,975
Construction and Engineering Regulation	39,356,672
Housing	56,018,515
Other	27,132,895
Total Community Development	\$ 152,906,057

Appendix A

(continued)

City and County of San Francisco

Year Ended June 30, 2004

Expenditures	Amount
Other Protection	
Recorder	\$ —
Coroner	4,332,046
Emergency Services	—
Planning and Zoning	—
Pound	3,137,007
Street Lighting	3,730,020
Other	33,368,154
Total Other Protection	\$ 44,567,227
Total Public Protection	\$ 907,861,005
Public Ways and Facilities	
Roads	\$ 46,333,997
Airports	244,691,443
Transportation	471,979,408
Ports and Harbors	50,420,086
Parking Facilities	63,169,000
Other	1,696,086
Total Public Ways and Facilities	\$ 878,290,020
Health	
Hospitals and Sanitariums	\$ 554,560,889
Public Health	240,861,120
Medical Care	—
Mental Health	153,232,685
Drug and Alcohol Abuse Services	—
Other	118,614,490
Total Health	\$ 1,067,269,184
Sanitation	
Refuse Collection and Disposal	\$ —
Sewers	93,672,640
Total Sanitation	\$ 93,672,640
Public Assistance	
Welfare	
Administration	\$ 140,288,957
Aid Programs - Cash (Grants)	327,340,901
Total Welfare	\$ 467,629,858
Social Services	
Administration and Programs	\$ 14,100,322
Other	—
Total Social Services	\$ 14,100,322
General Relief	
Aid to Indigents	\$ —
Total General Relief	\$ —
Total Care of Court Wards	\$ —
Other Public Assistance	
Workforce Investment Act (WIA)	\$ 542,057
Other	—
Total Other Public Assistance	\$ 542,057
Total Public Assistance	\$ 482,272,237

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2004

Expenditures	Amount
Education	
Library Services	\$ 51,794,623
Total Education	<u>\$ 51,794,623</u>
Recreation and Cultural Services	
Recreation Facilities	\$ 86,282,207
Cultural Services	15,148,090
Sports Arena and Stadiums	2,939,318
Community Centers and Auditoriums	90,757,698
Small Craft Harbors	—
Other	23,491,288
Total Recreation and Cultural Services	<u>\$ 218,618,601</u>
Public Utilities	
Water	\$ 152,922,981
Electric	111,763,179
Other	217,231
Total Public Utilities	<u>\$ 264,903,391</u>
Total Other	<u>\$ —</u>
Debt Service	
Principal Payments on Long-Term Debt	\$ 474,601,233
Interest Payments on Long-Term Debt	336,785,979
Lease Payments and Other Payments on Long-Term Debt	19,391,945
Total Debt Service	<u>\$ 830,779,157</u>
Total Expenditures	<u><u>\$ 6,070,232,894</u></u>
 Appropriations Limit	 \$ 1,881,644,397
Total Annual Appropriations Subject to the Limit	<u>1,530,386,564</u>
Total Annual Appropriations Under/(Over) Appropriations Limit	<u><u>\$ 351,257,833</u></u>

Appendix B

Percentage of Local Sales Tax Collected Within Cities Allocated to Counties as of July 1, 2004 (First Rate Applies to All Cities Except Where Indicated)

Not all revenue from locally imposed sales taxes accrues to the city of sale situs (i.e., where the sale occurred). Counties, through contractual agreements with the cities, can receive a portion of the 1% sales tax revenue collected within the cities. These agreements vary and are subject to periodic adjustments. The percentages listed below were formalized by local ordinances of cities and counties and by contract with the California State Board of Equalization acting as the collection agent. Where "None" is indicated, there is no agreement between the cities and the county except as noted by city and percentage of the agreement. In addition, several counties have supplemental agreements with their cities in which a percentage of collections is returned to the city of sale situs. The amount of contractual revenues is not presented below.

County/City	%	County/City	%
Alameda	5 %	Monterey	None
Dublin, Livermore, and San Leandro	None	Napa	None
Alpine	*	Nevada	None
Amador	None	Orange	None
Butte	None	Placer	None
Chico	5	Plumas	—
Calaveras	—	Portola	5
Angels Camp	13	Riverside	None
Colusa	None	Sacramento	None
Contra Costa	2.5	San Benito	None
Oakley	None	San Bernardino	None
Del Norte	None	San Diego	None
El Dorado	None	San Francisco	**
Fresno	None	San Joaquin	None
Fresno City	5.35	San Luis Obispo	None
Clovis, Firebaugh, Fowler, Kerman,		San Mateo	5
Kingsburg, Reedley, Sanger, and Selma	5	Santa Barbara	None
Coalinga	4.5	Goleta	50
San Joaquin	3	Santa Clara	None
Mendota	1.5	Santa Cruz	None
Glenn	None	Shasta	None
Humboldt	None	Sierra	—
Imperial	None	Loyalton	5
Inyo	None	Siskiyou	None
Kern	None	Solano	None
Kings	2	Sonoma	2.5
Hanford	5	Windsor	None
Lake	None	Stanislaus	None
Lassen	—	Ceres, Modesto, Oakdale	
Susanville	5	Turlock	5
Los Angeles	None	Sutter	None
Madera	None	Tehama	None
Madera City	6	Corning and Red Bluff	10
Marin	None	Trinity	*
Mariposa	*	Tulare	5
Mendocino	None	Tuolumne	—
Merced	None	Sonora	13
Los Banos	5	Ventura	3.3
Merced City	7.5	Ojai	None
Modoc	None	Yolo	None
Mono	None	Yuba	None

* The county has no incorporated cities.

** The city and county are consolidated.

— The county has no other cities.

Appendix C: Definitions

Activity — A specific and distinguishable service performed by a government to accomplish a function for which the government is responsible.

Aircraft — An ad valorem property tax that varies by tax rate area within the county on the assessment of non-commercial aircraft. 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. Airports, hospital, and refuse activities 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.

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.

Appendix C (continued)

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.

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.

Motor Vehicle In-Lieu Tax — A revenue source, also known as Motor Vehicle License Fee (MVLF), that is an annual fee on the ownership of a registered vehicle in California, levied in lieu of taxing vehicles as personal property. The fee is based on a rate that is assessed on the depreciated value of the vehicle.

Non-Enterprise — A service type activity accounted for as a governmental fund type where 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 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.

Appendix C (continued)

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 which, if unpaid, can be satisfied by sale of realty against which they are levied.

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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Transit Operators and Non-Transit Claimants Annual Report

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Editors:

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