



JOHN CHIANG
California State Controller

October 31, 2008

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

I am pleased to submit the *Counties Annual Report* for the fiscal year ended June 30, 2007. This 97th edition is published to assist public officials responsible for county management and planning, and to inform all those interested in the fiscal functions of county government.

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

Following are highlights of the financial activities of California's counties (excluding the City and County of San Francisco) for the fiscal year ended June 30, 2007:

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

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

Sincerely,

Original signed by,

JOHN CHIANG
California State Controller

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FINANCIAL SECTION

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Introduction

Fifty-seven county governments (excluding the City and County of San Francisco) reported revenues of \$54.0 billion for fiscal year 2006-07, a 4.61% increase from the prior year. This total includes county revenues, other financing sources, and enterprise/activity revenues.

The five largest revenue sources by dollar amount and percentage of total county revenues were: state government, \$16.3 billion (30.10%); property taxes, \$10.5 billion (19.50%); federal government, \$9.0 billion (16.70%); enterprise revenues, \$5.8 billion (10.77%); and charges for current services, \$5.5 billion (10.19%). These percentages are based on statewide total county revenues, other financing sources, and enterprise/activity revenues.

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

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

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

The State's 57 counties reported long-term financial obligations totaling \$22.3 billion, a 2.97% decrease from the prior year. This includes general obligation bonds, pension obligation bonds, revenue bonds, improvement district bonds, special assessment act bonds, lease-purchase obligations, state and federal construction loans, and other long-term debt.

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

County Revenues, Other Financing Sources, and Enterprise Revenues

Total revenues for the 2006-07 fiscal year were \$54.0 billion, an increase of \$2.4 billion (4.61%) from the prior year. County revenues (including other financing sources) of \$48.2 billion accounted for 89.23% of the total, with the remaining \$5.8 billion coming from enterprises/activities such as airports, hospitals, refuse, transportation, and other enterprises. Airport, hospital, and refuse operations may also have been reported as non-enterprise activities and are included in the enterprise/activity totals. See Figures 1 and 2 for a 10-year comparison.

Figure 1

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

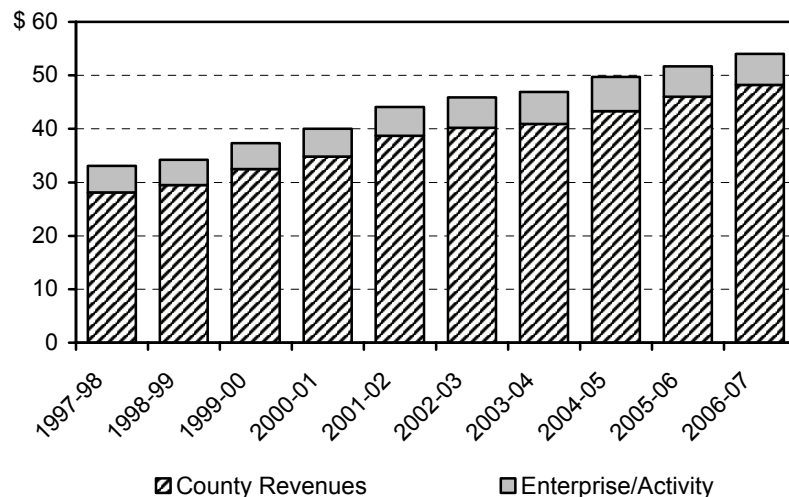
(Excluding Transfers In)
(Amounts in thousands)

Year	County Revenues	Enterprise/ Activity	Total	Percentage Increase (Decrease) From Prior Year	Per Capita
1997-98	\$ 28,057,353	\$ 4,965,774	\$ 33,023,127	3.69 %	\$ 1,016.67
1998-99	29,530,818	4,672,521	34,203,339	3.57	1,036.40
1999-00	32,449,237	4,834,064	37,283,301	9.00	1,111.25
2000-01	34,793,479	5,205,339	39,998,818	7.28	1,175.59
2001-02	38,694,307	5,400,379	44,094,686	10.24	1,287.68
2002-03	40,249,028	5,687,057	45,936,085	4.18	1,320.03
2003-04	40,950,347	5,968,142	46,918,489	2.14	1,327.20
2004-05	43,330,975	6,405,757	49,736,732	6.01	1,381.15
2005-06	45,950,044	5,670,241	51,620,285	3.79	1,419.18
2006-07	48,182,355	5,817,245	53,999,600	4.61	1,465.24

Figure 2

County Revenues, Other Financing Sources, and Enterprise/Activity Revenues Ten-Year Trend by Fiscal Year

(Excluding Transfers In)
(Amounts in billions)



County Revenues by Source and Other Financing Sources

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

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

Figure 3

County Revenues by Source and Other Financing Sources

(Excluding Transfers In)

(Amounts in thousands)

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

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

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

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

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

Figure 4

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

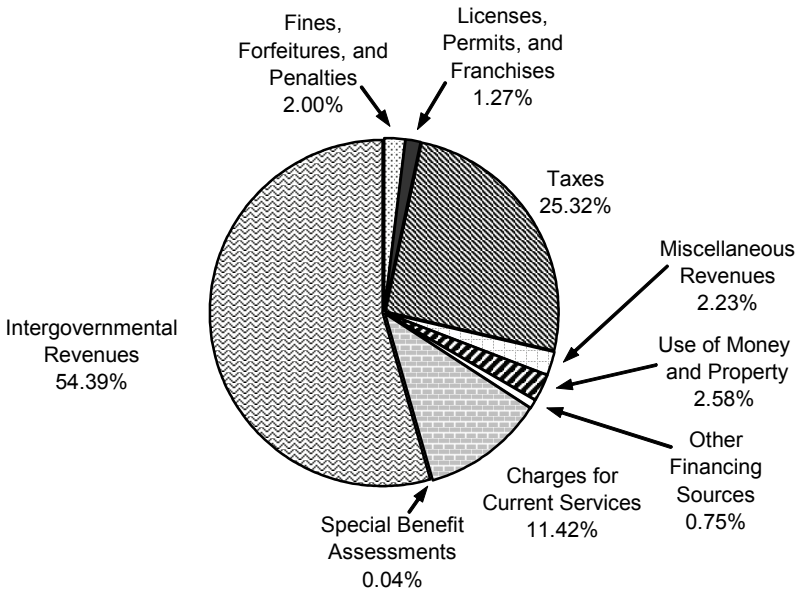
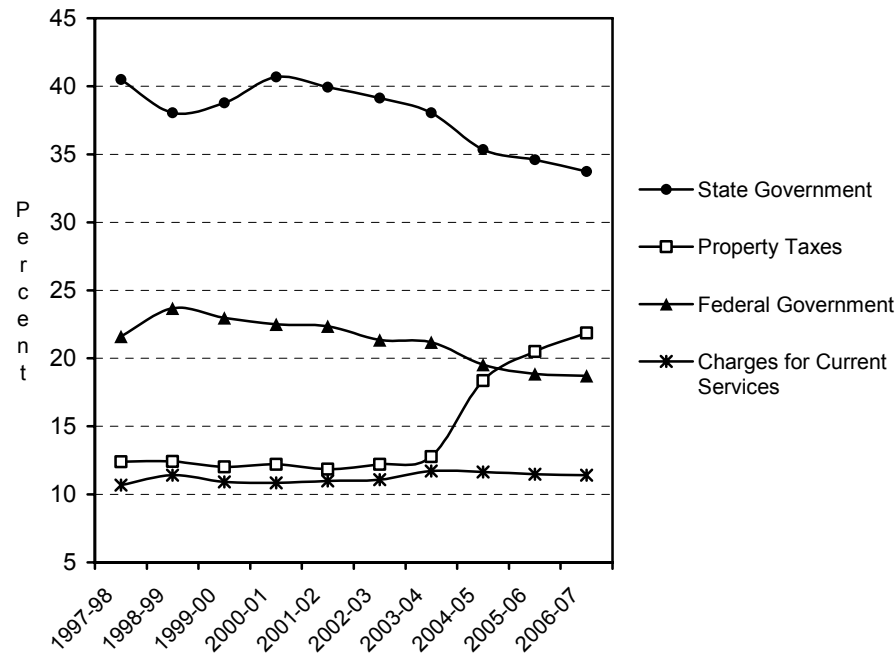


Figure 5

Four Largest County Revenues by Source and Other Financing Sources
Ten-Year Trend by Fiscal Year
(Excluding Transfers In)



Local Taxes – Property

The major portion of local taxes for county general purposes comes from property taxes. In the 2006-07 fiscal year, property taxes generated \$10.5 billion, an increase of \$1.1 billion (11.72%) from the prior year. Included is \$3.3 billion in property tax revenues counties received in place of motor vehicle in-lieu tax revenue from the State. This shift of tax revenues is reported as Property Tax In-Lieu of Vehicle License Fees starting in the 2004-05 fiscal year (see Appendix C).

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

During the 2006-07 fiscal year, property taxes generated \$7.1 billion from the 1% secured and unsecured tax rate; voter-approved debt provided \$109.2 million.

Fifty-seven counties levied supplemental property taxes. Supplemental countywide secured and unsecured taxes totaled \$512.7 million. The revenues generated by the supplemental tax roll for less than countywide secured and unsecured taxes totaled \$26.2 million. Supplemental voter-approved debt and prior-year secured and unsecured taxes totaled \$4.3 and \$34.8 million, respectively. See Figure 6 for a 10-year comparison.

Figure 6

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

Year	Property Tax	Property Tax In-Lieu of Vehicle License Fees ¹	Total	Percentage Increase (Decrease) From Prior Year	As a Percentage of Total County Revenues ²
1997-98	\$ 3,480,033	\$ —	\$ 3,480,033	3.67 %	12.40 %
1998-99	3,666,926	—	3,666,926	5.37	12.42
1999-00	3,902,326	—	3,902,326	6.42	12.03
2000-01	4,252,508	—	4,252,508	8.97	12.22
2001-02	4,587,927	—	4,587,927	7.89	11.86
2002-03	4,908,687	—	4,908,687	6.99	12.20
2003-04	5,229,239	—	5,229,239	6.53	12.77
2004-05	5,598,353	2,358,006	7,956,359	52.15	18.36
2005-06	6,366,914	3,059,155	9,426,069	18.47	20.51
2006-07	7,223,239	3,307,806	10,531,045	11.72	21.86

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

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

Local Taxes – Sales and Use

County local sales and use tax ordinances produced revenues of \$686.6 million in the 2006-07 fiscal year, an increase of \$46.1 million (7.19%) from the prior year. The revenue was derived from taxable sales in unincorporated areas, local transportation taxes, a quarter cent of the statewide sales tax from the Local Transportation Fund (LTF) for transit purposes, and, in many instances, a percentage of sales tax revenue generated within a city when an agreement existed to share sales tax revenue between a city and its respective county (see Appendix B). Also included is \$148.9 million in property tax revenues received by counties in lieu of 0.25% of local sales and use taxes shifted to the State. This revenue is reported as In-Lieu Local Sales and Use Taxes starting in the 2004-05 fiscal year (see Appendix C) and is included in the Sales and Use Taxes revenue in Table 6. See Figure 7 for a 10-year comparison.

Figure 7

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

Year	Sales and Use Tax	In-Lieu Local Sales and Use Tax ¹	Transit	Total	Percentage Increase (Decrease) From Prior Year
1997-98	\$ 391,900	\$ —	\$ 35,807	\$ 427,707	(0.47) %
1998-99	410,259	—	40,329	450,588	5.35
1999-00	454,561	—	44,445	499,006	10.75
2000-01	492,227	—	49,075	541,302	8.48
2001-02	477,912	—	60,005 ²	537,917	(0.63)
2002-03	488,306	—	44,762	533,068	(0.90)
2003-04	498,767	—	46,433	545,200	2.28
2004-05	432,001	108,993	49,976	590,970	8.40
2005-06	468,852	117,648	54,038	640,538	8.39
2006-07	487,978	148,925	49,699	686,602	7.19

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

² This increase in Transit revenues was mainly due to the counties of Los Angeles and San Diego reporting \$3.2 million and \$12.3 million, respectively, in LTF and Sales and Use Tax revenue for operating purposes.

Local Taxes – Other

In addition to property tax and sales and use tax monies, the counties received revenues totaling \$857.7 million from a variety of other taxes in the 2006-07 fiscal year, a decrease of \$198.7 million (18.81%) from the prior year. The property transfer tax on the sale of real estate accounted for 36.49% of this total. Figure 8 presents a three-year comparison. Refer to Appendix C for definitions of other local tax revenues.

Figure 8**Local Taxes – Other**
(Amounts in thousands)

Local Taxes	2004-05	2005-06	Percentage Increase (Decrease) From Prior Year		2006-07	Percentage Increase (Decrease) From Prior Year	
Property Transfer	\$ 378,272	\$ 384,757	1.71	%	\$ 312,982	(18.65)	%
Transient Lodging	107,184	113,591	5.98		124,347	9.47	
Timber Yield	4,486	4,962	10.61		4,771	(3.85)	
Aircraft	22,495	25,707	14.28		25,726	0.07	
Utility Users	78,492	84,540	7.71		87,488	3.49	
Other	440,697	442,776	0.47		302,366	(31.71)	
Total	\$ 1,031,626	\$ 1,056,333	2.39		\$ 857,680	(18.81)	

**Intergovernmental
Revenue**

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

For the most part, use of such funds was restricted to specific assistance programs, the majority of which required county participation. For example, \$6.6 billion in state funds and \$6.6 billion in federal funds were restricted to use in public assistance programs and administration.

Unrestricted revenue from intergovernmental agencies included \$72.4 million in homeowners' property tax relief; \$58.5 million in motor vehicle in-lieu tax revenues, also known as state motor vehicle license fee revenues (see Appendix C); and \$1.5 billion in realignment revenues, also received from state motor vehicle license fees. The Health and Welfare Realignment Program, established in 1991, transferred the financial responsibility for most of the mental health and public health programs, and some of the social service programs, from the State to local governments and provided realignment revenues. See Figures 9 and 10 for a 10-year comparison. See Table 6 for additional detail on intergovernmental revenue.

Figure 9

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

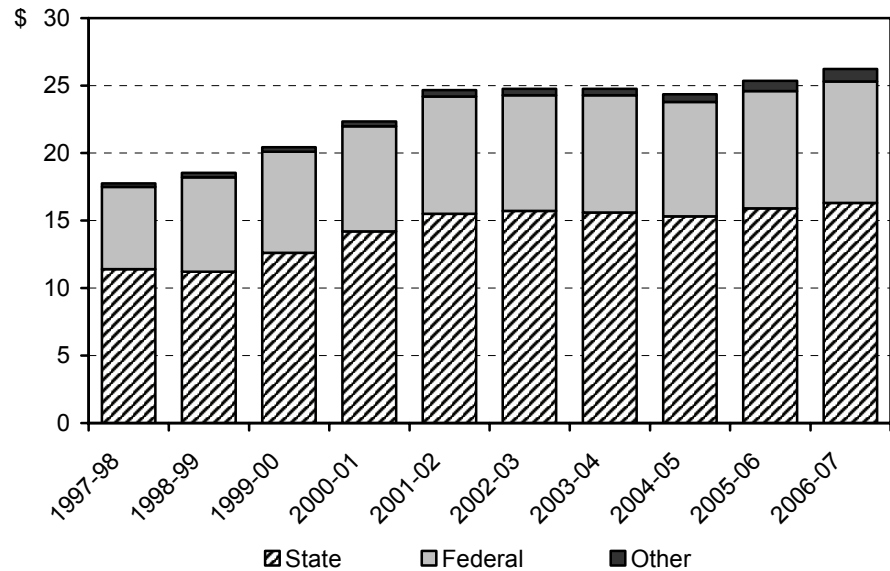


Figure 10

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

Year	State	Federal	Other	Total	Percentage Increase (Decrease) From Prior Year
1997-98.....	\$ 11,359,682	\$ 6,061,997	\$ 259,067	\$ 17,680,746	(1.73) %
1998-99.....	11,234,338	6,988,408	320,925	18,543,671	4.88
1999-00.....	12,579,549	7,450,264	320,006	20,349,819	9.74
2000-01.....	14,155,076	7,827,475	349,413	22,331,964	9.74
2001-02.....	15,447,536	8,652,658	482,798	24,582,992	10.08
2002-03.....	15,746,978	8,592,627	474,682	24,814,287	0.94
2003-04.....	15,575,760	8,675,561	462,711	24,714,032	(0.40)
2004-05.....	15,316,479	8,468,779	567,850	24,353,108	(1.46)
2005-06.....	15,891,786	8,666,218	755,139	25,313,143	3.94
2006-07.....	16,250,819	9,018,389	936,493	26,205,701	3.53

County Enterprise/Activity Revenues

During the 2006-07 fiscal year, county enterprises/activities generated revenues totaling \$5.8 billion, an increase of \$147.0 million (2.59%) from the prior year. These enterprises/activities included airports, hospitals, refuse, transportation, and other enterprises. Airports, hospitals, and refuse may also have been reported as non-enterprise activities and are included in the enterprise/activity totals. Table 6 presents details of these enterprise/activity revenues. See Figures 11 and 12 for a three-year comparison. Refer to Appendix C for the definition of enterprise/activity.

Figure 11

County Enterprise/Activity Revenues

(Amounts in thousands)

Type of Enterprise/Activity	2004-05	2005-06	Percentage Increase (Decrease) From Prior Year	2006-07	Percentage Increase (Decrease) From Prior Year
Airports.....	\$ 353,582	\$ 375,764	6.27 %	\$ 417,449	11.09 %
Hospitals	5,342,492	4,513,781 ¹	(15.51)	4,597,488	1.85
Refuse.....	542,984	601,613	10.80	598,896	(0.45)
Transportation.....	78,320	84,913	8.42	87,788	3.39
Other	88,377	94,170	6.55	115,624 ²	22.78
Total	\$ 6,405,755	\$ 5,670,241	(11.48)	\$ 5,817,245	2.59

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

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

Figure 12

Number of County Enterprises/Activities by Type

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

¹ The County of Modoc began reporting an Airport activity; the County of Nevada ceased reporting an Other enterprise, Waste Water; and the County of Plumas began reporting an Other enterprise, Sanitation.

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

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

⁴ Restated

County Expenditures, Other Financing Uses, and Enterprise Expenses

Total expenditures for the 2006-07 fiscal year were \$51.8 billion, an increase of \$3.0 billion (6.14%) from the prior year. County expenditures (including other financing uses) of \$44.9 billion comprised 86.72% of the total. The remaining \$6.9 billion balance consisted of expenses from county enterprises/activities such as airports, hospitals, refuse, transportation, and others. Airport, hospital, and refuse operations may be reported as non-enterprise activities and are included in the enterprise/activity totals. See Figures 13 and 14 for a 10-year comparison.

Figure 13

County Expenditures, Other Financing Uses, and Enterprise/Activity Expenses Ten-Year Comparison

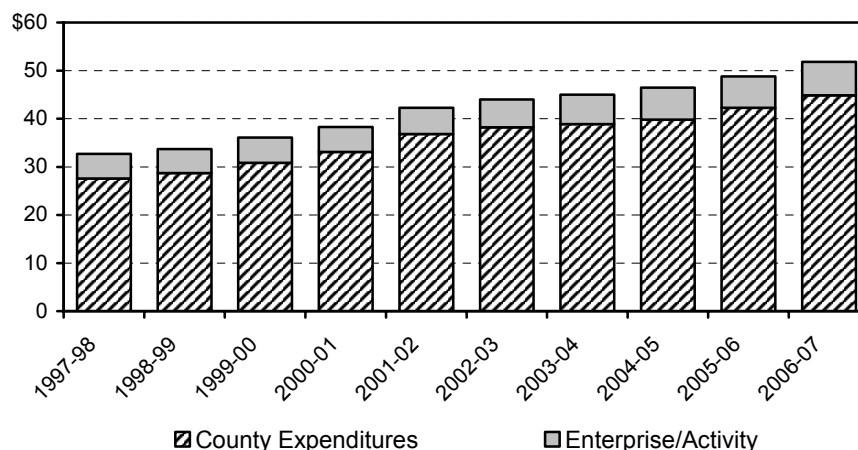
(Excluding Transfers Out)
(Amounts in thousands)

Year	County Expenditures	Enterprise/Activity	Total	Percentage Increase (Decrease) From Prior Year	Per Capita
1997-98.....	\$ 27,623,565	\$ 5,108,825	\$ 32,732,390	2.10 %	\$ 1,007.72
1998-99.....	28,714,512	4,980,499	33,695,011	2.94	1,020.99
1999-00.....	30,830,653	5,277,379	36,108,032	7.16	1,076.22
2000-01.....	33,097,630	5,165,415	38,263,045	5.97	1,124.57
2001-02.....	36,811,979	5,511,565	42,323,544	10.61	1,235.96
2002-03.....	38,177,551	5,854,584	44,032,135	4.04	1,265.31
2003-04.....	38,909,922	6,072,735	44,982,657	2.16	1,272.44
2004-05.....	39,757,595	6,718,351	46,475,946	3.32	1,290.60
2005-06.....	42,331,462	6,474,362	48,805,824	5.01	1,341.80
2006-07.....	44,924,672	6,876,965	51,801,637	6.14	1,405.60

Figure 14

County Expenditures, Other Financing Uses, and Enterprise/Activity Expenses Ten-Year Trend by Fiscal Year

(Excluding Transfers Out)
(Amounts in billions)



County Expenditures and Other Financing Uses (Excluding Enterprises)

County expenditures (including other financing uses) amounted to \$44.9 billion for the 2006-07 fiscal year (excluding enterprises), an increase of \$2.6 billion (6.13%) from the prior year. The principal areas of expenditure were public protection, at 32.28%, and public assistance, at 30.50%. Figure 15 presents comparative detail on county expenditures. Figure 16 illustrates the major expenditures by function. See Figure 17 for a 10-year comparison of the four largest county expenditures. Refer to Appendix C for definitions of county expenditures.

Figure 15

County Expenditures by Function and Other Financing Uses

(Excluding Transfers Out)

(Amounts in thousands)

Expenditures	2005-06	Percent of Total	2006-07	Percent of Total	Percentage Increase (Decrease) From Prior Year
Public Protection	\$ 13,220,182	31.23 %	\$ 14,501,200	32.28 %	9.69 %
Public Assistance	13,334,418	31.50	13,703,910	30.50	2.77
Health and Sanitation	7,379,007	17.43	7,848,968	17.47	6.37
General	4,404,685	10.41	4,597,428	10.23	4.38
Public Ways and Facilities	1,583,518	3.74	1,794,654	4.00	13.33
Debt Service	1,588,778	3.75	1,562,329	3.48	(1.66)
Education	420,068	0.99	465,558	1.04	10.83
Recreation and Cultural Services	400,806	0.95	450,625	1.00	12.43
Total	\$ 42,331,462	100.00 %	\$ 44,924,672	100.00 %	6.13

Figure 16

County Expenditures by Function and Other Financing Uses

(Excluding Transfers Out)

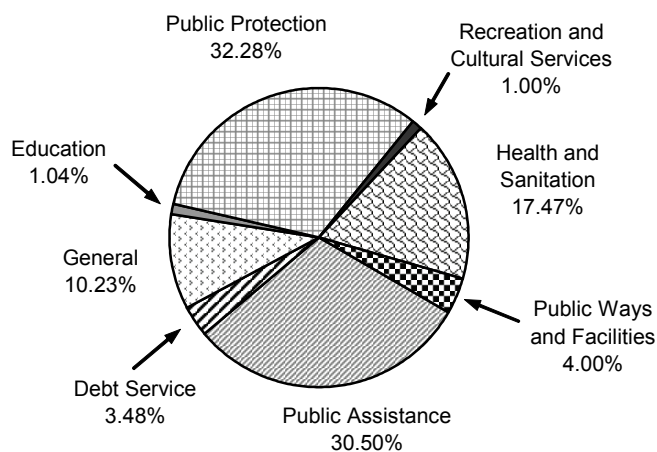
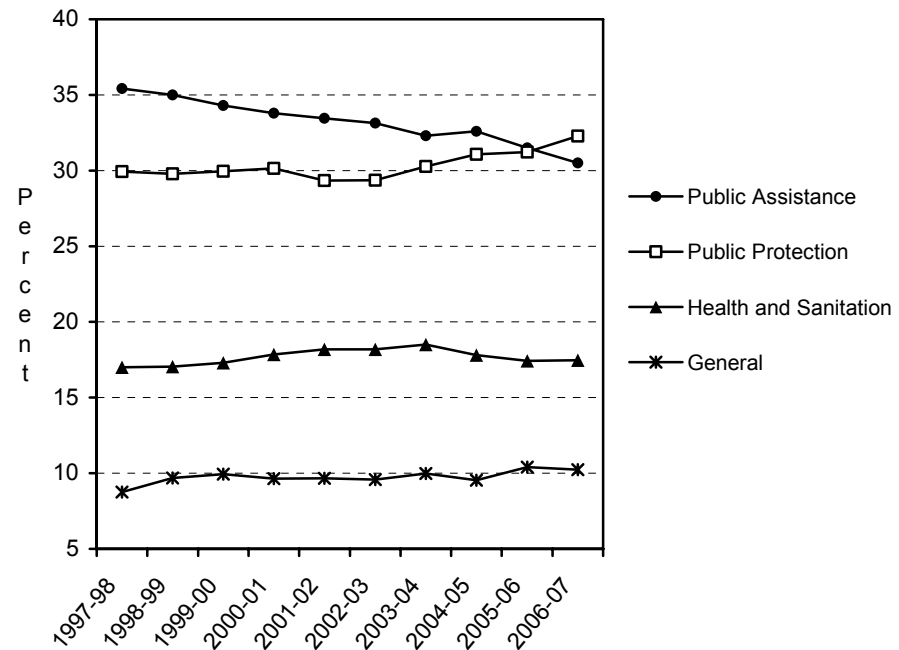


Figure 17

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



Public Assistance

County expenditures for public assistance totaled \$13.7 billion in the 2006-07 fiscal year, an increase of \$369.5 million (2.77%) from the prior year. Figure 18 presents detail on public assistance expenditures and Figure 19 presents a 10-year comparison.

Figure 18

Public Assistance
 (Amounts in thousands)

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

Figure 19

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

Year	Welfare	Social Services	General Relief	Other	Total	Per Capita
1997-98	\$ 7,173,414	\$ 1,694,920	\$ 338,818	\$ 575,681	\$ 9,782,833	\$ 301.18
1998-99	7,159,453	1,825,887	287,252	781,735	10,054,327	304.66
1999-00	7,465,167	1,973,293	279,685	861,224	10,579,369	315.32
2000-01	7,779,850	2,281,266	262,554	862,586	11,186,256	328.77
2001-02	8,609,344	2,432,781	257,870	1,013,936	12,313,931	359.60
2002-03	8,734,626	2,653,057	259,364	1,005,672	12,652,719	363.59
2003-04	8,747,090	2,767,954	269,232	784,724	12,569,000	355.54
2004-05	8,941,888	2,983,522	279,044	756,694	12,961,148	359.92
2005-06	9,194,478	3,139,381	259,546	741,013	13,334,418	366.60
2006-07	9,380,954	3,313,886	255,668	753,402	13,703,910	371.85

Public Protection

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

Figure 20

Public Protection
(Amounts in thousands)

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

¹ The increase in Flood Control and Soil and Water Conservation was mainly due to the counties of El Dorado and Monterey reporting an increase in project and construction costs.

Figure 21
**Public Protection
Ten-Year Comparison**
(Amounts in thousands)

Year	Judicial	Police Protection	Detention and Correction	Other	Total	Per Capita
1997-98	\$ 3,094,538	\$ 1,992,196	\$ 2,316,366	\$ 867,504	\$ 8,270,604	\$ 254.62
1998-99	2,893,348	2,199,148	2,508,762	952,162	8,553,420	259.18
1999-00	3,005,793	2,437,267	2,748,493	1,045,700	9,237,253	275.32
2000-01	3,150,944	2,723,256	2,949,747	1,154,059	9,978,006	293.26
2001-02	3,422,601	2,939,664	3,205,930	1,234,594	10,802,789	315.47
2002-03	3,568,584	3,069,223	3,279,724	1,293,360	11,210,891	322.16
2003-04	3,665,311	3,184,970	3,515,886	1,411,650	11,777,817	333.16
2004-05	3,764,747	3,371,539	3,701,475	1,513,485	12,351,246	342.98
2005-06	3,805,944	3,666,997	4,101,811	1,645,430	13,220,182	363.46
2006-07	4,031,606	4,069,187	4,554,057	1,846,350	14,501,200	393.48

**County
Enterprise/Activity
Expenses**

County enterprise/activity expenses totaled \$6.9 billion in the 2006-07 fiscal year, an increase of \$402.6 million (6.22%) from the prior year. These enterprises/activities include airports, hospitals, refuse, transportation, and other enterprises. Airport, hospital, and refuse operations may also have been reported as non-enterprise activities and are included in the enterprise/activity totals. Table 6 presents details of these enterprise expenses. See Figure 22 for a three-year comparison. See Figure 12 for the number of enterprises/activities by type. Refer to Appendix C for the definition of enterprise/activity.

Figure 22
County Enterprise/Activity Expenses
(Amounts in thousands)

Type of Enterprise/Activity	2004-05	2005-06	Percentage Increase (Decrease) From Prior Year	2006-07	Percentage Increase (Decrease) From Prior Year
Airports	\$ 244,840	\$ 261,688	6.88 %	\$ 287,267	9.77 %
Hospitals	5,857,749	5,442,102	(7.10)	5,867,576	7.82
Refuse	442,508	596,488 ¹	34.80	527,935	(11.49)
Transportation	78,173	81,040	3.67	85,622	5.65
Other	95,080	93,044	(2.14)	108,565	16.68
Total	\$ 6,718,350	\$ 6,474,362	(3.63)	\$ 6,876,965	6.22

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

Long-Term Financial Obligations

The counties' total long-term financial obligations on June 30, 2007, were \$22.3 billion, a decrease of \$680.8 million (2.97%) from the prior year. Of the total, lease-purchase obligations of \$10.2 billion accounted for 45.96%, bonded indebtedness of \$8.5 billion accounted for 38.04%, other long-term debt of \$3.2 billion accounted for 14.19%, special assessment act bonds of approximately \$381.9 million accounted for 1.72%, and state and federal construction loans of \$20.3 million accounted for the remaining 0.09%. Debt service expenditures as a percentage of total county expenditures decreased to 3.48% in the 2006-07 fiscal year, compared to 3.75% in the prior year. See Figure 23 for a two-year comparison.

Figure 23

Long-Term Financial Obligations

(Amounts in thousands)

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

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

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

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

Lease-Purchase Obligations

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

As of June 30, 2007, 53 counties were involved in lease-purchase agreements. If continued to term, these agreements carry a total obligation of \$10.2 billion, a decrease of \$363.3 million (3.43%) from the prior year. See Figures 24 and 25 for a 10-year comparison. All fiscal years presented in Figure 24 are as of June 30.

Figure 24

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

Year	Number of Counties	Amount	Percentage Increase (Decrease) From Prior Year
1997-98	45	\$ 13,087,462 ¹	12.60 %
1998-99	46	12,884,670	(1.55)
1999-00	45	12,655,334	(1.78)
2000-01	47	12,796,230	1.11
2001-02	50	12,538,937	(2.01)
2002-03	50	12,240,562	(2.38)
2003-04	50	11,512,621	(5.95)
2004-05	52	11,465,948	(0.41)
2005-06	53	10,592,990	(7.61)
2006-07	53	10,229,719	(3.43)

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

Figure 25

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



Bonded Indebtedness

The counties' bonded indebtedness totaled \$8.5 billion as of June 30, 2007, a decrease of \$347.5 million (3.94%) from the prior year. The total consisted of \$8.0 billion in pension obligation bonds, \$482.4 million in revenue bonds, and \$0.9 million in improvement district bonds supported by revenues from programs financed by the bond issues. Special assessment bonds are not considered debts of the counties and are not included in this schedule; instead, they are detailed in Figure 27. Table 6 presents bonded indebtedness detail. See Figure 26 for a 10-year comparison; all years represented are as of June 30.

Figure 26

Bonded Indebtedness Ten-Year Comparison

(Amounts in thousands)

Year	Pension Obligation Bonds	Revenue Bonds ¹	Improvement District Bonds	General Obligation Bonds	Certificates of Participation	Total
1997-98	\$ 5,640,957	\$ 1,031,329	\$ 1,612	\$ 57,997	\$ 164,085	\$ 6,895,980
1998-99	5,570,737	998,998	1,394	53,092	44,480 ⁷	6,668,701
1999-00	5,218,175	926,279	1,077	47,865	41,524	6,234,920
2000-01	4,999,556	740,428	799	48,194	57,950 ⁸	5,846,927
2001-02	4,764,097	712,208	514	41,485	— ⁹	5,518,304
2002-03	6,074,224 ²	691,932	320	30,225	—	6,796,701
2003-04	7,361,004 ³	665,619	260	23,470	—	8,050,353
2004-05	8,197,313	607,700	204	33,833	—	8,839,050
2005-06	8,297,168	508,950	1,019 ⁴	8,395 ⁵	—	8,815,532
2006-07	7,984,692	482,415	937	— ⁶	—	8,468,044

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

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

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

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

⁵ The decrease in General Obligation Bonds was mainly due to the County of Butte erroneously reporting \$14.1 million in bonds that were determined not to be debt of the county.

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

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

⁸ The increase was mainly due to the counties of Alameda and Monterey reclassifying \$7.6 million and \$13.4 million, respectively, in Revenue Bonds to Certificates of Participation.

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

Special Assessment Act Bonds

Unlike county general obligation bonds, special assessment act bonds represent an unpaid assessment for public works, the cost of which is assessed against the benefited property. The most common bonds are issuances under the Improvement Acts of 1911 and 1915. For 1911 Act bonds, the county has no obligation to the bondholders except to forward to them any money paid by the property owners. For 1915 Act bonds, the county has a contingent liability in the case of delinquencies, and it must either advance the amount of the delinquency or levy a limited tax rate on the benefited area. In the event of an advance, the funds are eventually returned to the county. The total amount outstanding for special assessment act bonds issued through the counties was \$381.9 million on June 30, 2007. See Figure 27 for a 10-year comparison.

Figure 27

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

Year	1911 Act Bonds	1915 Act Bonds	Other Act Bonds	Total
1997-98.....	\$ 4,150	\$ 967,981	\$ 2,718	\$ 974,849
1998-99.....	2,090	782,512	2,630	787,232
1999-00.....	1,551	771,703	3,238	776,492
2000-01.....	3,024 ¹	261,493 ⁴	3,297	267,814
2001-02.....	253 ²	294,607	3,044	297,904
2002-03.....	202	355,969	2,786	358,957
2003-04.....	47 ³	398,294	2,621	400,962
2004-05.....	33	460,713	2,459	463,205
2005-06.....	26	392,347	2,319	394,692
2006-07.....	21	379,679	2,170	381,870

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

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

³ The decrease was due to increased principal payments by the County of Sacramento.

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

County Assessed Valuation

The net assessed valuation for the 2007-08 fiscal year grew by 9.65% from the prior year. For the past 5 and 10 years, net assessed values have grown by an average of 9.69% and 8.48%, respectively. Since the enactment of Proposition 13, locally assessed real property is appraised at the 1975-76 base year value and is adjusted each year after 1975 by the change in the Consumer Price Index (CPI), not to exceed an increase of 2%. Property is reappraised from the 1975-76 base year value to its current full value upon (1) a change in ownership or (2) new construction, as of the date of such transaction or completion of construction (only the newly constructed portion of the property is reappraised). Thereafter, the valuation continues to be increased annually by the change in the CPI, not to exceed 2%. See Figure 28 for a 10-year comparison.

Figure 28

**Assessed Valuation
Ten-Year Comparison**
(Amounts in thousands)

Year	Gross State and Local Assessed Valuation	Exemptions	Net Assessed Valuation	Percentage Increase (Decrease) From Prior Year
1998-99	\$ 2,100,832,835	\$ 92,560,426	\$ 2,008,272,409	4.88 %
1999-00	2,243,316,243	95,103,901	2,148,212,342	6.96
2000-01	2,418,239,160	99,308,004	2,318,931,156	7.95
2001-02	2,635,906,921	102,774,914	2,533,132,007	9.24
2002-03	2,826,966,931	108,314,207	2,718,652,724	7.32
2003-04	3,035,646,695	115,629,160	2,920,017,535	7.41
2004-05	3,278,643,905	123,320,176	3,155,323,729	8.06
2005-06	3,632,006,871	129,926,796	3,502,080,075	10.99
2006-07	4,073,584,711	140,130,390	3,933,454,321	12.32
2007-08	4,464,069,772	151,227,015	4,312,842,757	9.65

Appropriations Limits

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

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

Financial Section Notes

The City and County of San Francisco

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

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

County Data Tables

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

Table 6, Statement of Enterprise/Activity Revenues and Expenses

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

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Financial Section

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Table 1. Counties Annual Report — Fiscal Year 2006-07
Summary of General County Statistics

Counties	2000 Federal Census	Estimated Population as of June 30, 2007 *	Class	Area in Square Miles **	Activity Enterprises Reported by Each County ***
Alameda	1,443,741	1,526,148	Chartered	825	
Alpine	1,208	1,261	General Law	727	A
Amador	35,100	38,435	General Law	601	A,R
Butte	203,171	218,069	Chartered	1,665	R
Calaveras	40,554	46,028	General Law	1,036	A,R,T
Colusa	18,804	21,951	General Law	1,156	A,R,T
Contra Costa	948,816	1,042,341	General Law	798	A,H,O
Del Norte	27,507	29,341	General Law	1,003	A,T
El Dorado	156,299	178,674	General Law	1,805	A,T
Fresno	799,407	917,515	Chartered	5,998	R
Glenn	26,453	28,915	General Law	1,319	A,H,R,T
Humboldt	126,518	131,959	General Law	3,600	A,R
Imperial	142,361	172,672	General Law	4,598	A,R,T
Inyo	17,945	18,383	General Law	10,097	A,R,T,O
Kern	661,645	801,648	General Law	8,170	A,H,R,T,O
Kings	129,461	151,381	General Law	1,436	
Lake	58,309	64,276	General Law	1,327	A,R
Lassen	33,828	36,375	General Law	4,690	A,T
Los Angeles	9,519,338	10,331,939	Chartered	4,079	A,H,T
Madera	123,109	148,721	General Law	2,147	R,O
Marin	247,289	255,982	General Law	588	A,O
Mariposa	17,130	18,254	General Law	1,461	A,R,T
Mendocino	86,265	90,291	General Law	3,510	A,R
Merced	210,554	251,510	General Law	2,008	A,H,R,T
Modoc	9,449	9,721	General Law	4,340	A,H,R
Mono	12,853	13,985	General Law	3,103	A,H,R,T
Monterey	401,762	425,960	General Law	3,324	H
Napa	124,279	135,969	General Law	797	A
Nevada	92,033	99,766	General Law	992	A,T,O
Orange	2,846,289	3,098,121	General Law	785	A,R
Placer	248,399	324,495	Chartered	1,507	A,R,T,O
Plumas	20,824	21,128	General Law	2,618	A,T,O
Riverside	1,545,387	2,031,625	General Law	7,243	A,H,R
Sacramento	1,223,499	1,406,804	Chartered	1,015	A,R,T,O
San Benito	53,234	57,803	General Law	1,397	R,T
San Bernardino	1,709,434	2,028,013	Chartered	20,164	A,H,R
San Diego	2,813,833	3,098,269	Chartered	4,281	A
San Francisco	776,733	808,844	Chartered	91	
San Joaquin	563,598	679,687	General Law	1,436	A,H,R
San Luis Obispo	246,681	264,900	General Law	3,326	A,T,O
San Mateo	707,161	733,496	Chartered	531	A,H,T,O
Santa Barbara	399,347	424,425	General Law	2,745	A,R,T
Santa Clara	1,682,585	1,808,056	Chartered	1,316	A,H
Santa Cruz	255,602	264,125	General Law	440	
Shasta	163,256	181,401	General Law	3,850	A,R
Sierra	3,555	3,485	General Law	959	A,R,T
Siskiyou	44,301	45,953	General Law	6,318	A,R,T
Solano	394,542	424,823	General Law	872	A,O
Sonoma	458,614	481,765	General Law	1,598	A,H,R,T,O
Stanislaus	446,997	521,497	General Law	1,521	H,R,T,O
Sutter	78,930	93,919	General Law	607	A
Tehama	56,039	61,774	Chartered	2,976	H,T
Trinity	13,022	14,171	General Law	3,223	A,H,R,T,O
Tulare	368,021	429,006	General Law	4,844	A,R,T
Tuolumne	54,501	57,223	General Law	2,293	A,H,T,O
Ventura	753,197	825,512	General Law	1,864	A,H,T,O
Yolo	168,660	193,983	General Law	1,034	A,R
Yuba	60,219	70,745	General Law	639	A
Totals	33,871,648	37,662,518		158,693	

* Department of Finance

** U.S. Department of Commerce

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

Table 2. Counties Annual Report — Fiscal Year 2006-07
*** Summary of Assessed Valuation for Counties, Applicable to Fiscal Year Ended 2007-08**

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

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

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

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

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

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

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

* San Francisco data is located in Appendix A

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

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

* San Francisco data is located in Appendix A

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

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

* San Francisco data is located in Appendix A

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

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

* San Francisco data is located in Appendix A

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

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

* San Francisco data is located in Appendix A

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

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

* San Francisco data is located in Appendix A

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

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

* San Francisco data is located in Appendix A

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

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

* San Francisco data is located in Appendix A

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

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

* San Francisco data is located in Appendix A

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

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

* San Francisco data is located in Appendix A

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,455,942	Total Roads	27,840,216
Clerk of the Board	1,266,699	Total Transportation Terminals	—
Administrative Officer	3,889,889	Total Transportation Systems	—
Other	—	Total Parking Facilities	1,332,069
Total Legislative and Administrative	9,612,530	Total Public Ways and Facilities	29,172,285
Finance		Health	
Auditor-Controller	11,385,295	Total Public Health	112,326,726
Treasurer-Tax Collector	7,873,178	Total Medical Care	108,779,902
Assessor	17,872,078	Total Mental Health	194,606,813
Other	22,759,763	Total Drug and Alcohol Abuse Services	24,112,330
Total Finance	59,890,314	Total Health	439,825,771
Counsel		Sanitation	
County Counsel	3,852,123	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,852,123	Public Assistance	
Total Personnel	9,708,252	Welfare	
Total Elections	20,138,971	Administration	50,673,412
Total Communications	—	Aid Programs - Cash (Grants)	253,298,664
Total Property Management	6,359,940	Total Welfare	303,972,076
Plant Acquisition		Social Services	
Jails	38,555,740	Administration and Programs	128,169,387
Courts	239,441	Other	—
Other	11,871,017	Total Social Services	128,169,387
Total Plant Acquisition	50,666,198	General Relief	
Total Promotion	1,260,787	Aid to Indigents	27,083,725
Total Other General	8,098,158	Indigent Burial	42,768
Total General	169,587,273	Total General Relief	27,126,493
Public Protection		Total Care of Court Wards	1,654,027
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	30,039,719	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	75,686,168
Other Trial Court	16,805,143	Other	6,823,399
County Clerk	—	Total Other Public Assistance	82,509,567
Grand Jury (Including Audit)	241,365	Total Public Assistance	543,431,550
District Attorney-Prosecution	51,426,844	Education	
District Attorney-Family Support	25,065,393	Total School Administration	—
Public Defender	32,329,730	Total Library Services	18,733,271
Court Appointed Counsel	4,915,166	Total Agricultural Education	186,036
Other	11,957,100	Total Other Education	—
Total Judicial	172,780,460	Total Education	18,919,307
Total Police Protection	106,867,280	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	124,952,805	Total Cultural Services	—
Juvenile Detention	35,301,765	Total Veteran Memorial Building	545,562
Probation	49,180,730	Total Small Craft Harbors	—
Total Detention and Correction	209,435,300	Total Recreation and Cultural	545,562
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	63,856,549
Protective Inspection		Total Interest on Long-Term Debt	15,628,518
Agricultural Commissioner	1,590,236	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,861,951	Total Debt Service	79,485,067
Other	690,310	Total General County Expenditures Before Transfers	1,840,512,393
Total Protective Inspection	5,142,497	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	104,427	Operating Transfers Between Funds Other Than	—
Recorder	7,669,079	Governmental and Enterprise	16,057,210
Coroner	5,662,229	Total General County Expenditures and Transfers Out	\$ 1,856,569,603
Emergency Services	2,413,218		
Planning and Zoning	29,639,542		
Pound	2,107,989		
Other	17,723,557		
Total Other Protection	65,320,041		
Total Public Protection	559,545,578		

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

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

County of Alameda

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

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 486,233,479
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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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Alameda

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: In March 2004, county voters approved a 1/2 cent local sales tax, referred to as Measure A. This revenue provides additional financial support for emergency medical, hospital, public health, mental health, and substance abuse services for low-income and uninsured residents. Measure A is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure A revenue in the amount of \$24.0 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. Informational Note: Miscellaneous Revenues have increased due to the receipt of Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future Tobacco Settlement revenues. Total amount of the securitization is \$67.9 million, of which \$40.9 million was recognized in the current fiscal year.
Reference: Table 6, Statement of County Revenues
3. Informational Note: The Pension Obligation Bonds reported constitute a contingent liability for the county. Although employees of special districts, as employees of the county, make contributions to aid in the retirement of the bonds, the county is ultimately responsible for the debt.
Reference: Table 6, Statement of Long-Term Debt

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 321,361	Total Roads	2,112,156
Clerk of the Board	202,899	Total Transportation Terminals	—
Administrative Officer	213,013	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	737,273	Total Public Ways and Facilities	2,112,156
Finance		Health	
Auditor-Controller	328,190	Total Public Health	1,052,660
Treasurer-Tax Collector	237,613	Total Medical Care	21,864
Assessor	267,341	Total Mental Health	310,739
Other	781,052	Total Drug and Alcohol Abuse Services	305,294
Total Finance	1,614,196	Total Health	1,690,557
Counsel		Sanitation	
County Counsel	122,237	Total Refuse Collection and Disposal	6,713
Other	115,995	Total Sanitation	6,713
Total Counsel	238,232	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	140,601	Administration	971,834
Total Communications	68,375	Aid Programs - Cash (Grants)	112,056
Total Property Management	452,380	Total Welfare	1,083,890
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	242,959
Courts	—	Other	—
Other	563,314	Total Social Services	242,959
Total Plant Acquisition	563,314	General Relief	
Total Promotion	60,000	Aid to Indigents	972
Total Other General	1,130,814	Indigent Burial	—
Total General	5,005,185	Total General Relief	972
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	58,757	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	13,924	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	12,127
County Clerk	—	Total Other Public Assistance	12,127
Grand Jury (Including Audit)	2,630	Total Public Assistance	1,339,948
District Attorney-Prosecution	77,330	Education	
District Attorney-Family Support	—	Total School Administration	48,242
Public Defender	53,434	Total Library Services	313,508
Court Appointed Counsel	—	Total Agricultural Education	—
Other	20,330	Total Other Education	147,063
Total Judicial	226,405	Total Education	508,813
Total Police Protection	2,106,032	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	617,014
Adult Detention	154,336	Total Cultural Services	—
Juvenile Detention	32,768	Total Veteran Memorial Building	—
Probation	210,951	Total Small Craft Harbors	—
Total Detention and Correction	398,055	Total Recreation and Cultural	617,014
Total Fire Protection	183,929	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	37,571
Agricultural Commissioner	6,226	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	411,314	Total Debt Service	67,571
Other	—	Total General County Expenditures Before Transfers	15,807,990
Total Protective Inspection	417,540	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	2,549	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 15,807,990
Emergency Services	419,342		
Planning and Zoning	288,856		
Pound	—		
Other	417,325		
Total Other Protection	1,128,072		
Total Public Protection	4,460,033		

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

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

County of Alpine

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	—	—	—	—	—	—	\$ 380,114
Total Other Long-Term Debt Schedule				—	—	—	380,114
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 380,114
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	788,978				

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

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

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ —
Total Operating Expenses	20,522
Net Operating Income (Loss)	(20,522)
Total Non-Operating Revenue	15,228
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(5,294)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (5,294)
Current Year Capital Outlay (Enterprise Activity)	\$ —

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,017,097	Total Roads	9,183,901
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	182,460	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,199,557	Total Public Ways and Facilities	9,183,901
Finance		Health	
Auditor-Controller	461,403	Total Public Health	3,018,276
Treasurer-Tax Collector	594,527	Total Medical Care	—
Assessor	1,033,178	Total Mental Health	2,703,316
Other	—	Total Drug and Alcohol Abuse Services	1,205,738
Total Finance	2,089,108	Total Health	6,927,330
Counsel		Sanitation	
County Counsel	943,553	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	943,553	Public Assistance	
Total Personnel	177,989	Welfare	
Total Elections	917,776	Administration	2,284,823
Total Communications	—	Aid Programs - Cash (Grants)	3,274,864
Total Property Management	490,981	Total Welfare	5,559,687
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,905,250
Courts	7,425,437	Other	—
Other	1,563,663	Total Social Services	1,905,250
Total Plant Acquisition	8,989,100	General Relief	
Total Promotion	47,077	Aid to Indigents	16,789
Total Other General	2,195,672	Indigent Burial	2,562
Total General	17,050,813	Total General Relief	19,351
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	92,382
Trial Court Maintenance of Effort (MOE)	259,576	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	51,780	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	29,952	Total Public Assistance	7,576,670
District Attorney-Prosecution	3,748,779	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	643,948	Total Library Services	817,891
Court Appointed Counsel	—	Total Agricultural Education	152,878
Other	139,461	Total Other Education	—
Total Judicial	4,873,496	Total Education	970,769
Total Police Protection	7,431,677	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	159,502
Adult Detention	3,330,244	Total Cultural Services	194,162
Juvenile Detention	114,309	Total Veteran Memorial Building	—
Probation	1,996,061	Total Small Craft Harbors	—
Total Detention and Correction	5,440,614	Total Recreation and Cultural	353,664
Total Fire Protection	490,270	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	—
Protective Inspection		Total Interest on Long-Term Debt	607,390
Agricultural Commissioner	619,154	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,050,439	Total Debt Service	607,390
Other	—	Total General County Expenditures Before Transfers	67,567,224
Total Protective Inspection	1,669,593	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	32,390
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	502,604	Governmental and Enterprise	—
Coroner	238,233	Total General County Expenditures and Transfers Out	\$ 67,599,614
Emergency Services	307,478		
Planning and Zoning	763,777		
Pound	793,831		
Other	2,385,114		
Total Other Protection	4,991,037		
Total Public Protection	24,896,687		

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

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

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	—	—	—	—	—	—	\$ 1,727,320
Postclosure Landfill Liability	—	—	—	—	—	—	40,000
Total Other Long-Term Debt Schedule				—	—	—	1,767,320
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 1,767,320
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	13,150,185				

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

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

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

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 838,405	Total Roads	15,523,067
Clerk of the Board	175,809	Total Transportation Terminals	—
Administrative Officer	2,420,569	Total Transportation Systems	—
Other	540,097	Total Parking Facilities	—
Total Legislative and Administrative	3,974,880	Total Public Ways and Facilities	15,523,067
Finance		Health	
Auditor-Controller	2,656,038	Total Public Health	15,968,594
Treasurer-Tax Collector	2,541,746	Total Medical Care	6,734,496
Assessor	3,475,458	Total Mental Health	33,997,468
Other	288,765	Total Drug and Alcohol Abuse Services	3,902,183
Total Finance	8,962,007	Total Health	60,602,741
Counsel		Sanitation	
County Counsel	2,317,715	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,317,715	Public Assistance	
Total Personnel	1,179,898	Welfare	
Total Elections	2,492,308	Administration	27,608,513
Total Communications	—	Aid Programs - Cash (Grants)	45,743,928
Total Property Management	7,760	Total Welfare	73,352,441
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	50,896,097
Courts	6,049	Other	—
Other	1,294,898	Total Social Services	50,896,097
Total Plant Acquisition	1,300,947	General Relief	
Total Promotion	—	Aid to Indigents	726,478
Total Other General	882,864	Indigent Burial	—
Total General	21,118,379	Total General Relief	726,478
Public Protection		Total Care of Court Wards	201,287
Judicial		Total Veteran Services	175,080
Trial Court Maintenance of Effort (MOE)	691,084	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	691,084	Workforce Investment Act (WIA)	—
Other Trial Court	2,263,156	Other	2,051,456
County Clerk	—	Total Other Public Assistance	2,051,456
Grand Jury (Including Audit)	142,686	Total Public Assistance	127,402,839
District Attorney-Prosecution	10,524,217	Education	
District Attorney-Family Support	7,483,998	Total School Administration	—
Public Defender	2,340,266	Total Library Services	2,714,130
Court Appointed Counsel	—	Total Agricultural Education	247,228
Other	1,595	Total Other Education	—
Total Judicial	24,138,086	Total Education	2,961,358
Total Police Protection	15,391,145	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	28,626
Adult Detention	13,950,322	Total Cultural Services	—
Juvenile Detention	4,445,921	Total Veteran Memorial Building	413,959
Probation	9,752,625	Total Small Craft Harbors	—
Total Detention and Correction	28,148,868	Total Recreation and Cultural	442,585
Total Fire Protection	14,749,979	Debt Service	
Total Flood Control - Soil and Water Conservation	811,427	Total Retirement of Long-Term Debt	2,769,436
Protective Inspection		Total Interest on Long-Term Debt	3,617,449
Agricultural Commissioner	1,973,910	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	6,386,885
Other	—	Total General County Expenditures Before Transfers	329,161,170
Total Protective Inspection	1,973,910	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	202,068	Operating Transfers Between Funds Other Than	—
Recorder	1,327,424	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 329,161,170
Emergency Services	581,529		
Planning and Zoning	5,799,275		
Pound	813,066		
Other	786,539		
Total Other Protection	9,509,901		
Total Public Protection	94,723,316		

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

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

County of Butte

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Unfunded Pension Liability	2004	2005	2034	\$ 49,895,000	\$ 49,895,000	\$ —	\$ 49,895,000
Unfunded Pension Liability 2005	2005	2005	2014	7,865,000	7,865,000	2,100,000	5,765,000
Total Pension Obligation Bonds				57,760,000	57,760,000	2,100,000	55,660,000
State Construction Loans							
Solar Energy Project	2003	—	—	3,167,000	—	264,435	2,902,565
Total State Construction Loans				3,167,000	—	264,435	2,902,565
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	12,088,588
Landfill Equipment Lease	—	—	—	—	—	—	264,819
Landfill Liability	—	—	—	—	—	—	719,948
Solar Project Gap funding	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	13,073,355
County Total Bonds and Other Long-Term Debt				\$ 60,927,000	\$ 57,760,000	\$ 2,364,435	\$ 71,635,920
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 21,527,220					

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues

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

Total Revenues —

Purchased Transportation	—
Other Expenses	—

Total Expenses —

Net Transit Income (Loss) —

Gain or Loss on Disposal of Fixed Assets —

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

Capital Additions to Equity

Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —

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

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

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 381,304	Total Roads	9,271,644
Clerk of the Board	203,318	Total Transportation Terminals	—
Administrative Officer	761,955	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,346,577	Total Public Ways and Facilities	9,271,644
Finance		Health	
Auditor-Controller	893,776	Total Public Health	3,858,585
Treasurer-Tax Collector	444,172	Total Medical Care	—
Assessor	1,225,250	Total Mental Health	2,791,232
Other	1,216,297	Total Drug and Alcohol Abuse Services	1,097,360
Total Finance	3,779,495	Total Health	7,747,177
Counsel		Sanitation	
County Counsel	670,126	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	670,126	Public Assistance	
Total Personnel	338,935	Welfare	
Total Elections	343,351	Administration	6,250,697
Total Communications	25,576	Aid Programs - Cash (Grants)	5,388,481
Total Property Management	635,464	Total Welfare	11,639,178
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	387,997
Courts	—	Other	—
Other	1,178,953	Total Social Services	387,997
Total Plant Acquisition	1,178,953	General Relief	
Total Promotion	92,324	Aid to Indigents	41,646
Total Other General	3,536,953	Indigent Burial	9,455
Total General	11,947,754	Total General Relief	51,101
Public Protection		Total Care of Court Wards	237,600
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	298,247	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	128,735	Workforce Investment Act (WIA)	—
Other Trial Court	3,720	Other	867,532
County Clerk	—	Total Other Public Assistance	867,532
Grand Jury (Including Audit)	64,994	Total Public Assistance	13,183,408
District Attorney-Prosecution	1,296,637	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	403,322	Total Library Services	631,675
Court Appointed Counsel	—	Total Agricultural Education	200,495
Other	107,507	Total Other Education	—
Total Judicial	2,303,162	Total Education	832,170
Total Police Protection	8,163,738	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	636,654
Adult Detention	1,943,147	Total Cultural Services	45,353
Juvenile Detention	—	Total Veteran Memorial Building	—
Probation	1,517,401	Total Small Craft Harbors	—
Total Detention and Correction	3,460,548	Total Recreation and Cultural	682,007
Total Fire Protection	546,203	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	791,230
Protective Inspection		Total Interest on Long-Term Debt	42,172
Agricultural Commissioner	665,530	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,243,886	Total Debt Service	833,402
Other	—	Total General County Expenditures Before Transfers	65,033,218
Total Protective Inspection	2,909,416	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	390,300	Governmental and Enterprise	—
Coroner	151,827	Total General County Expenditures and Transfers Out	\$ 65,033,218
Emergency Services	911,337		
Planning and Zoning	1,040,836		
Pound	559,649		
Other	98,640		
Total Other Protection	3,152,589		
Total Public Protection	20,535,656		

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

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

County of Calaveras

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

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 317,563

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	<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	\$ 59,645
Local Cash Grants	384,084
State Cash Grants	350,137
Federal Cash Grants	69,799
Other Revenues	25,207
Total Revenues	<u>888,872</u>
Purchased Transportation	587,281
Other Expenses	152,760
Total Expenses	<u>740,041</u>
Net Transit Income (Loss)	<u>148,831</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ 148,831</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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Calaveras

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 196,587
Total Operating Expenses	187,436
Net Operating Income (Loss)	9,151
Total Non-Operating Revenue	92,759
Total Non-Operating Expenses	78,002
Income (Loss) Before Operating Transfers	23,908
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 23,908
Current Year Capital Outlay (Enterprise Activity)	\$ 37,438

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 505,523	Total Roads	6,439,384
Clerk of the Board	188,870	Total Transportation Terminals	301,235
Administrative Officer	—	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	694,393	Total Public Ways and Facilities	6,740,619
Finance		Health	
Auditor-Controller	565,772	Total Public Health	2,078,765
Treasurer-Tax Collector	188,301	Total Medical Care	87,886
Assessor	877,685	Total Mental Health	3,265,062
Other	425	Total Drug and Alcohol Abuse Services	805,161
Total Finance	1,632,183	Total Health	6,236,874
Counsel		Sanitation	
County Counsel	163,031	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	163,031	Public Assistance	
Total Personnel	55,169	Welfare	
Total Elections	394,223	Administration	3,415,220
Total Communications	—	Aid Programs - Cash (Grants)	3,434,377
Total Property Management	909,542	Total Welfare	6,849,597
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	65,097
Courts	—	Other	8,346
Other	—	Total Social Services	73,443
Total Plant Acquisition	—	General Relief	
Total Promotion	9,581	Aid to Indigents	—
Total Other General	379,411	Indigent Burial	4,986
Total General	4,237,533	Total General Relief	4,986
Public Protection		Total Care of Court Wards	3,600
Judicial		Total Veteran Services	62,825
Trial Court Maintenance of Effort (MOE)	394,004	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	149,205	Workforce Investment Act (WIA)	—
Other Trial Court	190,745	Other	232,738
County Clerk	—	Total Other Public Assistance	232,738
Grand Jury (Including Audit)	14,321	Total Public Assistance	7,227,189
District Attorney-Prosecution	736,887	Education	
District Attorney-Family Support	610,940	Total School Administration	721
Public Defender	290,744	Total Library Services	673,037
Court Appointed Counsel	17,822	Total Agricultural Education	205,098
Other	210,672	Total Other Education	—
Total Judicial	2,615,340	Total Education	878,856
Total Police Protection	4,289,296	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	28,336
Adult Detention	2,306,275	Total Cultural Services	—
Juvenile Detention	349,432	Total Veteran Memorial Building	12,374
Probation	1,515,595	Total Small Craft Harbors	—
Total Detention and Correction	4,171,302	Total Recreation and Cultural	40,710
Total Fire Protection	60,000	Debt Service	
Total Flood Control - Soil and Water Conservation	9,581	Total Retirement of Long-Term Debt	453,315
Protective Inspection		Total Interest on Long-Term Debt	246,457
Agricultural Commissioner	893,017	Total Interest on Short-Term Notes and Warrants	9,690
Building Inspector	248,932	Total Debt Service	709,462
Other	—	Total General County Expenditures Before Transfers	39,595,258
Total Protective Inspection	1,141,949	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	45,060	Operating Transfers Between Funds Other Than	—
Recorder	188,870	Governmental and Enterprise	291
Coroner	126,945	Total General County Expenditures and Transfers Out	\$ 39,595,549
Emergency Services	212,447		
Planning and Zoning	248,932		
Pound	157,851		
Other	256,442		
Total Other Protection	1,236,547		
Total Public Protection	13,524,015		

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

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

County of Colusa

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	—	—	—	—	—	—	\$ 283,630
Compensated Absences	—	—	—	—	—	—	2,062,650
Postclosure Landfill Liability	—	—	—	—	—	—	996,599
Total Other Long-Term Debt Schedule				—	—	—	3,342,879
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 3,342,879

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 4,828,111
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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	\$ 72,319
Local Cash Grants	435,053
State Cash Grants	12,560
Federal Cash Grants	83,329
Other Revenues	43,447
Total Revenues	646,708
Purchased Transportation	—
Other Expenses	646,708
Total Expenses	646,708
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

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

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

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,730,174	Total Roads	125,035,339
Clerk of the Board	571,947	Total Transportation Terminals	—
Administrative Officer	3,660,208	Total Transportation Systems	1,696,589
Other	579,183	Total Parking Facilities	—
Total Legislative and Administrative	8,541,512	Total Public Ways and Facilities	126,731,928
Finance		Health	
Auditor-Controller	6,804,242	Total Public Health	62,702,880
Treasurer-Tax Collector	4,875,171	Total Medical Care	2,569,955
Assessor	14,989,976	Total Mental Health	101,190,853
Other	3,365,168	Total Drug and Alcohol Abuse Services	15,536,002
Total Finance	30,034,557	Total Health	181,999,690
Counsel		Sanitation	
County Counsel	3,662,979	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,662,979	Public Assistance	
Total Personnel	6,620,660	Welfare	
Total Elections	8,261,203	Administration	118,195,863
Total Communications	1,754,523	Aid Programs - Cash (Grants)	104,036,671
Total Property Management	27,693,628	Total Welfare	222,232,534
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	108,038,192
Courts	608	Other	2,184,900
Other	33,644,612	Total Social Services	110,223,092
Total Plant Acquisition	33,645,220	General Relief	
Total Promotion	45,642	Aid to Indigents	5,102,728
Total Other General	26,821,029	Indigent Burial	66,713
Total General	147,080,953	Total General Relief	5,169,441
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	674,567
Trial Court Maintenance of Effort (MOE)	15,110,942	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,486,579	Workforce Investment Act (WIA)	5,168,948
Other Trial Court	14,951,226	Other	47,390,086
County Clerk	—	Total Other Public Assistance	52,559,034
Grand Jury (Including Audit)	135,021	Total Public Assistance	390,858,668
District Attorney-Prosecution	23,460,234	Education	
District Attorney-Family Support	17,579,488	Total School Administration	—
Public Defender	18,952,116	Total Library Services	25,456,630
Court Appointed Counsel	2,075,778	Total Agricultural Education	240,611
Other	603,319	Total Other Education	—
Total Judicial	94,354,703	Total Education	25,697,241
Total Police Protection	95,772,659	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	72,107,722	Total Cultural Services	—
Juvenile Detention	22,859,180	Total Veteran Memorial Building	—
Probation	31,608,354	Total Small Craft Harbors	—
Total Detention and Correction	126,575,256	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	695,555	Total Retirement of Long-Term Debt	27,115,776
Protective Inspection		Total Interest on Long-Term Debt	27,045,896
Agricultural Commissioner	4,212,059	Total Interest on Short-Term Notes and Warrants	5,261,479
Building Inspector	15,558,108	Total Debt Service	59,423,151
Other	—	Total General County Expenditures Before Transfers	1,310,288,576
Total Protective Inspection	19,770,167	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	59,165,220
Local Agency Formation Commission (LAFCO)	205,401	Operating Transfers Between Funds Other Than	—
Recorder	10,951,392	Governmental and Enterprise	—
Coroner	2,488,409	Total General County Expenditures and Transfers Out	\$ 1,369,453,796
Emergency Services	8,200,461		
Planning and Zoning	10,789,057		
Pound	8,662,573		
Other	31,312		
Total Other Protection	41,328,605		
Total Public Protection	378,496,945		

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

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

County of Contra Costa

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

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 622,668,540

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 437,727,177
Total Deductions from Revenues	240,921,212
Net Patient Revenue	196,805,965
Total Other Operating Revenues	167,532,194
Total Operating Revenue	364,338,159
Total Operating Expenses	461,600,580
Net Operating Income (Loss)	(97,262,421)
Total Non-Operating Revenue	108,960,715
Total Non-Operating Expenses	15,179,866
Net Non-Operating Income	93,780,849
Net Income Before Extraordinary Items	(3,481,572)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(3,481,572)
Transfers In from the County	59,165,220
Transfers Out to the County	—
Net Transfers In (Out)	59,165,220
Net Income (Loss)	\$ 55,683,648
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

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

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

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 3,703,489
Total Operating Expenses	5,043,104
Net Operating Income (Loss)	(1,339,615)
Total Non-Operating Revenue	1,860,924
Total Non-Operating Expenses	145,988
Income (Loss) Before Operating Transfers	375,321
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 375,321
Current Year Capital Outlay (Enterprise Activity)	\$ 757,551

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Medical Insurance

Total Operating Revenue	\$ 1,383,000
Total Operating Expense	1,892,000
Net Operating Income (Loss)	(509,000)
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(509,000)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (509,000)
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: Sheriff Training Ctr

Total Operating Revenue	\$ 942,000
Total Operating Expense	1,504,000
Net Operating Income (Loss)	(562,000)
Total Non-Operating Revenue	391,000
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(171,000)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (171,000)
Current Year Capital Outlay	\$ —

Comments

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

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

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 387,273	Total Roads	3,159,145
Clerk of the Board	33,994	Total Transportation Terminals	—
Administrative Officer	346,668	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	767,935	Total Public Ways and Facilities	3,159,145
Finance		Health	
Auditor-Controller	678,096	Total Public Health	2,485,816
Treasurer-Tax Collector	276,760	Total Medical Care	—
Assessor	624,460	Total Mental Health	4,668,141
Other	94,669	Total Drug and Alcohol Abuse Services	640,795
Total Finance	1,673,985	Total Health	7,794,752
Counsel		Sanitation	
County Counsel	345,619	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	345,619	Public Assistance	
Total Personnel	346,668	Welfare	
Total Elections	194,057	Administration	3,254,680
Total Communications	—	Aid Programs - Cash (Grants)	9,068,064
Total Property Management	1,152,016	Total Welfare	12,322,744
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,869,422
Courts	—	Other	741,200
Other	406,720	Total Social Services	5,610,622
Total Plant Acquisition	406,720	General Relief	
Total Promotion	103,942	Aid to Indigents	27,805
Total Other General	1,465,761	Indigent Burial	19,000
Total General	6,456,703	Total General Relief	46,805
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	91,497
Trial Court Maintenance of Effort (MOE)	124,085	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	141,061	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	663,994
County Clerk	—	Total Other Public Assistance	663,994
Grand Jury (Including Audit)	24,149	Total Public Assistance	18,735,662
District Attorney-Prosecution	994,224	Education	
District Attorney-Family Support	2,112,563	Total School Administration	—
Public Defender	923,261	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	25,508
Other	—	Total Other Education	41,212
Total Judicial	4,319,343	Total Education	66,720
Total Police Protection	3,283,621	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	293,410
Adult Detention	2,561,458	Total Cultural Services	12,792
Juvenile Detention	2,406,221	Total Veteran Memorial Building	—
Probation	1,150,955	Total Small Craft Harbors	—
Total Detention and Correction	6,118,634	Total Recreation and Cultural	306,202
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	541,483
Protective Inspection		Total Interest on Long-Term Debt	520,592
Agricultural Commissioner	309,545	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	318,752	Total Debt Service	1,062,075
Other	—	Total General County Expenditures Before Transfers	53,415,861
Total Protective Inspection	628,297	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	231,642	Governmental and Enterprise	—
Coroner	69,989	Total General County Expenditures and Transfers Out	\$ 53,415,861
Emergency Services	101,120		
Planning and Zoning	212,306		
Pound	202,574		
Other	667,076		
Total Other Protection	1,484,707		
Total Public Protection	15,834,602		

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

County of Del Norte

* 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

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

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	254,456
Total Operating Expenses		456,520
Net Operating Income (Loss)		(202,064)
Total Non-Operating Revenue		739,001
Total Non-Operating Expenses		1,230,135
Income (Loss) Before Operating Transfers		(693,198)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(693,198)
Current Year Capital Outlay (Enterprise Activity)	\$	—

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

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

Comments

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

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

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,310,217	Total Roads	48,882,876
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,785,002	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	3,095,219	Total Public Ways and Facilities	48,882,876
Finance		Health	
Auditor-Controller	3,011,219	Total Public Health	16,957,545
Treasurer-Tax Collector	2,891,753	Total Medical Care	—
Assessor	4,151,928	Total Mental Health	13,514,400
Other	626,529	Total Drug and Alcohol Abuse Services	2,578,307
Total Finance	10,681,429	Total Health	33,050,252
Counsel		Sanitation	
County Counsel	2,664,226	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,664,226	Public Assistance	
Total Personnel	1,002,258	Welfare	
Total Elections	3,652,042	Administration	9,733,148
Total Communications	3,620,930	Aid Programs - Cash (Grants)	13,511,198
Total Property Management	4,347,478	Total Welfare	23,244,346
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	8,642,008
Courts	—	Other	4,825,204
Other	4,202,965	Total Social Services	13,467,212
Total Plant Acquisition	4,202,965	General Relief	
Total Promotion	652,607	Aid to Indigents	160,194
Total Other General	7,843,593	Indigent Burial	—
Total General	41,762,747	Total General Relief	160,194
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	433,577
Trial Court Maintenance of Effort (MOE)	732,608	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	240,086	Workforce Investment Act (WIA)	—
Other Trial Court	4,523,612	Other	3,071,349
County Clerk	—	Total Other Public Assistance	3,071,349
Grand Jury (Including Audit)	209,559	Total Public Assistance	40,376,678
District Attorney-Prosecution	6,878,141	Education	
District Attorney-Family Support	4,776,981	Total School Administration	—
Public Defender	2,603,771	Total Library Services	2,929,170
Court Appointed Counsel	—	Total Agricultural Education	319,903
Other	—	Total Other Education	—
Total Judicial	19,964,758	Total Education	3,249,073
Total Police Protection	29,867,660	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	940,641
Adult Detention	12,677,528	Total Cultural Services	130,914
Juvenile Detention	4,639,412	Total Veteran Memorial Building	—
Probation	6,672,879	Total Small Craft Harbors	—
Total Detention and Correction	23,989,819	Total Recreation and Cultural	1,071,555
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	6,842,611	Total Retirement of Long-Term Debt	1,859,731
Protective Inspection		Total Interest on Long-Term Debt	437,701
Agricultural Commissioner	1,484,096	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	7,035,249	Total Debt Service	2,297,432
Other	—	Total General County Expenditures Before Transfers	273,191,327
Total Protective Inspection	8,519,345	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	122,887
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,399,409	Governmental and Enterprise	1,210,342
Coroner	694,382	Total General County Expenditures and Transfers Out	\$ 274,524,556
Emergency Services	1,330,432		
Planning and Zoning	4,164,499		
Pound	1,977,077		
Other	3,750,722		
Total Other Protection	13,316,521		
Total Public Protection	102,500,714		

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

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

County of El Dorado

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

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 8,959,831
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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	\$ 41,874
Local Cash Grants	59,762
State Cash Grants	261,515
Federal Cash Grants	11,079
Other Revenues	9,043
Total Revenues	383,273
Purchased Transportation	370,919
Other Expenses	57,401
Total Expenses	428,320
Net Transit Income (Loss)	(45,047)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (45,047)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

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

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	708,923
Total Operating Expenses		1,011,742
Net Operating Income (Loss)		(302,819)
Total Non-Operating Revenue		1,336,308
Total Non-Operating Expenses		5,969
Income (Loss) Before Operating Transfers		1,027,520
Transfers In from the County		122,887
Transfers Out to the County		—
Net Transfers In (Out)		122,887
Net Income (Loss)	\$	1,150,407
Current Year Capital Outlay (Enterprise Activity)	\$	421,281

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,039,002	Total Roads	50,277,740
Clerk of the Board	636,807	Total Transportation Terminals	—
Administrative Officer	1,583,854	Total Transportation Systems	2,341,047
Other	2,805,283	Total Parking Facilities	—
Total Legislative and Administrative	6,064,946	Total Public Ways and Facilities	52,618,787
Finance		Health	
Auditor-Controller	7,390,400	Total Public Health	88,815,496
Treasurer-Tax Collector	1,634,097	Total Medical Care	3,392,095
Assessor	11,374,181	Total Mental Health	53,864,848
Other	644,838	Total Drug and Alcohol Abuse Services	17,818,677
Total Finance	21,043,516	Total Health	163,891,116
Counsel		Sanitation	
County Counsel	3,076,353	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,076,353	Public Assistance	
Total Personnel	1,896,237	Welfare	
Total Elections	4,763,523	Administration	172,164,291
Total Communications	—	Aid Programs - Cash (Grants)	220,506,136
Total Property Management	15,603,223	Total Welfare	392,670,427
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	85,337,277
Courts	—	Other	—
Other	2,622,419	Total Social Services	85,337,277
Total Plant Acquisition	2,622,419	General Relief	
Total Promotion	481,399	Aid to Indigents	4,540,537
Total Other General	5,550,816	Indigent Burial	—
Total General	61,102,432	Total General Relief	4,540,537
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	192,413
Trial Court Maintenance of Effort (MOE)	16,555,553	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,921,568	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	7,800,888
County Clerk	—	Total Other Public Assistance	7,800,888
Grand Jury (Including Audit)	47,570	Total Public Assistance	490,541,542
District Attorney-Prosecution	26,497,985	Education	
District Attorney-Family Support	22,818,360	Total School Administration	—
Public Defender	11,978,812	Total Library Services	28,588,679
Court Appointed Counsel	4,343,212	Total Agricultural Education	527,972
Other	802,413	Total Other Education	—
Total Judicial	85,965,473	Total Education	29,116,651
Total Police Protection	82,596,573	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	3,331,118
Adult Detention	50,562,729	Total Cultural Services	—
Juvenile Detention	31,158,955	Total Veteran Memorial Building	—
Probation	23,242,772	Total Small Craft Harbors	—
Total Detention and Correction	104,964,456	Total Recreation and Cultural	3,331,118
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	9,940,000
Protective Inspection		Total Interest on Long-Term Debt	20,245,477
Agricultural Commissioner	8,904,300	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	30,185,477
Other	807,210	Total General County Expenditures Before Transfers	1,143,991,031
Total Protective Inspection	9,711,510	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	543,266	Operating Transfers Between Funds Other Than	—
Recorder	2,129,939	Governmental and Enterprise	—
Coroner	2,057,800	Total General County Expenditures and Transfers Out	\$ 1,143,991,031
Emergency Services	—		
Planning and Zoning	23,903,726		
Pound	—		
Other	1,331,165		
Total Other Protection	29,965,896		
Total Public Protection	313,203,908		

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

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

County of Fresno

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	\$ 164,035,000	\$ 20,875,000
Refunding Series 2002	2002	2009	2018	117,055,000	117,055,000	—	117,055,000
Pension Obligation Bonds 2004	2004	2006	2034	402,897,749	402,897,749	3,000,000	399,897,749
POB - Reduce Pension Liability	2006	2029	2046	390,151,314	390,151,314	—	390,151,314
Total Pension Obligation Bonds				1,095,014,063	1,095,014,063	167,035,000	927,979,063
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	39,877,408
Disposal Site Comp Absences	—	—	—	—	—	—	53,248
Postclosure Landfill Liability	—	—	—	—	—	—	24,685,017
Total Other Long-Term Debt Schedule				—	—	—	64,615,673
County Total Bonds and Other Long-Term Debt				\$ 1,095,014,063	\$ 1,095,014,063	\$ 167,035,000	\$ 992,594,736

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 51,964,114

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	<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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Fresno

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: In November 1998, county voters approved a 1/8 of one percent local sales tax, referred to as Measure B. This revenue provides funds for improvement of library services throughout Fresno County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure B revenue in the amount of \$14.4 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 354,232	Total Roads	4,657,858
Clerk of the Board	180,034	Total Transportation Terminals	—
Administrative Officer	242,859	Total Transportation Systems	—
Other	6,490	Total Parking Facilities	—
Total Legislative and Administrative	783,615	Total Public Ways and Facilities	4,657,858
Finance		Health	
Auditor-Controller	459,195	Total Public Health	4,465,497
Treasurer-Tax Collector	144,391	Total Medical Care	335,694
Assessor	871,064	Total Mental Health	5,946,544
Other	306,530	Total Drug and Alcohol Abuse Services	1,407,862
Total Finance	1,781,180	Total Health	12,155,597
Counsel		Sanitation	
County Counsel	149,150	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	149,150	Public Assistance	
Total Personnel	133,375	Welfare	
Total Elections	365,119	Administration	8,647,592
Total Communications	—	Aid Programs - Cash (Grants)	5,416,872
Total Property Management	811,536	Total Welfare	14,064,464
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	5,266,694
Courts	194,722	Other	—
Other	62,212	Total Social Services	5,266,694
Total Plant Acquisition	256,934	General Relief	
Total Promotion	7,436	Aid to Indigents	91,968
Total Other General	1,026,776	Indigent Burial	3,744
Total General	5,315,121	Total General Relief	95,712
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	38,514
Trial Court Maintenance of Effort (MOE)	293,016	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	345,360	Workforce Investment Act (WIA)	436,126
Other Trial Court	212,280	Other	980,225
County Clerk	—	Total Other Public Assistance	1,416,351
Grand Jury (Including Audit)	22,638	Total Public Assistance	20,881,735
District Attorney-Prosecution	1,044,718	Education	
District Attorney-Family Support	735,960	Total School Administration	—
Public Defender	315,939	Total Library Services	132,672
Court Appointed Counsel	—	Total Agricultural Education	230,697
Other	5,333	Total Other Education	—
Total Judicial	2,975,244	Total Education	363,369
Total Police Protection	5,422,948	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	3,164,199	Total Cultural Services	—
Juvenile Detention	985,040	Total Veteran Memorial Building	—
Probation	1,106,777	Total Small Craft Harbors	—
Total Detention and Correction	5,256,016	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	10,460	Total Retirement of Long-Term Debt	275,867
Protective Inspection		Total Interest on Long-Term Debt	150,378
Agricultural Commissioner	1,673,220	Total Interest on Short-Term Notes and Warrants	9,444
Building Inspector	454,026	Total Debt Service	435,689
Other	—	Total General County Expenditures Before Transfers	61,901,393
Total Protective Inspection	2,127,246	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	465,927	Governmental and Enterprise	186,017
Coroner	58,075	Total General County Expenditures and Transfers Out	\$ 62,087,410
Emergency Services	45,950		
Planning and Zoning	1,159,531		
Pound	343,214		
Other	227,413		
Total Other Protection	2,300,110		
Total Public Protection	18,092,024		

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

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

County of Glenn

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

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 5,966,016
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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	1,865
Net Patient Revenue	(1,865)
Total Other Operating Revenues	—
Total Operating Revenue	(1,865)
Total Operating Expenses	—
Net Operating Income (Loss)	(1,865)
Total Non-Operating Revenue	1,047,745
Total Non-Operating Expenses	13,100
Net Non-Operating Income	1,034,645
Net Income Before Extraordinary Items	1,032,780
Extraordinary Items	—
Income (Loss) Before Operating Transfers	1,032,780
Transfers In from the County	—
Transfers Out to the County	17,050
Net Transfers In (Out)	(17,050)
Net Income (Loss)	\$ 1,015,730
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

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

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

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

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 752,563	Total Roads	12,337,720
Clerk of the Board	82,246	Total Transportation Terminals	—
Administrative Officer	717,431	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,552,240	Total Public Ways and Facilities	12,337,720
Finance		Health	
Auditor-Controller	1,066,863	Total Public Health	24,576,759
Treasurer-Tax Collector	772,147	Total Medical Care	2,477,129
Assessor	2,136,635	Total Mental Health	25,214,433
Other	642,588	Total Drug and Alcohol Abuse Services	2,608,901
Total Finance	4,618,233	Total Health	54,877,222
Counsel		Sanitation	
County Counsel	1,927,959	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,927,959	Public Assistance	
Total Personnel	548,850	Welfare	
Total Elections	1,631,396	Administration	41,457,431
Total Communications	140,886	Aid Programs - Cash (Grants)	11,461,612
Total Property Management	2,088,718	Total Welfare	52,919,043
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	8,222,588
Courts	—	Other	—
Other	4,080,685	Total Social Services	8,222,588
Total Plant Acquisition	4,080,685	General Relief	
Total Promotion	180,896	Aid to Indigents	1,527,033
Total Other General	1,374,395	Indigent Burial	—
Total General	18,144,258	Total General Relief	1,527,033
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	121,426
Trial Court Maintenance of Effort (MOE)	933,601	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	212,278	Workforce Investment Act (WIA)	2,274,067
Other Trial Court	95,314	Other	—
County Clerk	—	Total Other Public Assistance	2,274,067
Grand Jury (Including Audit)	48,510	Total Public Assistance	65,064,157
District Attorney-Prosecution	4,055,652	Education	
District Attorney-Family Support	4,830,092	Total School Administration	—
Public Defender	2,984,243	Total Library Services	2,771,318
Court Appointed Counsel	326,612	Total Agricultural Education	125,108
Other	—	Total Other Education	—
Total Judicial	13,486,302	Total Education	2,896,426
Total Police Protection	12,464,901	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	739,833
Adult Detention	9,236,923	Total Cultural Services	—
Juvenile Detention	2,501,712	Total Veteran Memorial Building	31,834
Probation	5,561,908	Total Small Craft Harbors	—
Total Detention and Correction	17,300,543	Total Recreation and Cultural	771,667
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	150,319	Total Retirement of Long-Term Debt	1,051,051
Protective Inspection		Total Interest on Long-Term Debt	947,000
Agricultural Commissioner	615,769	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,325,107	Total Debt Service	1,998,051
Other	—	Total General County Expenditures Before Transfers	211,538,572
Total Protective Inspection	1,940,876	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	41,514	Operating Transfers Between Funds Other Than	—
Recorder	753,577	Governmental and Enterprise	—
Coroner	638,876	Total General County Expenditures and Transfers Out	\$ 211,538,572
Emergency Services	153,084		
Planning and Zoning	6,825,896		
Pound	1,067,403		
Other	625,780		
Total Other Protection	10,106,130		
Total Public Protection	55,449,071		

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

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

County of Humboldt

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

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 30,818,524
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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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Humboldt

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	2,278,131
Total Operating Expenses		2,404,223
Net Operating Income (Loss)		(126,092)
Total Non-Operating Revenue		1,417,711
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		1,291,619
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	1,291,619
Current Year Capital Outlay (Enterprise Activity)	\$	3,630,357

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,338,167	Total Roads	11,007,348
Clerk of the Board	224,449	Total Transportation Terminals	—
Administrative Officer	918,597	Total Transportation Systems	—
Other	3,993	Total Parking Facilities	—
Total Legislative and Administrative	2,485,206	Total Public Ways and Facilities	11,007,348
Finance		Health	
Auditor-Controller	1,461,870	Total Public Health	20,731,417
Treasurer-Tax Collector	1,068,137	Total Medical Care	—
Assessor	2,043,318	Total Mental Health	16,039,196
Other	291,859	Total Drug and Alcohol Abuse Services	2,224,116
Total Finance	4,865,184	Total Health	38,994,729
Counsel		Sanitation	
County Counsel	1,527,121	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,527,121	Public Assistance	
Total Personnel	948,272	Welfare	
Total Elections	560,723	Administration	17,887,805
Total Communications	—	Aid Programs - Cash (Grants)	38,480,429
Total Property Management	5,791,576	Total Welfare	56,368,234
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	14,412,537
Courts	—	Other	—
Other	2,236,126	Total Social Services	14,412,537
Total Plant Acquisition	2,236,126	General Relief	
Total Promotion	—	Aid to Indigents	4,473
Total Other General	432,639	Indigent Burial	41,697
Total General	18,846,847	Total General Relief	46,170
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	85,344
Trial Court Maintenance of Effort (MOE)	1,075,276	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	643,762	Workforce Investment Act (WIA)	4,954,760
Other Trial Court	2,386	Other	8,700,362
County Clerk	—	Total Other Public Assistance	13,655,122
Grand Jury (Including Audit)	68,900	Total Public Assistance	84,567,407
District Attorney-Prosecution	3,764,750	Education	
District Attorney-Family Support	3,438,095	Total School Administration	—
Public Defender	1,695,137	Total Library Services	766,406
Court Appointed Counsel	—	Total Agricultural Education	303,482
Other	1,631,337	Total Other Education	149,694
Total Judicial	12,319,643	Total Education	1,219,582
Total Police Protection	18,726,350	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	476,478
Adult Detention	11,341,616	Total Cultural Services	—
Juvenile Detention	2,707,864	Total Veteran Memorial Building	—
Probation	4,668,089	Total Small Craft Harbors	—
Total Detention and Correction	18,717,569	Total Recreation and Cultural	476,478
Total Fire Protection	4,813,188	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,693,407
Protective Inspection		Total Interest on Long-Term Debt	4,204,373
Agricultural Commissioner	2,646,256	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,624,008	Total Debt Service	6,897,780
Other	—	Total General County Expenditures Before Transfers	229,615,051
Total Protective Inspection	4,270,264	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	623,119	Governmental and Enterprise	866,203
Coroner	—	Total General County Expenditures and Transfers Out	\$ 230,481,254
Emergency Services	678,659		
Planning and Zoning	1,290,559		
Pound	1,118		
Other	6,164,411		
Total Other Protection	8,757,866		
Total Public Protection	67,604,880		

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

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

County of Imperial

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	\$ 6,430,000	\$ 28,745,000
Pension Bond Series A	2003	2012	2031	33,265,000	33,265,000	—	33,265,000
Total Pension Obligation Bonds				68,440,000	68,440,000	6,430,000	62,010,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	8,574,436
Digital Mail Processor	—	—	—	—	—	—	57,053
Lease - 800MHZ Radio Equipment	—	—	—	—	—	—	466,149
Lease - Paver	—	—	—	—	—	—	73,919
Lease - Pumpers	—	—	—	—	—	—	—
Lease - Wheel Loader	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	9,171,557
County Total Bonds and Other Long-Term Debt				\$ 68,440,000	\$ 68,440,000	\$ 6,430,000	\$ 71,181,557

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 7,261,874
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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	\$ 418,351
Local Cash Grants	1,914,163
State Cash Grants	—
Federal Cash Grants	2,116,498
Other Revenues	12,496
Total Revenues	4,461,508
Purchased Transportation	3,343,673
Other Expenses	128,726
Total Expenses	3,472,399
Net Transit Income (Loss)	989,109
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 989,109
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

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

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 706,144
Total Operating Expenses	1,264,995
Net Operating Income (Loss)	(558,851)
Total Non-Operating Revenue	2,979
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(555,872)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (555,872)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 467,389	Total Roads	4,180,200
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	664,397	Total Transportation Systems	—
Other	94,661	Total Parking Facilities	—
Total Legislative and Administrative	1,226,447	Total Public Ways and Facilities	4,180,200
Finance		Health	
Auditor-Controller	651,286	Total Public Health	4,955,089
Treasurer-Tax Collector	386,616	Total Medical Care	—
Assessor	744,543	Total Mental Health	2,890,385
Other	140,989	Total Drug and Alcohol Abuse Services	636,906
Total Finance	1,923,434	Total Health	8,482,380
Counsel		Sanitation	
County Counsel	654,202	Total Refuse Collection and Disposal	24,659
Other	—	Total Sanitation	24,659
Total Counsel	654,202	Public Assistance	
Total Personnel	287,816	Welfare	
Total Elections	241,829	Administration	4,218,291
Total Communications	—	Aid Programs - Cash (Grants)	1,717,390
Total Property Management	1,101,832	Total Welfare	5,935,681
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	100,000	Total Social Services	—
Total Plant Acquisition	100,000	General Relief	
Total Promotion	316,680	Aid to Indigents	185,931
Total Other General	3,411,410	Indigent Burial	—
Total General	9,263,650	Total General Relief	185,931
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	128,347
Trial Court Maintenance of Effort (MOE)	610,440	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	242,417	Workforce Investment Act (WIA)	53,113
Other Trial Court	8,409	Other	—
County Clerk	60,406	Total Other Public Assistance	53,113
Grand Jury (Including Audit)	21,876	Total Public Assistance	6,303,072
District Attorney-Prosecution	948,145	Education	
District Attorney-Family Support	857,739	Total School Administration	—
Public Defender	664,981	Total Library Services	675,785
Court Appointed Counsel	9,696	Total Agricultural Education	89,669
Other	224,174	Total Other Education	—
Total Judicial	3,648,283	Total Education	765,454
Total Police Protection	4,857,341	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,534,829
Adult Detention	3,142,623	Total Cultural Services	151,475
Juvenile Detention	1,833,048	Total Veteran Memorial Building	—
Probation	1,274,631	Total Small Craft Harbors	—
Total Detention and Correction	6,250,302	Total Recreation and Cultural	1,686,304
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	835,899
Protective Inspection		Total Interest on Long-Term Debt	125,072
Agricultural Commissioner	380,296	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	281,152	Total Debt Service	960,971
Other	—	Total General County Expenditures Before Transfers	52,554,321
Total Protective Inspection	661,448	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	231,168
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	146,926	Governmental and Enterprise	169,441
Coroner	83,772	Total General County Expenditures and Transfers Out	\$ 52,954,930
Emergency Services	193,929		
Planning and Zoning	2,522,187		
Pound	443,843		
Other	2,079,600		
Total Other Protection	5,470,257		
Total Public Protection	20,887,631		

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

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

County of Inyo

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	—	—	—	—	—	—	\$ 1,509,710
Compensated Absences - Enterprise	—	—	—	—	—	—	80,479
Financial System & Infrastructure	—	—	—	—	—	—	1,104,132
Fuel Tank Loan	—	—	—	—	—	—	23,000
Insurance Claims Liability	—	—	—	—	—	—	292,000
Landfill Closure & Postclosure	—	—	—	—	—	—	550,733
Sheriff Radio - Lease	—	—	—	—	—	—	133,363
Solid Waste Equip - Lease	—	—	—	—	—	—	100,608
Total Other Long-Term Debt Schedule				—	—	—	3,794,025
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 3,794,025
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	1,247,380					

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

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

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 948,888
Total Operating Expenses	1,049,646
Net Operating Income (Loss)	(100,758)
Total Non-Operating Revenue	306,965
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	206,207
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 206,207
Current Year Capital Outlay (Enterprise Activity)	\$ 1,034,778

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Mosquito Abatement

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

Other Enterprise Statement of Revenues and Expenses: Water

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,146,545	Total Roads	41,974,123
Clerk of the Board	709,172	Total Transportation Terminals	—
Administrative Officer	2,645,743	Total Transportation Systems	—
Other	5,706,386	Total Parking Facilities	—
Total Legislative and Administrative	11,207,846	Total Public Ways and Facilities	41,974,123
Finance		Health	
Auditor-Controller	3,376,139	Total Public Health	35,245,675
Treasurer-Tax Collector	4,198,287	Total Medical Care	1,834,795
Assessor	8,184,530	Total Mental Health	78,475,385
Other	827,933	Total Drug and Alcohol Abuse Services	11,790,292
Total Finance	16,586,889	Total Health	127,346,147
Counsel		Sanitation	
County Counsel	3,980,681	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,980,681	Public Assistance	
Total Personnel	2,246,694	Welfare	
Total Elections	2,670,774	Administration	141,873,151
Total Communications	1,119,171	Aid Programs - Cash (Grants)	170,697,710
Total Property Management	19,108,708	Total Welfare	312,570,861
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	3,903,319
Courts	—	Other	—
Other	5,749,837	Total Social Services	3,903,319
Total Plant Acquisition	5,749,837	General Relief	
Total Promotion	740,704	Aid to Indigents	234,503
Total Other General	10,191,405	Indigent Burial	—
Total General	73,602,709	Total General Relief	234,503
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	529,707
Trial Court Maintenance of Effort (MOE)	14,481,562	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,869,581	Workforce Investment Act (WIA)	19,236,278
Other Trial Court	7,390,242	Other	28,816,823
County Clerk	382,098	Total Other Public Assistance	48,053,101
Grand Jury (Including Audit)	209,622	Total Public Assistance	365,291,491
District Attorney-Prosecution	18,803,674	Education	
District Attorney-Family Support	21,913,057	Total School Administration	—
Public Defender	15,221,781	Total Library Services	9,446,812
Court Appointed Counsel	—	Total Agricultural Education	431,185
Other	—	Total Other Education	—
Total Judicial	81,271,617	Total Education	9,877,997
Total Police Protection	73,304,055	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	13,179,804
Adult Detention	59,313,849	Total Cultural Services	—
Juvenile Detention	26,814,288	Total Veteran Memorial Building	173,698
Probation	23,603,276	Total Small Craft Harbors	—
Total Detention and Correction	109,731,413	Total Recreation and Cultural	13,353,502
Total Fire Protection	105,197,267	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	15,641,055
Protective Inspection		Total Interest on Long-Term Debt	22,819,094
Agricultural Commissioner	4,994,358	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	7,450,159	Total Debt Service	38,460,149
Other	—	Total General County Expenditures Before Transfers	1,065,031,239
Total Protective Inspection	12,444,517	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	34,379,018
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	2,664,105	Governmental and Enterprise	—
Coroner	2,347,300	Total General County Expenditures and Transfers Out	\$ 1,099,410,257
Emergency Services	—		
Planning and Zoning	3,416,616		
Pound	3,986,379		
Other	761,852		
Total Other Protection	13,176,252		
Total Public Protection	395,125,121		

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

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

County of Kern

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	\$ 3,944,307	\$ 29,773,303
Pension Obligation Bonds	1995	1997	2022	227,629,808	186,573,523	22,377,698	164,195,825
Unfunded Actuarial Pension Liability	2003	2003	2023	288,177,067	288,177,067	640,000	287,537,067
Total Pension Obligation Bonds				549,642,764	508,468,200	26,962,005	481,506,195
Special Assessment Bonds							
1915 Act Bond	1972	1990	2009	400,000	240,000	15,000	225,000
Total Special Assessment Bonds				400,000	240,000	15,000	225,000
Other Long-Term Debt Schedule							
Public Health Facility Lease	—	—	—	—	—	—	3,660,000
Capital Lease Purchase Agreement	—	—	—	—	—	—	5,441,701
Closure/Postclosure Liability	—	—	—	—	—	—	71,495,272
Comp Absences	—	—	—	—	—	—	48,127,939
Compensated Absences	—	—	—	—	—	—	11,627,838
Detention Facility Improvements	—	—	—	—	—	—	2,340,549
Election/Voting System	—	—	—	—	—	—	—
Professional Liability	—	—	—	—	—	—	8,816,000
Total Other Long-Term Debt Schedule				—	—	—	151,509,299
County Total Bonds and Other Long-Term Debt				\$ 550,042,764	\$ 508,708,200	\$ 26,977,005	\$ 633,240,494

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 80,221,363
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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	\$ 452,156,099
Total Deductions from Revenues	343,690,332
Net Patient Revenue	108,465,767
Total Other Operating Revenues	7,018,185
Total Operating Revenue	115,483,952
Total Operating Expenses	235,093,297
Net Operating Income (Loss)	(119,609,345)
Total Non-Operating Revenue	79,155,305
Total Non-Operating Expenses	3,548,778
Net Non-Operating Income	75,606,527
Net Income Before Extraordinary Items	(44,002,818)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(44,002,818)
Transfers In from the County	34,379,018
Transfers Out to the County	—
Net Transfers In (Out)	34,379,018
Net Income (Loss)	\$ (9,623,800)
Current Year Capital Outlay (Enterprise Activity)	\$ 2,122,255

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 604,051
Local Cash Grants	2,254,981
State Cash Grants	1,459,449
Federal Cash Grants	1,641,343
Other Revenues	115,441
Total Revenues	6,075,265
Purchased Transportation	3,332,724
Other Expenses	2,665,898
Total Expenses	5,998,622
Net Transit Income (Loss)	76,643
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 76,643
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

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

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 3,721,763
Total Operating Expenses	5,433,486
Net Operating Income (Loss)	(1,711,723)
Total Non-Operating Revenue	4,983,492
Total Non-Operating Expenses	409,572
Income (Loss) Before Operating Transfers	2,862,197
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 2,862,197
Current Year Capital Outlay (Enterprise Activity)	\$ 10,270,345

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Golf Course

Total Operating Revenue	\$ 5,273,748
Total Operating Expense	4,844,833
Net Operating Income (Loss)	428,915
Total Non-Operating Revenue	129,571
Total Non-Operating Expenses	165,970
Income (Loss) Before Operating Transfers	392,516
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 392,516
Current Year Capital Outlay	\$ —

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 666,615	Total Roads	5,475,403
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	778,383	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,444,998	Total Public Ways and Facilities	5,475,403
Finance		Health	
Auditor-Controller	2,090,761	Total Public Health	10,275,648
Treasurer-Tax Collector	—	Total Medical Care	3,362,068
Assessor	1,970,386	Total Mental Health	9,625,666
Other	—	Total Drug and Alcohol Abuse Services	1,868,082
Total Finance	4,061,147	Total Health	25,131,464
Counsel		Sanitation	
County Counsel	823,209	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	823,209	Public Assistance	
Total Personnel	981,526	Welfare	
Total Elections	751,820	Administration	22,663,454
Total Communications	1,154,691	Aid Programs - Cash (Grants)	25,689,987
Total Property Management	1,518,631	Total Welfare	48,353,441
Plant Acquisition		Social Services	
Jails	1,845,955	Administration and Programs	287,433
Courts	—	Other	325,817
Other	1,567,971	Total Social Services	613,250
Total Plant Acquisition	3,413,926	General Relief	
Total Promotion	134,883	Aid to Indigents	34,895
Total Other General	1,033,400	Indigent Burial	14,600
Total General	15,318,231	Total General Relief	49,495
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	466,811
Trial Court Maintenance of Effort (MOE)	851,884	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	9,769,172
Other Trial Court	542,988	Other	796,384
County Clerk	—	Total Other Public Assistance	10,565,556
Grand Jury (Including Audit)	74,943	Total Public Assistance	60,048,553
District Attorney-Prosecution	4,987,780	Education	
District Attorney-Family Support	4,306,167	Total School Administration	—
Public Defender	390,282	Total Library Services	1,527,860
Court Appointed Counsel	1,618,420	Total Agricultural Education	219,501
Other	19,756	Total Other Education	—
Total Judicial	12,792,220	Total Education	1,747,361
Total Police Protection	12,777,546	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,559,113
Adult Detention	8,349,572	Total Cultural Services	—
Juvenile Detention	2,761,694	Total Veteran Memorial Building	—
Probation	7,895,318	Total Small Craft Harbors	—
Total Detention and Correction	19,006,584	Total Recreation and Cultural	1,559,113
Total Fire Protection	9,751,290	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	411,733
Protective Inspection		Total Interest on Long-Term Debt	503,537
Agricultural Commissioner	2,182,972	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	429,850	Total Debt Service	915,270
Other	—	Total General County Expenditures Before Transfers	169,144,073
Total Protective Inspection	2,612,822	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	65,557	Operating Transfers Between Funds Other Than	—
Recorder	561,641	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 169,144,073
Emergency Services	—		
Planning and Zoning	822,530		
Pound	558,488		
Other	—		
Total Other Protection	2,008,216		
Total Public Protection	58,948,678		

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

County of Kings

* 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

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

Total Capital Additions to Equity

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

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 480,362	Total Roads	7,903,467
Clerk of the Board	120,676	Total Transportation Terminals	—
Administrative Officer	497,992	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,099,030	Total Public Ways and Facilities	7,903,467
Finance		Health	
Auditor-Controller	852,997	Total Public Health	4,818,150
Treasurer-Tax Collector	864,864	Total Medical Care	—
Assessor	1,105,371	Total Mental Health	9,048,057
Other	94,702	Total Drug and Alcohol Abuse Services	3,390,897
Total Finance	2,917,934	Total Health	17,257,104
Counsel		Sanitation	
County Counsel	588,211	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	588,211	Public Assistance	
Total Personnel	533,046	Welfare	
Total Elections	860,369	Administration	12,108,307
Total Communications	27,527	Aid Programs - Cash (Grants)	16,793,596
Total Property Management	1,248,436	Total Welfare	28,901,903
Plant Acquisition		Social Services	
Jails	74,123	Administration and Programs	1,141,318
Courts	—	Other	—
Other	1,112,554	Total Social Services	1,141,318
Total Plant Acquisition	1,186,677	General Relief	
Total Promotion	2,026,248	Aid to Indigents	180,423
Total Other General	3,436,078	Indigent Burial	14,537
Total General	13,923,556	Total General Relief	194,960
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	152,044
Trial Court Maintenance of Effort (MOE)	167,964	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	152,794	Workforce Investment Act (WIA)	—
Other Trial Court	3,599	Other	1,811,043
County Clerk	—	Total Other Public Assistance	1,811,043
Grand Jury (Including Audit)	66,177	Total Public Assistance	32,201,268
District Attorney-Prosecution	2,474,883	Education	
District Attorney-Family Support	2,581,562	Total School Administration	—
Public Defender	1,153,598	Total Library Services	1,236,444
Court Appointed Counsel	—	Total Agricultural Education	162,109
Other	922,110	Total Other Education	—
Total Judicial	7,522,687	Total Education	1,398,553
Total Police Protection	9,715,320	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,985,284
Adult Detention	7,747,751	Total Cultural Services	336,774
Juvenile Detention	1,372,153	Total Veteran Memorial Building	—
Probation	2,048,205	Total Small Craft Harbors	—
Total Detention and Correction	11,168,109	Total Recreation and Cultural	2,322,058
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	—
Protective Inspection		Total Interest on Long-Term Debt	—
Agricultural Commissioner	640,899	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,879,131	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	108,704,855
Total Protective Inspection	2,520,030	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	72,145
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	411,747	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 108,777,000
Emergency Services	285,728		
Planning and Zoning	1,193,832		
Pound	812,410		
Other	68,986		
Total Other Protection	2,772,703		
Total Public Protection	33,698,849		

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

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

County of Lake

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	—	—	—	—	—	—	\$ 3,133,740
Postclosure Landfill Liability	—	—	—	—	—	—	3,761,534
Total Other Long-Term Debt Schedule				—	—	—	6,895,274
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 6,895,274

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ —
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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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Lake

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

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 295,510	Total Roads	7,492,828
Clerk of the Board	108,648	Total Transportation Terminals	—
Administrative Officer	329,957	Total Transportation Systems	245,851
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	734,115	Total Public Ways and Facilities	7,738,679
Finance		Health	
Auditor-Controller	565,010	Total Public Health	2,206,814
Treasurer-Tax Collector	297,349	Total Medical Care	—
Assessor	681,403	Total Mental Health	3,821,704
Other	191,694	Total Drug and Alcohol Abuse Services	1,574,138
Total Finance	1,735,456	Total Health	7,602,656
Counsel		Sanitation	
County Counsel	329,069	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	329,069	Public Assistance	
Total Personnel	233,674	Welfare	
Total Elections	364,994	Administration	5,007,353
Total Communications	629,465	Aid Programs - Cash (Grants)	7,317,979
Total Property Management	936,409	Total Welfare	12,325,332
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,327,655
Courts	42,210	Other	—
Other	390,067	Total Social Services	1,327,655
Total Plant Acquisition	432,277	General Relief	
Total Promotion	781,358	Aid to Indigents	340,598
Total Other General	1,837,549	Indigent Burial	23,151
Total General	8,014,366	Total General Relief	363,749
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	90,236
Trial Court Maintenance of Effort (MOE)	379,561	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	101,760	Workforce Investment Act (WIA)	—
Other Trial Court	166,648	Other	385,024
County Clerk	42,670	Total Other Public Assistance	385,024
Grand Jury (Including Audit)	21,973	Total Public Assistance	14,491,996
District Attorney-Prosecution	781,888	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	492,091	Total Library Services	—
Court Appointed Counsel	932,376	Total Agricultural Education	85,001
Other	—	Total Other Education	—
Total Judicial	2,918,967	Total Education	85,001
Total Police Protection	3,459,167	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	109,536
Adult Detention	5,007,280	Total Cultural Services	—
Juvenile Detention	1,604,876	Total Veteran Memorial Building	—
Probation	1,071,162	Total Small Craft Harbors	—
Total Detention and Correction	7,683,318	Total Recreation and Cultural	109,536
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	555,000
Protective Inspection		Total Interest on Long-Term Debt	60,839
Agricultural Commissioner	303,746	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	557,137	Total Debt Service	615,839
Other	—	Total General County Expenditures Before Transfers	56,717,348
Total Protective Inspection	860,883	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	205,457	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 56,717,348
Emergency Services	436,955		
Planning and Zoning	1,631,280		
Pound	196,427		
Other	666,821		
Total Other Protection	3,136,940		
Total Public Protection	18,059,275		

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

County of Lassen

* 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

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

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		124,239
Total Non-Operating Expenses		30,013
Income (Loss) Before Operating Transfers		94,226
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	94,226
Current Year Capital Outlay (Enterprise Activity)	\$	—

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 26,699,287	Total Roads	231,728,145
Clerk of the Board	25,111,442	Total Transportation Terminals	—
Administrative Officer	42,121,937	Total Transportation Systems	—
Other	3,764,930	Total Parking Facilities	6,024,028
Total Legislative and Administrative	97,697,596	Total Public Ways and Facilities	237,752,173
Finance		Health	
Auditor-Controller	62,437,019	Total Public Health	736,549,906
Treasurer-Tax Collector	45,991,817	Total Medical Care	176,891,864
Assessor	131,057,335	Total Mental Health	1,121,004,634
Other	—	Total Drug and Alcohol Abuse Services	175,719,160
Total Finance	239,486,171	Total Health	2,210,165,564
Counsel		Sanitation	
County Counsel	14,245,780	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	14,245,780	Public Assistance	
Total Personnel	18,314,369	Welfare	
Total Elections	67,003,673	Administration	1,379,416,531
Total Communications	1,307,529	Aid Programs - Cash (Grants)	1,542,501,407
Total Property Management	104,124,898	Total Welfare	2,921,917,938
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,275,132,464
Courts	48,667,770	Other	—
Other	126,620,018	Total Social Services	1,275,132,464
Total Plant Acquisition	175,287,788	General Relief	
Total Promotion	—	Aid to Indigents	147,998,527
Total Other General	85,088,316	Indigent Burial	—
Total General	802,556,120	Total General Relief	147,998,527
Public Protection		Total Care of Court Wards	5,653,890
Judicial		Total Veteran Services	1,988,082
Trial Court Maintenance of Effort (MOE)	251,375,291	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	13,418,327	Workforce Investment Act (WIA)	33,826,204
Other Trial Court	282,203,504	Other	42,019,902
County Clerk	—	Total Other Public Assistance	75,846,106
Grand Jury (Including Audit)	1,300,635	Total Public Assistance	4,428,537,007
District Attorney-Prosecution	275,572,474	Education	
District Attorney-Family Support	175,265,611	Total School Administration	—
Public Defender	191,074,606	Total Library Services	99,518,564
Court Appointed Counsel	—	Total Agricultural Education	—
Other	108,821	Total Other Education	—
Total Judicial	1,190,319,269	Total Education	99,518,564
Total Police Protection	1,328,392,241	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	155,743,444
Adult Detention	685,633,239	Total Cultural Services	66,574,457
Juvenile Detention	275,784,083	Total Veteran Memorial Building	—
Probation	301,472,948	Total Small Craft Harbors	—
Total Detention and Correction	1,262,890,270	Total Recreation and Cultural	222,317,901
Total Fire Protection	5,643,507	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	149,579,000
Protective Inspection		Total Interest on Long-Term Debt	142,407,085
Agricultural Commissioner	22,414,617	Total Interest on Short-Term Notes and Warrants	17,682,414
Building Inspector	—	Total Debt Service	309,668,499
Other	6,924,815	Total General County Expenditures Before Transfers	12,356,375,298
Total Protective Inspection	29,339,432	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	970,120,804
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	59,735,341	Governmental and Enterprise	92,263,868
Coroner	24,341,513	Total General County Expenditures and Transfers Out	\$ 13,418,759,970
Emergency Services	28,871,000		
Planning and Zoning	18,077,572		
Pound	19,942,902		
Other	78,306,423		
Total Other Protection	229,274,751		
Total Public Protection	4,045,859,470		

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

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

Long-Term Debt	Issue / Contract Date	Maturity Dates		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 C	1994	2007	2010	184,066,332	184,066,332	61,894,517	122,171,815
Pension Bonds, Series 1994 C (Ent)	1994	2007	2010	64,328,900	64,328,900	21,503,483	42,825,417
Pension Bond Restruct. 1994 D	1996	1996	2011	444,613,200	444,613,200	221,560,462	223,052,738
Pension Bond Restruct. 1994 D (Ent)	1996	1996	2011	155,386,800	155,386,800	77,327,375	78,059,425
Pension Refunding Bonds	1996	1996	2007	242,611,326	242,611,326	242,611,326	—
Pension Refunding Bonds (Ent)	1996	1996	2007	84,788,674	84,788,674	84,788,674	—
Total Pension Obligation Bonds				1,637,288,550	1,637,288,550	1,128,945,837	508,342,713
Special Assessment Bonds							
1915 Act-Landslide Mit.-Bg Rck Mesa	1990	1991	2010	10,420,000	10,420,000	7,390,000	3,030,000
Total Special Assessment Bonds				10,420,000	10,420,000	7,390,000	3,030,000
General Obligation Bonds							
Detention Facilities	1987	1988	2007	96,000,000	96,000,000	96,000,000	—
Total General Obligation Bonds				96,000,000	96,000,000	96,000,000	—
Improvement Districts Bonds							
Street Improvements	2006	2007	2026	909,215	909,215	72,239	836,976
Street Improvements	1979	1981	2008	18,295,156	17,578,985	17,479,116	99,869
Total Improvement Districts Bonds				19,204,371	18,488,200	17,551,355	936,845
Other Long-Term Debt Schedule							
Boating & Waterways Seawall Loans	—	—	—	—	—	—	20,770,012
Commercial Paper (Ent)	—	—	—	—	—	—	2,500,000
Compensated Absences	—	—	—	—	—	—	561,262,000
Other Capital Leases	—	—	—	—	—	—	71,230,054
Other Hospital Capital Leases (Ent)	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	655,762,066
County Total Bonds and Other Long-Term Debt				\$ 1,762,912,921	\$ 1,762,196,750	\$ 1,249,887,192	\$ 1,168,071,624
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	1,750,274,086					

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 2,426,731
Local Cash Grants	20,386,205
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	2,253,477
Total Revenues	25,066,413
Purchased Transportation	14,822,558
Other Expenses	7,438,747
Total Expenses	22,261,305
Net Transit Income (Loss)	2,805,108
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 2,805,108
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

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

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	457,379
Total Operating Expenses		4,103,801
Net Operating Income (Loss)		(3,646,422)
Total Non-Operating Revenue		4,317,512
Total Non-Operating Expenses		95,411
Income (Loss) Before Operating Transfers		575,679
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	575,679
Current Year Capital Outlay (Enterprise Activity)	\$	294,922

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

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

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

Comments

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

1. Informational Note: In November 2002, county voters approved a special tax on structural improvements within the county, referred to as Health Services Measure B. This revenue is to be used to support the countywide system of trauma centers, emergency medical services, and bioterrorism response activities. Health Services Measure B is reflected in the Counties Annual Report as Other Taxes. The county recognized Health Services Measure B revenue in the amount of \$183.3 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

2. General operating expenditures, Communications department, includes intrafund billings to various other departments. The county reported Communications operating expenditures of \$1,307,529 and no capital outlay expenditures. The county is unable to eliminate the intrafund billings in the current fiscal year, thus creating an overstatement of various departmental operating expenditures and an understatement of the Communications department expenditures. Revenues are not impacted by these intrafund billings. The Communications department's actual current year operating expenditures are \$58,256,577.
Reference: Table 6, Statement of County Expenditures

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

The details of debt service expenditures allocated by department in lieu of being reported on the debt service expenditure lines are as follows: Other Long-Term Debt: Total Principal, \$26,910,622; and Total Interest, \$11,117,234.

Reference: Table 6, Statement of County Expenditures

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

The details of debt service expenditures allocated by department in lieu of being reported on the debt service expenditure lines are as follows: Long-Term Capital Leases: Total Principal, \$75,539,764; and Total Interest, \$55,096,979.

Reference: Table 6, Statement of County Expenditures

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ —	Total Roads	12,897,433
Clerk of the Board	1,277,627	Total Transportation Terminals	—
Administrative Officer	698,301	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,975,928	Total Public Ways and Facilities	12,897,433
Finance		Health	
Auditor-Controller	1,566,534	Total Public Health	4,167,842
Treasurer-Tax Collector	771,598	Total Medical Care	6,595,571
Assessor	2,352,702	Total Mental Health	10,615,874
Other	384,157	Total Drug and Alcohol Abuse Services	1,824,946
Total Finance	5,074,991	Total Health	23,204,233
Counsel		Sanitation	
County Counsel	1,641,728	Total Refuse Collection and Disposal	1,080,520
Other	—	Total Sanitation	1,080,520
Total Counsel	1,641,728	Public Assistance	
Total Personnel	736,225	Welfare	
Total Elections	1,010,269	Administration	18,436,292
Total Communications	—	Aid Programs - Cash (Grants)	27,111,303
Total Property Management	6,949,140	Total Welfare	45,547,595
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	2,103,438
Courts	—	Other	—
Other	20,292,609	Total Social Services	2,103,438
Total Plant Acquisition	20,292,609	General Relief	
Total Promotion	258,980	Aid to Indigents	928,778
Total Other General	3,655,242	Indigent Burial	39,838
Total General	41,595,112	Total General Relief	968,616
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	247,327
Trial Court Maintenance of Effort (MOE)	1,184,789	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	405,794
County Clerk	364,712	Total Other Public Assistance	405,794
Grand Jury (Including Audit)	45,192	Total Public Assistance	49,272,770
District Attorney-Prosecution	2,792,647	Education	
District Attorney-Family Support	3,320,496	Total School Administration	—
Public Defender	1,759,922	Total Library Services	1,534,440
Court Appointed Counsel	—	Total Agricultural Education	136,160
Other	—	Total Other Education	—
Total Judicial	9,467,758	Total Education	1,670,600
Total Police Protection	11,565,693	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	10,321,934	Total Cultural Services	—
Juvenile Detention	4,589,518	Total Veteran Memorial Building	—
Probation	4,773,005	Total Small Craft Harbors	—
Total Detention and Correction	19,684,457	Total Recreation and Cultural	—
Total Fire Protection	6,442,272	Debt Service	
Total Flood Control - Soil and Water Conservation	374,099	Total Retirement of Long-Term Debt	959,900
Protective Inspection		Total Interest on Long-Term Debt	960,773
Agricultural Commissioner	1,025,519	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,457,852	Total Debt Service	1,920,673
Other	68,657	Total General County Expenditures Before Transfers	184,825,916
Total Protective Inspection	2,552,028	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	4,000
Local Agency Formation Commission (LAFCO)	62,218	Operating Transfers Between Funds Other Than	—
Recorder	267,254	Governmental and Enterprise	518,623
Coroner	291,287	Total General County Expenditures and Transfers Out	\$ 185,348,539
Emergency Services	26,721		
Planning and Zoning	1,537,717		
Pound	826,152		
Other	86,919		
Total Other Protection	3,098,268		
Total Public Protection	53,184,575		

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

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

County of Madera

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	—	—	—	—	—	—	\$ 8,002,148
Electr Monitoring Equip	—	—	—	—	—	—	—
Electronic Fingerprint - Sherrif	—	—	—	—	—	—	20,346
IFAS SQL Software	—	—	—	—	—	—	95,202
Landfill Liability	—	—	—	—	—	—	7,621,810
Personal Computers - Assessor	—	—	—	—	—	—	4,799
Recycling Facility	—	—	—	—	—	—	325,085
Total Other Long-Term Debt Schedule				—	—	—	16,069,390
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 16,069,390

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 31,937,050
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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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Madera

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Putney Ranch Camp

Total Operating Revenue	\$ 4,842
Total Operating Expense	24,974
Net Operating Income (Loss)	(20,132)
Total Non-Operating Revenue	383
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(19,749)
Transfers In from the County	4,000
Transfers Out to the County	—
Net Transfers In (Out)	4,000
Net Income (Loss)	\$ (15,749)
Current Year Capital Outlay	\$ —

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,702,834	Total Roads	10,370,133
Clerk of the Board	926,922	Total Transportation Terminals	—
Administrative Officer	2,351,486	Total Transportation Systems	55,000
Other	82	Total Parking Facilities	—
Total Legislative and Administrative	4,981,324	Total Public Ways and Facilities	10,425,133
Finance		Health	
Auditor-Controller	5,019,623	Total Public Health	35,642,624
Treasurer-Tax Collector	2,693,818	Total Medical Care	6,637,388
Assessor	6,811,164	Total Mental Health	29,708,867
Other	(332,865)	Total Drug and Alcohol Abuse Services	7,853,078
Total Finance	14,191,740	Total Health	79,841,957
Counsel		Sanitation	
County Counsel	3,936,313	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,936,313	Public Assistance	
Total Personnel	4,359,474	Welfare	
Total Elections	2,242,555	Administration	11,831,021
Total Communications	5,750,148	Aid Programs - Cash (Grants)	15,113,702
Total Property Management	66,442	Total Welfare	26,944,723
Plant Acquisition		Social Services	
Jails	11	Administration and Programs	16,577,383
Courts	—	Other	—
Other	25,391,305	Total Social Services	16,577,383
Total Plant Acquisition	25,391,316	General Relief	
Total Promotion	—	Aid to Indigents	2,948,255
Total Other General	30,684,906	Indigent Burial	—
Total General	91,604,218	Total General Relief	2,948,255
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	90,454
Trial Court Maintenance of Effort (MOE)	2,111,712	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	713,865	Workforce Investment Act (WIA)	7,448,282
Other Trial Court	1,959,218	Other	2,107,152
County Clerk	—	Total Other Public Assistance	9,555,434
Grand Jury (Including Audit)	131,298	Total Public Assistance	56,116,249
District Attorney-Prosecution	12,179,666	Education	
District Attorney-Family Support	4,846,807	Total School Administration	—
Public Defender	8,532,673	Total Library Services	11,222,813
Court Appointed Counsel	—	Total Agricultural Education	248,560
Other	164,816	Total Other Education	—
Total Judicial	30,640,055	Total Education	11,471,373
Total Police Protection	25,234,289	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	4,848,791
Adult Detention	15,497,761	Total Cultural Services	4,043,556
Juvenile Detention	3,493,504	Total Veteran Memorial Building	—
Probation	10,655,901	Total Small Craft Harbors	—
Total Detention and Correction	29,647,166	Total Recreation and Cultural	8,892,347
Total Fire Protection	11,404,932	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	3,858,421
Protective Inspection		Total Interest on Long-Term Debt	8,057,364
Agricultural Commissioner	1,759,531	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,874,332	Total Debt Service	11,915,785
Other	—	Total General County Expenditures Before Transfers	389,448,430
Total Protective Inspection	3,633,863	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	104,514
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	993,898	Governmental and Enterprise	—
Coroner	1,198,513	Total General County Expenditures and Transfers Out	\$ 389,552,944
Emergency Services	8,599,869		
Planning and Zoning	3,214,229		
Pound	2,489,401		
Other	2,125,153		
Total Other Protection	18,621,063		
Total Public Protection	119,181,368		

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

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

County of Marin

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
2003 Unfunded Pension Liab	2003	2003	2026	\$ 112,805,000	\$ 112,805,000	\$ —	\$ 112,805,000
Total Pension Obligation Bonds				112,805,000	112,805,000	—	112,805,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	11,889,567
IBM Mainframe 10051	—	—	—	—	—	—	—
IT Agreement SAP Servers	—	—	—	—	—	—	738,645
Master Equip Lease 10050	—	—	—	—	—	—	—
Master Equip Lease 10052	—	—	—	—	—	—	11,553
Sweeper	—	—	—	—	—	—	41,032
IT Agreement SAP Servers #66	—	—	—	—	—	—	738,645
Total Other Long-Term Debt Schedule				—	—	—	13,419,442
County Total Bonds and Other Long-Term Debt				\$ 112,805,000	\$ 112,805,000	\$ —	\$ 126,224,442
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 61,424,250					

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

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

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 430,661
Total Operating Expenses	528,879
Net Operating Income (Loss)	(98,218)
Total Non-Operating Revenue	25,977
Total Non-Operating Expenses	62,335
Income (Loss) Before Operating Transfers	(134,576)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (134,576)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Marin Center

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

Other Enterprise Statement of Revenues and Expenses: Parks

Total Operating Revenue	\$ 1,687,029
Total Operating Expense	1,834,311
Net Operating Income (Loss)	(147,282)
Total Non-Operating Revenue	216,552
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	69,270
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 69,270
Current Year Capital Outlay	\$ —

Comments

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

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

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 483,720	Total Roads	4,880,879
Clerk of the Board	47,150	Total Transportation Terminals	—
Administrative Officer	770,490	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,301,360	Total Public Ways and Facilities	4,880,879
Finance		Health	
Auditor-Controller	675,764	Total Public Health	2,315,020
Treasurer-Tax Collector	537,637	Total Medical Care	—
Assessor	622,133	Total Mental Health	1,806,708
Other	—	Total Drug and Alcohol Abuse Services	875,420
Total Finance	1,835,534	Total Health	4,997,148
Counsel		Sanitation	
County Counsel	239,990	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	239,990	Public Assistance	
Total Personnel	189,677	Welfare	
Total Elections	210,033	Administration	1,198,456
Total Communications	—	Aid Programs - Cash (Grants)	2,367,689
Total Property Management	1,550,953	Total Welfare	3,566,145
Plant Acquisition		Social Services	
Jails	25,688	Administration and Programs	3,021,867
Courts	—	Other	393,560
Other	1,277,909	Total Social Services	3,415,427
Total Plant Acquisition	1,303,597	General Relief	
Total Promotion	242,835	Aid to Indigents	31,177
Total Other General	1,146,449	Indigent Burial	850
Total General	8,020,428	Total General Relief	32,027
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	43,508
Trial Court Maintenance of Effort (MOE)	131,611	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	78,875	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	1,606,168
County Clerk	63,071	Total Other Public Assistance	1,606,168
Grand Jury (Including Audit)	62,162	Total Public Assistance	8,663,275
District Attorney-Prosecution	1,340,583	Education	
District Attorney-Family Support	698,982	Total School Administration	168,400
Public Defender	—	Total Library Services	409,538
Court Appointed Counsel	441,633	Total Agricultural Education	121,970
Other	14,491	Total Other Education	—
Total Judicial	2,831,408	Total Education	699,908
Total Police Protection	4,312,447	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	304,154
Adult Detention	1,952,879	Total Cultural Services	393,942
Juvenile Detention	352,384	Total Veteran Memorial Building	—
Probation	988,874	Total Small Craft Harbors	—
Total Detention and Correction	3,294,137	Total Recreation and Cultural	698,096
Total Fire Protection	1,376,212	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	196,772
Protective Inspection		Total Interest on Long-Term Debt	107,851
Agricultural Commissioner	347,443	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	685,563	Total Debt Service	304,623
Other	—	Total General County Expenditures Before Transfers	43,908,275
Total Protective Inspection	1,033,006	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	955	Operating Transfers Between Funds Other Than	—
Recorder	207,378	Governmental and Enterprise	2,138
Coroner	1,437,482	Total General County Expenditures and Transfers Out	\$ 43,910,413
Emergency Services	—		
Planning and Zoning	848,410		
Pound	—		
Other	302,483		
Total Other Protection	2,796,708		
Total Public Protection	15,643,918		

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

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

County of Mariposa

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

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ —

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 15,553
Local Cash Grants	—
State Cash Grants	172,000
Federal Cash Grants	96,425
Other Revenues	6,008
Total Revenues	289,986
Purchased Transportation	—
Other Expenses	214,264
Total Expenses	214,264
Net Transit Income (Loss)	75,722
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 75,722
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

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

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	173,394
Total Operating Expenses		249,049
Net Operating Income (Loss)		(75,655)
Total Non-Operating Revenue		11,265
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(64,390)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(64,390)
Current Year Capital Outlay (Enterprise Activity)	\$	—

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 409,316	Total Roads	12,446,355
Clerk of the Board	285,910	Total Transportation Terminals	—
Administrative Officer	868,062	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,563,288	Total Public Ways and Facilities	12,446,355
Finance		Health	
Auditor-Controller	773,200	Total Public Health	6,230,385
Treasurer-Tax Collector	566,172	Total Medical Care	2,046,921
Assessor	1,365,502	Total Mental Health	17,063,663
Other	609,715	Total Drug and Alcohol Abuse Services	2,579,412
Total Finance	3,314,589	Total Health	27,920,381
Counsel		Sanitation	
County Counsel	653,332	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	653,332	Public Assistance	
Total Personnel	698,555	Welfare	
Total Elections	917,275	Administration	5,596,170
Total Communications	—	Aid Programs - Cash (Grants)	19,567,811
Total Property Management	2,370,319	Total Welfare	25,163,981
Plant Acquisition		Social Services	
Jails	370,151	Administration and Programs	26,020,320
Courts	—	Other	—
Other	1,510,431	Total Social Services	26,020,320
Total Plant Acquisition	1,880,582	General Relief	
Total Promotion	606,917	Aid to Indigents	810,734
Total Other General	4,176,983	Indigent Burial	17,962
Total General	16,181,840	Total General Relief	828,696
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	255,913
Trial Court Maintenance of Effort (MOE)	441,036	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	628,539	Workforce Investment Act (WIA)	—
Other Trial Court	1,768,294	Other	—
County Clerk	122,597	Total Other Public Assistance	—
Grand Jury (Including Audit)	149,129	Total Public Assistance	52,268,910
District Attorney-Prosecution	3,637,977	Education	
District Attorney-Family Support	2,365,843	Total School Administration	—
Public Defender	2,702,960	Total Library Services	1,546,200
Court Appointed Counsel	—	Total Agricultural Education	219,290
Other	—	Total Other Education	—
Total Judicial	11,816,375	Total Education	1,765,490
Total Police Protection	9,725,087	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	7,770,290	Total Cultural Services	322,874
Juvenile Detention	1,963,162	Total Veteran Memorial Building	—
Probation	3,040,049	Total Small Craft Harbors	—
Total Detention and Correction	12,773,501	Total Recreation and Cultural	322,874
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	599,827	Total Retirement of Long-Term Debt	6,231,931
Protective Inspection		Total Interest on Long-Term Debt	7,378,459
Agricultural Commissioner	704,267	Total Interest on Short-Term Notes and Warrants	4,465,949
Building Inspector	1,319,693	Total Debt Service	18,076,339
Other	—	Total General County Expenditures Before Transfers	171,279,117
Total Protective Inspection	2,023,960	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	265,551	Operating Transfers Between Funds Other Than	—
Recorder	311,169	Governmental and Enterprise	—
Coroner	1,510,020	Total General County Expenditures and Transfers Out	\$ 171,279,117
Emergency Services	441,849		
Planning and Zoning	1,734,470		
Pound	989,290		
Other	105,829		
Total Other Protection	5,358,178		
Total Public Protection	42,296,928		

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

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

County of Mendocino

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	\$ 17,040,000	\$ 12,775,000
Pension Obligation	2002	2004	2026	91,945,000	91,945,000	2,710,000	89,235,000
Total Pension Obligation Bonds				122,665,000	121,760,000	19,750,000	102,010,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	4,391,986
Energy Retrofit Loan	—	—	—	—	—	—	8,711
Energy Retrofit Loan #2	—	—	—	—	—	—	195,898
Equipment Leases	—	—	—	—	—	—	261,241
Equipment Leases 2001-02	—	—	—	—	—	—	250,190
Equipment Leases 2003-04	—	—	—	—	—	—	347,912
Equipment Leases 2004-05	—	—	—	—	—	—	7,866
Equipment Leases 2005-06	—	—	—	—	—	—	473,519
Equipment Leases 2006-07	—	—	—	—	—	—	92,975
Postclosure Landfill Liability	—	—	—	—	—	—	8,091,111
Total Other Long-Term Debt Schedule				—	—	—	14,121,409
County Total Bonds and Other Long-Term Debt				\$ 122,665,000	\$ 121,760,000	\$ 19,750,000	\$ 116,131,409
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	46,544,456					

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

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

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	48,274
Total Operating Expenses		1,295,523
Net Operating Income (Loss)		(1,247,249)
Total Non-Operating Revenue		1,224,340
Total Non-Operating Expenses		24,686
Income (Loss) Before Operating Transfers		(47,595)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(47,595)
Current Year Capital Outlay (Enterprise Activity)	\$	—

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,706,306	Total Roads	14,480,209
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,800,440	Total Transportation Systems	—
Other	3,933	Total Parking Facilities	—
Total Legislative and Administrative	4,510,679	Total Public Ways and Facilities	14,480,209
Finance		Health	
Auditor-Controller	2,523,337	Total Public Health	15,437,939
Treasurer-Tax Collector	1,101,992	Total Medical Care	6,132,537
Assessor	3,104,638	Total Mental Health	18,180,676
Other	2,722,807	Total Drug and Alcohol Abuse Services	3,593,347
Total Finance	9,452,774	Total Health	43,344,499
Counsel		Sanitation	
County Counsel	1,356,397	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,356,397	Public Assistance	
Total Personnel	1,437,584	Welfare	
Total Elections	2,061,900	Administration	42,461,286
Total Communications	—	Aid Programs - Cash (Grants)	60,653,326
Total Property Management	1,791,899	Total Welfare	103,114,612
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	26,258,273
Courts	10,795,733	Other	—
Other	3,334,879	Total Social Services	26,258,273
Total Plant Acquisition	14,130,612	General Relief	
Total Promotion	2,344,120	Aid to Indigents	514,440
Total Other General	6,090,253	Indigent Burial	—
Total General	43,176,218	Total General Relief	514,440
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	202,013
Trial Court Maintenance of Effort (MOE)	1,648,408	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	661,677	Workforce Investment Act (WIA)	5,634,733
Other Trial Court	1,623,435	Other	1,772,739
County Clerk	125,557	Total Other Public Assistance	7,407,472
Grand Jury (Including Audit)	116,884	Total Public Assistance	137,496,810
District Attorney-Prosecution	7,366,918	Education	
District Attorney-Family Support	8,597,215	Total School Administration	—
Public Defender	2,461,531	Total Library Services	2,283,451
Court Appointed Counsel	1,938,130	Total Agricultural Education	332,029
Other	37,667	Total Other Education	—
Total Judicial	24,577,422	Total Education	2,615,480
Total Police Protection	16,255,620	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	2,133,662
Adult Detention	16,939,604	Total Cultural Services	—
Juvenile Detention	6,995,251	Total Veteran Memorial Building	—
Probation	6,658,565	Total Small Craft Harbors	—
Total Detention and Correction	30,593,420	Total Recreation and Cultural	2,133,662
Total Fire Protection	10,507,796	Debt Service	
Total Flood Control - Soil and Water Conservation	119,461	Total Retirement of Long-Term Debt	4,100,923
Protective Inspection		Total Interest on Long-Term Debt	4,878,053
Agricultural Commissioner	2,920,635	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,303,387	Total Debt Service	8,978,976
Other	464,712	Total General County Expenditures Before Transfers	346,829,247
Total Protective Inspection	4,688,734	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	198,000
Local Agency Formation Commission (LAFCO)	77,276	Operating Transfers Between Funds Other Than	—
Recorder	1,187,098	Governmental and Enterprise	—
Coroner	860,993	Total General County Expenditures and Transfers Out	\$ 347,027,247
Emergency Services	376,391		
Planning and Zoning	3,825,012		
Pound	1,378,076		
Other	156,094		
Total Other Protection	7,860,940		
Total Public Protection	94,603,393		

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

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

County of Merced

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	\$ 8,640,000	\$ 54,430,000
Total Pension Obligation Bonds				63,070,000	63,070,000	8,640,000	54,430,000
Special Assessment Bonds							
1915 Act - Ashley Estates	1992	1993	2020	1,230,000	775,000	375,000	400,000
1915 Act - Santa Nella	1998	1998	2020	2,845,000	2,690,000	125,000	2,565,000
1915 Act - Planada Storm Drainage	1999	2000	2038	1,340,016	1,340,016	100,016	1,240,000
Total Special Assessment Bonds				5,415,016	4,805,016	600,016	4,205,000
Other Long-Term Debt Schedule							
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	3,395,953
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	7,362,448
CA Energy Commission	—	—	—	—	—	—	1,065,864
Capital Leases	—	—	—	—	—	—	2,527,617
Capital Leases (less than 10 years)	—	—	—	—	—	—	927,473
Compensated Absences	—	—	—	—	—	—	20,828,920
Compensated Absences - Enterprise	—	—	—	—	—	—	724,657
Landfill Closure Fee	—	—	—	—	—	—	8,599,328
Total Other Long-Term Debt Schedule				—	—	—	45,432,260
County Total Bonds and Other Long-Term Debt				\$ 68,485,016	\$ 67,875,016	\$ 9,240,016	\$ 104,067,260

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 41,803,748

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	<u>—</u>
Total Other Operating Revenues	130,000
Total Operating Revenue	<u>130,000</u>
Total Operating Expenses	—
Net Operating Income (Loss)	<u>130,000</u>
Total Non-Operating Revenue	98,461
Total Non-Operating Expenses	—
Net Non-Operating Income	<u>98,461</u>
Net Income Before Extraordinary Items	<u>228,461</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>228,461</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 228,461</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 948,806
Local Cash Grants	2,288,802
State Cash Grants	2,172,729
Federal Cash Grants	1,922,693
Other Revenues	137,514
Total Revenues	<u>7,470,544</u>
Purchased Transportation	5,663,734
Other Expenses	2,922,267
Total Expenses	<u>8,586,001</u>
Net Transit Income (Loss)	<u>(1,115,457)</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ (1,115,457)</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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Merced

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	2,012,268
Total Operating Expenses		2,701,333
Net Operating Income (Loss)		(689,065)
Total Non-Operating Revenue		1,414,469
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		725,404
Transfers In from the County		198,000
Transfers Out to the County		27,049
Net Transfers In (Out)		170,951
Net Income (Loss)	\$	896,355
Current Year Capital Outlay (Enterprise Activity)	\$	435,546

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 221,191	Total Roads	5,819,341
Clerk of the Board	59,987	Total Transportation Terminals	—
Administrative Officer	295,542	Total Transportation Systems	3,864
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	586,406	Total Public Ways and Facilities	5,823,205
Finance		Health	
Auditor-Controller	428,930	Total Public Health	2,138,266
Treasurer-Tax Collector	308,912	Total Medical Care	—
Assessor	479,184	Total Mental Health	1,521,050
Other	—	Total Drug and Alcohol Abuse Services	942,567
Total Finance	1,217,026	Total Health	4,601,883
Counsel		Sanitation	
County Counsel	72,836	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	72,836	Public Assistance	
Total Personnel	18,240	Welfare	
Total Elections	153,279	Administration	1,618,556
Total Communications	—	Aid Programs - Cash (Grants)	2,706,448
Total Property Management	370,435	Total Welfare	4,325,004
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	669,230
Courts	—	Other	—
Other	—	Total Social Services	669,230
Total Plant Acquisition	—	General Relief	
Total Promotion	—	Aid to Indigents	93,215
Total Other General	657,204	Indigent Burial	7,771
Total General	3,075,426	Total General Relief	100,986
Public Protection		Total Care of Court Wards	64,211
Judicial		Total Veteran Services	38,546
Trial Court Maintenance of Effort (MOE)	104,728	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	19,400
County Clerk	—	Total Other Public Assistance	19,400
Grand Jury (Including Audit)	6,711	Total Public Assistance	5,217,377
District Attorney-Prosecution	336,682	Education	
District Attorney-Family Support	476,001	Total School Administration	—
Public Defender	173,817	Total Library Services	406,524
Court Appointed Counsel	40,965	Total Agricultural Education	106,252
Other	275,425	Total Other Education	4,048
Total Judicial	1,414,329	Total Education	516,824
Total Police Protection	1,856,875	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	156,351
Adult Detention	730,583	Total Cultural Services	74,900
Juvenile Detention	—	Total Veteran Memorial Building	—
Probation	483,602	Total Small Craft Harbors	—
Total Detention and Correction	1,214,185	Total Recreation and Cultural	231,251
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	85,000
Protective Inspection		Total Interest on Long-Term Debt	8,745
Agricultural Commissioner	694,464	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	93,745
Other	—	Total General County Expenditures Before Transfers	25,584,449
Total Protective Inspection	694,464	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	181,301	Governmental and Enterprise	—
Coroner	8,914	Total General County Expenditures and Transfers Out	\$ 25,584,449
Emergency Services	81,741		
Planning and Zoning	318,471		
Pound	—		
Other	254,458		
Total Other Protection	844,885		
Total Public Protection	6,024,738		

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

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

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		443,958
Total Non-Operating Expenses		508,853
Income (Loss) Before Operating Transfers		(64,895)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(64,895)
Current Year Capital Outlay (Enterprise Activity)	\$	—

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 459,264	Total Roads	4,639,708
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	634,324	Total Transportation Systems	—
Other	435,061	Total Parking Facilities	—
Total Legislative and Administrative	1,528,649	Total Public Ways and Facilities	4,639,708
Finance		Health	
Auditor-Controller	1,034,693	Total Public Health	3,188,969
Treasurer-Tax Collector	—	Total Medical Care	2,851,441
Assessor	1,363,512	Total Mental Health	1,690,390
Other	—	Total Drug and Alcohol Abuse Services	1,013,639
Total Finance	2,398,205	Total Health	8,744,439
Counsel		Sanitation	
County Counsel	587,584	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	587,584	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	53,905	Administration	1,657,684
Total Communications	179,044	Aid Programs - Cash (Grants)	518,741
Total Property Management	793,753	Total Welfare	2,176,425
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	780,087
Courts	—	Other	—
Other	977,085	Total Social Services	780,087
Total Plant Acquisition	977,085	General Relief	
Total Promotion	323,799	Aid to Indigents	13,509
Total Other General	3,625,704	Indigent Burial	—
Total General	10,467,728	Total General Relief	13,509
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	29,500
Trial Court Maintenance of Effort (MOE)	553,722	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	60,504	Workforce Investment Act (WIA)	—
Other Trial Court	412,181	Other	—
County Clerk	141,425	Total Other Public Assistance	—
Grand Jury (Including Audit)	4,586	Total Public Assistance	2,999,521
District Attorney-Prosecution	960,524	Education	
District Attorney-Family Support	403,125	Total School Administration	—
Public Defender	492,528	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	27,328
Other	106,365	Total Other Education	—
Total Judicial	3,134,960	Total Education	27,328
Total Police Protection	4,175,425	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	767,625
Adult Detention	1,623,535	Total Cultural Services	19,840
Juvenile Detention	86,997	Total Veteran Memorial Building	—
Probation	370,518	Total Small Craft Harbors	—
Total Detention and Correction	2,081,050	Total Recreation and Cultural	787,465
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	371,963
Protective Inspection		Total Interest on Long-Term Debt	98,166
Agricultural Commissioner	—	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	418,734	Total Debt Service	470,129
Other	122,328	Total General County Expenditures Before Transfers	40,225,091
Total Protective Inspection	541,062	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	175,000
Local Agency Formation Commission (LAFCO)	27,898	Operating Transfers Between Funds Other Than	—
Recorder	212,138	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 40,400,091
Emergency Services	174,454		
Planning and Zoning	975,601		
Pound	424,407		
Other	341,778		
Total Other Protection	2,156,276		
Total Public Protection	12,088,773		

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

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

County of Mono

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	—	—	—	—	—	—	\$ 360,030
Capital Leases	—	—	—	—	—	—	721,620
Compensated Absences	—	—	—	—	—	—	3,013,468
Compensated Absences - Enterprise	—	—	—	—	—	—	30,265
Interest Free Loan for Cap. Imprv.	—	—	—	—	—	—	333,335
Landfill Closure & Post-Closure	—	—	—	—	—	—	3,539,547
Total Other Long-Term Debt Schedule				—	—	—	7,998,265
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 7,998,265

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 7,407,125
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	5,111
Total Non-Operating Expenses	168,501
Net Non-Operating Income	(163,390)
Net Income Before Extraordinary Items	(163,390)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(163,390)
Transfers In from the County	175,000
Transfers Out to the County	—
Net Transfers In (Out)	175,000
Net Income (Loss)	\$ 11,610
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	316,721
State Cash Grants	85,535
Federal Cash Grants	—
Other Revenues	—
Total Revenues	402,256
Purchased Transportation	415,986
Other Expenses	—
Total Expenses	415,986
Net Transit Income (Loss)	(13,730)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (13,730)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

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

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

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

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

Comments

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

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

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,153,732	Total Roads	69,770,833
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	3,783,688	Total Transportation Systems	—
Other	443,719	Total Parking Facilities	—
Total Legislative and Administrative	6,381,139	Total Public Ways and Facilities	69,770,833
Finance		Health	
Auditor-Controller	4,123,040	Total Public Health	55,615,438
Treasurer-Tax Collector	2,454,479	Total Medical Care	2,359,530
Assessor	4,564,553	Total Mental Health	46,697,746
Other	6,350,645	Total Drug and Alcohol Abuse Services	5,570,329
Total Finance	17,492,717	Total Health	110,243,043
Counsel		Sanitation	
County Counsel	2,177,377	Total Refuse Collection and Disposal	143,209
Other	710,269	Total Sanitation	143,209
Total Counsel	2,887,646	Public Assistance	
Total Personnel	2,980,334	Welfare	
Total Elections	3,064,351	Administration	63,063,350
Total Communications	8,593,137	Aid Programs - Cash (Grants)	58,497,548
Total Property Management	9,330,561	Total Welfare	121,560,898
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	782,624
Courts	—	Other	2,857,568
Other	18,809,733	Total Social Services	3,640,192
Total Plant Acquisition	18,809,733	General Relief	
Total Promotion	1,249,170	Aid to Indigents	490,353
Total Other General	4,590,450	Indigent Burial	—
Total General	75,379,238	Total General Relief	490,353
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	462,154
Trial Court Maintenance of Effort (MOE)	7,214,908	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	689,192	Workforce Investment Act (WIA)	7,876,654
Other Trial Court	644,894	Other	2,317,723
County Clerk	—	Total Other Public Assistance	10,194,377
Grand Jury (Including Audit)	223,840	Total Public Assistance	136,347,974
District Attorney-Prosecution	13,495,107	Education	
District Attorney-Family Support	10,809,734	Total School Administration	—
Public Defender	5,681,512	Total Library Services	6,277,426
Court Appointed Counsel	1,519,000	Total Agricultural Education	533,505
Other	—	Total Other Education	—
Total Judicial	40,278,187	Total Education	6,810,931
Total Police Protection	35,138,888	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	7,041,525
Adult Detention	32,871,336	Total Cultural Services	—
Juvenile Detention	13,815,945	Total Veteran Memorial Building	—
Probation	13,510,852	Total Small Craft Harbors	—
Total Detention and Correction	60,198,133	Total Recreation and Cultural	7,041,525
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,875,000
Protective Inspection		Total Interest on Long-Term Debt	4,238,128
Agricultural Commissioner	6,552,767	Total Interest on Short-Term Notes and Warrants	1,612,663
Building Inspector	5,794,809	Total Debt Service	8,725,791
Other	—	Total General County Expenditures Before Transfers	579,058,997
Total Protective Inspection	12,347,576	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	3,534,417
Local Agency Formation Commission (LAFCO)	1,119,665	Operating Transfers Between Funds Other Than	—
Recorder	1,249,861	Governmental and Enterprise	—
Coroner	1,425,468	Total General County Expenditures and Transfers Out	\$ 582,593,414
Emergency Services	1,396,127		
Planning and Zoning	6,745,712		
Pound	1,877,831		
Other	2,819,005		
Total Other Protection	16,633,669		
Total Public Protection	164,596,453		

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

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

County of Monterey

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	\$ 2,045,000	\$ 5,425,000
Total Revenue Bonds				7,470,000	7,470,000	2,045,000	5,425,000
Other Long-Term Debt Schedule							
Compensated Absences Payable	—	—	—	—	—	—	25,087,476
Estimated Self-Insurance	—	—	—	—	—	—	41,616,971
Landfill Closure/Postclosure Liability	—	—	—	—	—	—	4,125,098
Total Other Long-Term Debt Schedule				—	—	—	70,829,545
County Total Bonds and Other Long-Term Debt				\$ 7,470,000	\$ 7,470,000	\$ 2,045,000	\$ 76,254,545

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 366,210,889
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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	\$ 321,160,035
Total Deductions from Revenues	250,279,355
Net Patient Revenue	70,880,680
Total Other Operating Revenues	2,769,364
Total Operating Revenue	73,650,044
Total Operating Expenses	116,221,855
Net Operating Income (Loss)	(42,571,811)
Total Non-Operating Revenue	35,638,612
Total Non-Operating Expenses	4,827,327
Net Non-Operating Income	30,811,285
Net Income Before Extraordinary Items	(11,760,526)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(11,760,526)
Transfers In from the County	3,534,417
Transfers Out to the County	5,651,857
Net Transfers In (Out)	(2,117,440)
Net Income (Loss)	\$ (13,877,966)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

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

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

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 622,638	Total Roads	7,610,172
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,068,567	Total Transportation Systems	—
Other	319,227	Total Parking Facilities	—
Total Legislative and Administrative	3,010,432	Total Public Ways and Facilities	7,610,172
Finance		Health	
Auditor-Controller	2,265,515	Total Public Health	14,974,745
Treasurer-Tax Collector	1,367,906	Total Medical Care	—
Assessor	2,505,596	Total Mental Health	15,717,963
Other	—	Total Drug and Alcohol Abuse Services	4,894,634
Total Finance	6,139,017	Total Health	35,587,342
Counsel		Sanitation	
County Counsel	2,853,073	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,853,073	Public Assistance	
Total Personnel	1,668,260	Welfare	
Total Elections	1,372,637	Administration	7,373,185
Total Communications	1,059,331	Aid Programs - Cash (Grants)	8,889,723
Total Property Management	4,770,947	Total Welfare	16,262,908
Plant Acquisition		Social Services	
Jails	43,712	Administration and Programs	8,093,966
Courts	97,168	Other	—
Other	8,624,709	Total Social Services	8,093,966
Total Plant Acquisition	8,765,589	General Relief	
Total Promotion	—	Aid to Indigents	569,241
Total Other General	11,428,801	Indigent Burial	—
Total General	41,068,087	Total General Relief	569,241
Public Protection		Total Care of Court Wards	507,064
Judicial		Total Veteran Services	90,330
Trial Court Maintenance of Effort (MOE)	719,168	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	398,538	Workforce Investment Act (WIA)	44,948
Other Trial Court	—	Other	4,151,008
County Clerk	—	Total Other Public Assistance	4,195,956
Grand Jury (Including Audit)	22,725	Total Public Assistance	29,719,465
District Attorney-Prosecution	6,897,304	Education	
District Attorney-Family Support	4,299,760	Total School Administration	—
Public Defender	3,348,289	Total Library Services	—
Court Appointed Counsel	1,015,012	Total Agricultural Education	350,201
Other	—	Total Other Education	—
Total Judicial	16,700,796	Total Education	350,201
Total Police Protection	20,716,983	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	220,599
Adult Detention	10,240,518	Total Cultural Services	—
Juvenile Detention	3,854,253	Total Veteran Memorial Building	—
Probation	6,640,388	Total Small Craft Harbors	—
Total Detention and Correction	20,735,159	Total Recreation and Cultural	220,599
Total Fire Protection	8,680,722	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,366,641
Protective Inspection		Total Interest on Long-Term Debt	1,653,918
Agricultural Commissioner	2,984,302	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,331,135	Total Debt Service	4,020,559
Other	—	Total General County Expenditures Before Transfers	201,686,404
Total Protective Inspection	5,315,437	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	897,383	Governmental and Enterprise	—
Coroner	465,707	Total General County Expenditures and Transfers Out	\$ 201,686,404
Emergency Services	457,096		
Planning and Zoning	6,775,383		
Pound	1,285,075		
Other	1,080,238		
Total Other Protection	10,960,882		
Total Public Protection	83,109,979		

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

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

County of Napa

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	\$ —	\$ 110,313	\$ 389,687
Energy Management Projects	2004	—	—	448,422	—	41,641	406,731
EHAP-Homeless Shelter	2004	—	—	1,000,000	—	—	1,000,000
Total State Construction Loans				1,948,422	—	151,954	1,796,418
Other Long-Term Debt Schedule							
Airport - CHP	—	—	—	—	—	—	1,258,754
Airport Compensated Absences	—	—	—	—	—	—	23,555
Compensated Absences	—	—	—	—	—	—	5,964,930
General Fund Loan	—	—	—	—	—	—	1,543,800
Total Other Long-Term Debt Schedule				—	—	—	8,791,039
County Total Bonds and Other Long-Term Debt				\$ 1,948,422	\$ —	\$ 151,954	\$ 10,587,457

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 54,406,606
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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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Napa

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	1,720,115
Total Operating Expenses		2,152,734
Net Operating Income (Loss)		(432,619)
Total Non-Operating Revenue		3,053,802
Total Non-Operating Expenses		314,610
Income (Loss) Before Operating Transfers		2,306,573
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	2,306,573
Current Year Capital Outlay (Enterprise Activity)	\$	3,166,789

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

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

Comments

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

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

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 987,756	Total Roads	11,077,800
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	250,515	Total Transportation Systems	—
Other	33,009	Total Parking Facilities	—
Total Legislative and Administrative	1,271,280	Total Public Ways and Facilities	11,077,800
Finance		Health	
Auditor-Controller	376,982	Total Public Health	7,044,760
Treasurer-Tax Collector	949,416	Total Medical Care	1,924,171
Assessor	2,556,692	Total Mental Health	7,047,587
Other	132,601	Total Drug and Alcohol Abuse Services	1,642,874
Total Finance	4,015,691	Total Health	17,659,392
Counsel		Sanitation	
County Counsel	378,578	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	378,578	Public Assistance	
Total Personnel	311,216	Welfare	
Total Elections	1,162,282	Administration	9,692,889
Total Communications	—	Aid Programs - Cash (Grants)	6,653,124
Total Property Management	992,124	Total Welfare	16,346,013
Plant Acquisition		Social Services	
Jails	(869)	Administration and Programs	3,431,790
Courts	3,341	Other	—
Other	381,407	Total Social Services	3,431,790
Total Plant Acquisition	383,879	General Relief	
Total Promotion	340,734	Aid to Indigents	161,761
Total Other General	1,079,025	Indigent Burial	—
Total General	9,934,809	Total General Relief	161,761
Public Protection		Total Care of Court Wards	1,249,357
Judicial		Total Veteran Services	228,271
Trial Court Maintenance of Effort (MOE)	1,197,947	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	170,204	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	3,087,316
County Clerk	—	Total Other Public Assistance	3,087,316
Grand Jury (Including Audit)	71,800	Total Public Assistance	24,504,508
District Attorney-Prosecution	3,096,624	Education	
District Attorney-Family Support	4,153,127	Total School Administration	—
Public Defender	1,586,996	Total Library Services	2,427,744
Court Appointed Counsel	—	Total Agricultural Education	94,378
Other	675,529	Total Other Education	—
Total Judicial	10,952,227	Total Education	2,522,122
Total Police Protection	12,287,428	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	9,952,374	Total Cultural Services	—
Juvenile Detention	1,914,175	Total Veteran Memorial Building	—
Probation	3,356,761	Total Small Craft Harbors	—
Total Detention and Correction	15,223,310	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,065,375
Protective Inspection		Total Interest on Long-Term Debt	869,974
Agricultural Commissioner	517,461	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,227,448	Total Debt Service	1,935,349
Other	62,679	Total General County Expenditures Before Transfers	115,421,710
Total Protective Inspection	2,807,588	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	949,210	Governmental and Enterprise	71,691
Coroner	—	Total General County Expenditures and Transfers Out	\$ 115,493,401
Emergency Services	815,757		
Planning and Zoning	2,555,823		
Pound	791,634		
Other	1,404,753		
Total Other Protection	6,517,177		
Total Public Protection	47,787,730		

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

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

County of Nevada

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	\$ 15,000	\$ 15,000	\$ —
1915 Act - Penn Valley Sew. Impr.	1990	1990	2009	1,264,703	440,000	440,000	—
Total Special Assessment Bonds				1,340,833	455,000	455,000	—
Other Long-Term Debt Schedule							
Capital Lease Equipment	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	4,396,676
Postclosure Landfill Liability	—	—	—	—	—	—	13,514,659
Vehicle Capital Lease	—	—	—	—	—	—	12,468
Total Other Long-Term Debt Schedule				—	—	—	17,923,803
County Total Bonds and Other Long-Term Debt				\$ 1,340,833	\$ 455,000	\$ 455,000	\$ 17,923,803

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 38,507,582
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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	\$ 354,439
Local Cash Grants	2,549,773
State Cash Grants	8,487
Federal Cash Grants	343,326
Other Revenues	5,286
Total Revenues	3,261,311
Purchased Transportation	982,506
Other Expenses	2,462,916
Total Expenses	3,445,422
Net Transit Income (Loss)	(184,111)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (184,111)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

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

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	1,009,945
Total Operating Expenses		1,895,798
Net Operating Income (Loss)		(885,853)
Total Non-Operating Revenue		714,439
Total Non-Operating Expenses		58,552
Income (Loss) Before Operating Transfers		(229,966)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(229,966)
Current Year Capital Outlay (Enterprise Activity)	\$	627,822

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

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

Comments

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

1. Informational Note: In November 2002, county voters approved a 1/8 percent local sales tax, referred to as Measure C. This revenue is to provide funds for improvement of library services throughout Nevada County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure C revenue in the amount of \$1.9 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. Informational Note: General Expenditures, Plant Acquisition - Jails, reflect a negative balance of (\$869) due to an indirect cost credit. No actual current year expenditures were incurred.
Reference: Table 6, Statement of County Expenditures
3. Informational Note: Long-Term Debts, 1915 Act - No. San Juan Sew. Impr. and 1915 Act - Penn Valley Sew. Impr., were removed from the report because these special assessment bonds were determined to be debts of the special district, Nevada County Sanitation District.
Reference: Table 6, Statement of Long-Term Debt

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,993,507	Total Roads	43,856,793
Clerk of the Board	2,882,079	Total Transportation Terminals	—
Administrative Officer	15,200,730	Total Transportation Systems	—
Other	6,252,502	Total Parking Facilities	4,760,899
Total Legislative and Administrative	28,328,818	Total Public Ways and Facilities	48,617,692
Finance		Health	
Auditor-Controller	16,096,129	Total Public Health	147,006,735
Treasurer-Tax Collector	14,322,857	Total Medical Care	134,612,482
Assessor	35,782,641	Total Mental Health	178,682,044
Other	55,559,125	Total Drug and Alcohol Abuse Services	41,615,689
Total Finance	121,760,752	Total Health	501,916,950
Counsel		Sanitation	
County Counsel	7,910,031	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	7,910,031	Public Assistance	
Total Personnel	1,839,959	Welfare	
Total Elections	25,664,263	Administration	250,439,067
Total Communications	—	Aid Programs - Cash (Grants)	204,441,231
Total Property Management	20,053,525	Total Welfare	454,880,298
Plant Acquisition		Social Services	
Jails	3,654,253	Administration and Programs	157,730,382
Courts	—	Other	32,131,999
Other	39,590,455	Total Social Services	189,862,381
Total Plant Acquisition	43,244,708	General Relief	
Total Promotion	—	Aid to Indigents	6,747,952
Total Other General	284,471,537	Indigent Burial	—
Total General	533,273,593	Total General Relief	6,747,952
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	54,449,487	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	5,180,463	Workforce Investment Act (WIA)	9,354,372
Other Trial Court	49,115,335	Other	15,994,417
County Clerk	—	Total Other Public Assistance	25,348,789
Grand Jury (Including Audit)	519,446	Total Public Assistance	676,839,420
District Attorney-Prosecution	87,115,053	Education	
District Attorney-Family Support	53,590,775	Total School Administration	—
Public Defender	54,412,598	Total Library Services	35,026,904
Court Appointed Counsel	10,709,643	Total Agricultural Education	—
Other	3,120,775	Total Other Education	—
Total Judicial	318,213,575	Total Education	35,026,904
Total Police Protection	278,462,392	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	721,911
Adult Detention	157,968,364	Total Cultural Services	—
Juvenile Detention	65,322,823	Total Veteran Memorial Building	—
Probation	93,431,958	Total Small Craft Harbors	17,513,334
Total Detention and Correction	316,723,145	Total Recreation and Cultural	18,235,245
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	188,578,753
Protective Inspection		Total Interest on Long-Term Debt	49,550,832
Agricultural Commissioner	3,302,688	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	5,421,750	Total Debt Service	238,129,585
Other	—	Total General County Expenditures Before Transfers	3,070,017,986
Total Protective Inspection	8,724,438	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	
Recorder	8,884,607	Governmental and Enterprise	275,000
Coroner	6,844,730	Total General County Expenditures and Transfers Out	\$ 3,070,292,986
Emergency Services	1,294,725		
Planning and Zoning	5,554,717		
Pound	—		
Other	73,276,268		
Total Other Protection	95,855,047		
Total Public Protection	1,017,978,597		

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

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

County of Orange

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	1996	2005	2016	\$ 121,680,326	\$ 121,680,326	\$ 72,123,095	\$ 49,557,231
Pension Obligation-Series A	1997	1997	2021	136,923,081	136,923,081	96,587,235	40,335,846
Pension Bond - Bond Accretion	1998	2010	2022	208,460,509	208,460,509	115,386,543	93,073,966
POB 06-07 Prepayment	2006	2006	2007	105,990,520	105,990,520	105,990,520	—
POB 07-08 Prepayment	2007	2007	2008	211,065,000	211,065,000	—	211,065,000
Total Pension Obligation Bonds				784,119,436	784,119,436	390,087,393	394,032,043
Revenue Bonds							
Teeter Plan	1995	1998	2014	155,000,000	155,000,000	31,275,000	123,725,000
Airport Revenue Bonds	1997	1998	2012	135,050,000	135,050,000	70,015,000	65,035,000
Telecommunication Equipment Lease	2001	2001	2008	10,330,000	10,330,000	7,085,000	3,245,000
Airport	2003	2004	2018	48,680,000	48,680,000	7,260,000	41,420,000
Refunding - 2005 Series A	2005	2006	2015	146,005,000	146,005,000	26,570,000	119,435,000
Total Revenue Bonds				495,065,000	495,065,000	142,205,000	352,860,000
Special Assessment Bonds							
1915 Act - RAD 88-1	1988	1990	2018	165,705,000	165,705,000	127,455,000	38,250,000
1915 Act - RAD 94-1	1994	1995	2007	17,255,000	15,420,000	15,420,000	—
1915 Act - CFD 87-4	1997	1998	2019	23,630,000	10,815,000	1,965,000	8,850,000
1915 Act - CFD 86-2	1998	1998	2017	25,705,000	10,975,000	1,450,000	9,525,000
1915 Act - RAD 99-1	1999	2000	2018	23,835,000	23,835,000	6,635,000	17,200,000
1915 Act - CFD 86-2	2001	2001	2017	8,005,000	8,005,000	3,985,000	4,020,000
1915 Act - RAD 01-1	2001	2002	2018	10,785,000	10,785,000	2,530,000	8,255,000
1915 Act - AD 01-1	2003	2003	2033	60,237,925	55,345,000	30,765,000	24,580,000
1915 Act - CFD 02-1	2003	2004	2022	75,000,000	68,280,000	455,000	67,825,000
1915 Act - CFD 03-1	2004	2004	2034	60,000,000	57,185,000	155,000	57,030,000
1915 Act - CFD 04-1	2005	2005	2034	85,000,000	75,645,000	265,000	75,380,000
1915 Act - AD01-1	2006	2007	2033	13,000,000	11,655,000	—	11,655,000
1915 Act - AD01-1	2006	2006	2035	30,000,000	21,500,000	—	21,500,000
Total Special Assessment Bonds				598,157,925	535,150,000	191,080,000	344,070,000
Other Long-Term Debt Schedule							
Arbitrage Rebate Payable	—	—	—	—	—	—	14,495
Compensated Absences Liability	—	—	—	—	—	—	147,170,980
County Landfill Closure Liability	—	—	—	—	—	—	182,365,392
Total Other Long-Term Debt Schedule				—	—	—	329,550,867
County Total Bonds and Other Long-Term Debt				\$ 1,877,342,361	\$ 1,814,334,436	\$ 723,372,393	\$ 1,420,512,910
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$ 772,703,261						

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

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

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

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	106,837,162
Total Operating Expenses		82,560,446
Net Operating Income (Loss)		24,276,716
Total Non-Operating Revenue		35,781,347
Total Non-Operating Expenses		6,733,161
Income (Loss) Before Operating Transfers		53,324,902
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	53,324,902
Current Year Capital Outlay (Enterprise Activity)	\$	12,355,857

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,655,747	Total Roads	47,513,856
Clerk of the Board	550,983	Total Transportation Terminals	—
Administrative Officer	4,901,728	Total Transportation Systems	—
Other	1,812,263	Total Parking Facilities	—
Total Legislative and Administrative	8,920,721	Total Public Ways and Facilities	47,513,856
Finance		Health	
Auditor-Controller	4,161,522	Total Public Health	16,075,504
Treasurer-Tax Collector	2,720,620	Total Medical Care	4,977,380
Assessor	7,408,610	Total Mental Health	27,663,695
Other	3,271,868	Total Drug and Alcohol Abuse Services	—
Total Finance	17,562,620	Total Health	48,716,579
Counsel		Sanitation	
County Counsel	2,895,998	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,895,998	Public Assistance	
Total Personnel	6,045,496	Welfare	
Total Elections	4,114,806	Administration	20,650,807
Total Communications	—	Aid Programs - Cash (Grants)	31,436,952
Total Property Management	8,022,484	Total Welfare	52,087,759
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	33,249,353
Courts	6,364,382	Other	—
Other	13,822,175	Total Social Services	33,249,353
Total Plant Acquisition	20,186,557	General Relief	
Total Promotion	3,494,701	Aid to Indigents	833,834
Total Other General	13,526,625	Indigent Burial	—
Total General	84,770,008	Total General Relief	833,834
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	357,979
Trial Court Maintenance of Effort (MOE)	835,468	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,179,250	Workforce Investment Act (WIA)	—
Other Trial Court	1,682,441	Other	3,257,621
County Clerk	—	Total Other Public Assistance	3,257,621
Grand Jury (Including Audit)	82,321	Total Public Assistance	89,786,546
District Attorney-Prosecution	15,062,584	Education	
District Attorney-Family Support	6,256,470	Total School Administration	—
Public Defender	—	Total Library Services	5,002,982
Court Appointed Counsel	5,833,395	Total Agricultural Education	282,329
Other	—	Total Other Education	—
Total Judicial	30,931,929	Total Education	5,285,311
Total Police Protection	49,480,035	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	3,550,529
Adult Detention	25,600,073	Total Cultural Services	724,508
Juvenile Detention	3,694,988	Total Veteran Memorial Building	—
Probation	12,058,324	Total Small Craft Harbors	—
Total Detention and Correction	41,353,385	Total Recreation and Cultural	4,275,037
Total Fire Protection	5,513,600	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,260,794
Protective Inspection		Total Interest on Long-Term Debt	1,124,013
Agricultural Commissioner	1,582,099	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	5,841,788	Total Debt Service	2,384,807
Other	—	Total General County Expenditures Before Transfers	433,792,266
Total Protective Inspection	7,423,887	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,700,159
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	3,653,310	Governmental and Enterprise	1,915,570
Coroner	869,835	Total General County Expenditures and Transfers Out	\$ 437,407,995
Emergency Services	1,880,544		
Planning and Zoning	6,915,960		
Pound	2,546,926		
Other	490,711		
Total Other Protection	16,357,286		
Total Public Protection	151,060,122		

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

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

County of Placer

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

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 32,185,221
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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	\$ 726,654
Local Cash Grants	3,923,674
State Cash Grants	1,041,901
Federal Cash Grants	251,145
Other Revenues	1,672,133
Total Revenues	7,615,507
Purchased Transportation	1,097,217
Other Expenses	6,089,854
Total Expenses	7,187,071
Net Transit Income (Loss)	428,436
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 428,436
Capital Additions to Equity	
Total Local Capital Grants	\$ 30,000
Total State Capital Grants	—
Total Federal Capital Grants	105,146
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 135,146

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

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ —
Total Operating Expenses	209
Net Operating Income (Loss)	(209)
Total Non-Operating Revenue	10,879
Total Non-Operating Expenses	7,753
Income (Loss) Before Operating Transfers	2,917
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 2,917
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: DeWitt Development

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 928,681	Total Roads	8,175,481
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	444,450	Total Transportation Systems	—
Other	940,069	Total Parking Facilities	—
Total Legislative and Administrative	2,313,200	Total Public Ways and Facilities	8,175,481
Finance		Health	
Auditor-Controller	554,092	Total Public Health	5,589,439
Treasurer-Tax Collector	711,650	Total Medical Care	—
Assessor	798,372	Total Mental Health	3,049,018
Other	127,332	Total Drug and Alcohol Abuse Services	953,050
Total Finance	2,191,446	Total Health	9,591,507
Counsel		Sanitation	
County Counsel	464,319	Total Refuse Collection and Disposal	—
Other	16,623	Total Sanitation	—
Total Counsel	480,942	Public Assistance	
Total Personnel	392,455	Welfare	
Total Elections	270,072	Administration	3,927,164
Total Communications	—	Aid Programs - Cash (Grants)	3,765,426
Total Property Management	1,471,580	Total Welfare	7,692,590
Plant Acquisition		Social Services	
Jails	217,632	Administration and Programs	—
Courts	—	Other	137,417
Other	1,201,636	Total Social Services	137,417
Total Plant Acquisition	1,419,268	General Relief	
Total Promotion	1,299,876	Aid to Indigents	—
Total Other General	1,229,309	Indigent Burial	—
Total General	11,068,148	Total General Relief	—
Public Protection		Total Care of Court Wards	194,882
Judicial		Total Veteran Services	183,631
Trial Court Maintenance of Effort (MOE)	154,384	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	95,087	Workforce Investment Act (WIA)	—
Other Trial Court	183,877	Other	1,003,164
County Clerk	—	Total Other Public Assistance	1,003,164
Grand Jury (Including Audit)	36,269	Total Public Assistance	9,211,684
District Attorney-Prosecution	1,083,426	Education	
District Attorney-Family Support	875,835	Total School Administration	—
Public Defender	394,405	Total Library Services	684,678
Court Appointed Counsel	—	Total Agricultural Education	97,151
Other	—	Total Other Education	—
Total Judicial	2,823,283	Total Education	781,829
Total Police Protection	6,364,509	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	259,094
Adult Detention	1,682,877	Total Cultural Services	221,579
Juvenile Detention	—	Total Veteran Memorial Building	81,746
Probation	1,261,547	Total Small Craft Harbors	—
Total Detention and Correction	2,944,424	Total Recreation and Cultural	562,419
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	465,262
Protective Inspection		Total Interest on Long-Term Debt	881,802
Agricultural Commissioner	350,185	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,602,206	Total Debt Service	1,347,064
Other	—	Total General County Expenditures Before Transfers	56,454,476
Total Protective Inspection	2,952,391	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	68,174
Recorder	300,852	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 56,522,650
Emergency Services	42,322		
Planning and Zoning	—		
Pound	281,232		
Other	7,331		
Total Other Protection	631,737		
Total Public Protection	15,716,344		

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

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

County of Plumas

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	\$ —	\$ 153,688	\$ 67,733
Total State Construction Loans				261,619	—	153,688	67,733
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	2,947,645
Heat and Cooling Equipment	—	—	—	—	—	—	599,847
Postclosure Landfill Liability	—	—	—	—	—	—	3,494,420
Total Other Long-Term Debt Schedule				—	—	—	7,041,912
County Total Bonds and Other Long-Term Debt				\$ 261,619	\$ —	\$ 153,688	\$ 7,109,645

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 31,498,097
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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	\$ 41,455
Local Cash Grants	339,476
State Cash Grants	59,183
Federal Cash Grants	92,280
Other Revenues	47,390
Total Revenues	579,784
Purchased Transportation	—
Other Expenses	584,492
Total Expenses	584,492
Net Transit Income (Loss)	(4,708)
Gain or Loss on Disposal of Fixed Assets	4,079
Total Operator Net Income (Loss)	\$ (629)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

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

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	452,100
Total Operating Expenses		876,086
Net Operating Income (Loss)		(423,986)
Total Non-Operating Revenue		70,473
Total Non-Operating Expenses		4,822
Income (Loss) Before Operating Transfers		(358,335)
Transfers In from the County		—
Transfers Out to the County		10,000
Net Transfers In (Out)		(10,000)
Net Income (Loss)	\$	(368,335)
Current Year Capital Outlay (Enterprise Activity)	\$	—

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

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 9,894,247	Total Roads	139,810,098
Clerk of the Board	1,391,230	Total Transportation Terminals	—
Administrative Officer	13,778,241	Total Transportation Systems	—
Other	—	Total Parking Facilities	1,374,805
Total Legislative and Administrative	25,063,718	Total Public Ways and Facilities	141,184,903
Finance		Health	
Auditor-Controller	9,795,694	Total Public Health	159,959,717
Treasurer-Tax Collector	11,836,634	Total Medical Care	36,549,590
Assessor	22,360,789	Total Mental Health	120,431,365
Other	1,886,901	Total Drug and Alcohol Abuse Services	24,555,592
Total Finance	45,880,018	Total Health	341,496,264
Counsel		Sanitation	
County Counsel	4,790,453	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,790,453	Public Assistance	
Total Personnel	7,516,169	Welfare	
Total Elections	10,486,360	Administration	149,018,175
Total Communications	3,802,733	Aid Programs - Cash (Grants)	306,960,670
Total Property Management	53,248,150	Total Welfare	455,978,845
Plant Acquisition		Social Services	
Jails	421,543	Administration and Programs	240,589,683
Courts	2,679,903	Other	—
Other	55,736,853	Total Social Services	240,589,683
Total Plant Acquisition	58,838,299	General Relief	
Total Promotion	26,051,461	Aid to Indigents	488,393
Total Other General	14,810,385	Indigent Burial	—
Total General	250,487,746	Total General Relief	488,393
Public Protection		Total Care of Court Wards	1,216,102
Judicial		Total Veteran Services	876,607
Trial Court Maintenance of Effort (MOE)	24,965,789	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	5,026,473	Workforce Investment Act (WIA)	—
Other Trial Court	1,958,145	Other	—
County Clerk	18,875,524	Total Other Public Assistance	—
Grand Jury (Including Audit)	—	Total Public Assistance	699,149,630
District Attorney-Prosecution	88,055,871	Education	
District Attorney-Family Support	37,598,242	Total School Administration	—
Public Defender	28,022,349	Total Library Services	14,429,050
Court Appointed Counsel	9,044,953	Total Agricultural Education	393,485
Other	46,936	Total Other Education	—
Total Judicial	213,594,282	Total Education	14,822,535
Total Police Protection	296,604,555	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	120,005,146	Total Cultural Services	196,969
Juvenile Detention	38,915,959	Total Veteran Memorial Building	—
Probation	40,325,228	Total Small Craft Harbors	—
Total Detention and Correction	199,246,333	Total Recreation and Cultural	196,969
Total Fire Protection	149,150,986	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	23,594,685
Protective Inspection		Total Interest on Long-Term Debt	40,639,442
Agricultural Commissioner	4,440,587	Total Interest on Short-Term Notes and Warrants	2,683,000
Building Inspector	23,700,895	Total Debt Service	66,917,127
Other	—	Total General County Expenditures Before Transfers	2,441,031,651
Total Protective Inspection	28,141,482	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	763,400
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	7,106,131	Total General County Expenditures and Transfers Out	\$ 2,441,795,051
Emergency Services	—		
Planning and Zoning	15,252,040		
Pound	14,748,878		
Other	2,931,790		
Total Other Protection	40,038,839		
Total Public Protection	926,776,477		

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

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

County of Riverside

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

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 1,115,934,862
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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	\$ 1,038,131,491
Total Deductions from Revenues	839,751,056
Net Patient Revenue	198,380,435
Total Other Operating Revenues	12,203,034
Total Operating Revenue	210,583,469
Total Operating Expenses	316,818,675
Net Operating Income (Loss)	(106,235,206)
Total Non-Operating Revenue	149,014,774
Total Non-Operating Expenses	13,372,038
Net Non-Operating Income	135,642,736
Net Income Before Extraordinary Items	29,407,530
Extraordinary Items	—
Income (Loss) Before Operating Transfers	29,407,530
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 29,407,530
Current Year Capital Outlay (Enterprise Activity)	\$ 7,500,000

Transportation Enterprise Statement of Revenues and Expenses

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

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

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	2,112,925
Total Operating Expenses		2,350,566
Net Operating Income (Loss)		(237,641)
Total Non-Operating Revenue		910,246
Total Non-Operating Expenses		792,071
Income (Loss) Before Operating Transfers		(119,466)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(119,466)
Current Year Capital Outlay (Enterprise Activity)	\$	—

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: Revenues for Tobacco Settlement of \$16,047,293 are reported on the Hospital Enterprise Statement of Revenues and Expenses as Contributions and Donated Services, included in Total Non-Operating Revenues in lieu of being reported in the Statement of County Revenues, Miscellaneous revenue sources.
Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,784,914	Total Roads	96,256,584
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	3,376,921	Total Transportation Systems	66,600
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	7,161,835	Total Public Ways and Facilities	96,323,184
Finance		Health	
Auditor-Controller	7,806,598	Total Public Health	399,072,840
Treasurer-Tax Collector	6,903,912	Total Medical Care	147,519,854
Assessor	16,039,343	Total Mental Health	46,225,012
Other	6,459,652	Total Drug and Alcohol Abuse Services	23,623,610
Total Finance	37,209,505	Total Health	616,441,316
Counsel		Sanitation	
County Counsel	5,788,892	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	5,788,892	Public Assistance	
Total Personnel	18,471,288	Welfare	
Total Elections	14,000,081	Administration	209,578,428
Total Communications	—	Aid Programs - Cash (Grants)	341,889,193
Total Property Management	16,368	Total Welfare	551,467,621
Plant Acquisition		Social Services	
Jails	35,267,483	Administration and Programs	54,835,511
Courts	112,068	Other	—
Other	16,481,774	Total Social Services	54,835,511
Total Plant Acquisition	51,861,325	General Relief	
Total Promotion	19,289,649	Aid to Indigents	14,300,849
Total Other General	6,013,955	Indigent Burial	—
Total General	159,812,898	Total General Relief	14,300,849
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	22,562,956	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,305,771	Workforce Investment Act (WIA)	—
Other Trial Court	18,115,894	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	197,762	Total Public Assistance	620,603,981
District Attorney-Prosecution	61,830,468	Education	
District Attorney-Family Support	32,636,117	Total School Administration	—
Public Defender	34,114,941	Total Library Services	19,788,238
Court Appointed Counsel	—	Total Agricultural Education	391,102
Other	6,153,686	Total Other Education	—
Total Judicial	177,917,595	Total Education	20,179,340
Total Police Protection	220,250,701	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	18,642,794
Adult Detention	103,316,785	Total Cultural Services	—
Juvenile Detention	79,219,432	Total Veteran Memorial Building	—
Probation	38,317,228	Total Small Craft Harbors	—
Total Detention and Correction	220,853,445	Total Recreation and Cultural	18,642,794
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	23,842,933
Protective Inspection		Total Interest on Long-Term Debt	46,988,682
Agricultural Commissioner	4,042,650	Total Interest on Short-Term Notes and Warrants	21,270,379
Building Inspector	16,630,578	Total Debt Service	92,101,994
Other	—	Total General County Expenditures Before Transfers	2,308,628,438
Total Protective Inspection	20,673,228	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	161,091
Local Agency Formation Commission (LAFCO)	195,500	Operating Transfers Between Funds Other Than	—
Recorder	6,465,890	Governmental and Enterprise	—
Coroner	6,172,475	Total General County Expenditures and Transfers Out	\$ 2,308,789,529
Emergency Services	5,271,210		
Planning and Zoning	17,097,785		
Pound	5,435,556		
Other	4,189,546		
Total Other Protection	44,827,962		
Total Public Protection	684,522,931		

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

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

County of Sacramento

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	9,757,904	142,562,741
Pension Funding 2004	2004	2006	2033	426,131,120	420,000,000	—	420,000,000
Total Pension Obligation Bonds				1,116,511,973	1,110,380,853	184,607,904	925,772,949
Special Assessment Bonds							
1911 Act - Sewer Improvements	1977	1992	2008	1,398,010	141,963	122,109	19,854
1911 Act - Street Improvements	1977	1993	2004	24,815,253	476,080	475,131	949
Total Special Assessment Bonds				26,213,263	618,043	597,240	20,803
Other Long-Term Debt Schedule							
Airport	—	—	—	—	—	—	257,520,000
Parking	—	—	—	—	—	—	3,745,000
Compensated Absences	—	—	—	—	—	—	76,339,476
Landfill Liability	—	—	—	—	—	—	14,537,644
Total Other Long-Term Debt Schedule				—	—	—	352,142,120
County Total Bonds and Other Long-Term Debt				\$ 1,142,725,236	\$ 1,110,998,896	\$ 185,205,144	\$ 1,277,935,872

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 514,933,558

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	<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	\$ 178,720
Local Cash Grants	2,051,560
State Cash Grants	324,182
Federal Cash Grants	156,729
Other Revenues	27,149
Total Revenues	<u>2,738,340</u>
Purchased Transportation	1,606,083
Other Expenses	204,500
Total Expenses	<u>1,810,583</u>
Net Transit Income (Loss)	<u>927,757</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ 927,757</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 2006-07
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sacramento

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 105,184,400
Total Operating Expenses	99,384,683
Net Operating Income (Loss)	5,799,717
Total Non-Operating Revenue	47,406,152
Total Non-Operating Expenses	12,084,527
Income (Loss) Before Operating Transfers	41,121,342
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 41,121,342
Current Year Capital Outlay (Enterprise Activity)	\$ 34,761,808

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Parking

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

Comments

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

1. Informational Note: Miscellaneous Revenues have increased significantly due to the receipt of Tobacco Settlement Securitization proceeds from the sale of the county's rights to receive future Tobacco Settlement revenues. Total amount of the securitization in the 2001-02 fiscal year was \$199,620,000, of which \$64,421,539 was recognized in the current fiscal year.
Reference: Table 6, Statement of County Revenues

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 506,132	Total Roads	9,501,091
Clerk of the Board	201,877	Total Transportation Terminals	—
Administrative Officer	729,487	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,437,496	Total Public Ways and Facilities	9,501,091
Finance		Health	
Auditor-Controller	918,538	Total Public Health	3,555,661
Treasurer-Tax Collector	466,536	Total Medical Care	—
Assessor	1,061,279	Total Mental Health	3,192,646
Other	586,983	Total Drug and Alcohol Abuse Services	853,955
Total Finance	3,033,336	Total Health	7,602,262
Counsel		Sanitation	
County Counsel	735,432	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	735,432	Public Assistance	
Total Personnel	458,649	Welfare	
Total Elections	546,991	Administration	3,933,895
Total Communications	1,294,685	Aid Programs - Cash (Grants)	7,665,282
Total Property Management	1,502,171	Total Welfare	11,599,177
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	2,475,476
Courts	—	Other	146,307
Other	—	Total Social Services	2,621,783
Total Plant Acquisition	—	General Relief	
Total Promotion	—	Aid to Indigents	525
Total Other General	—	Indigent Burial	—
Total General	9,008,760	Total General Relief	525
Public Protection		Total Care of Court Wards	85,813
Judicial		Total Veteran Services	69,060
Trial Court Maintenance of Effort (MOE)	278,776	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	2,138,118
Other Trial Court	—	Other	356,184
County Clerk	153,687	Total Other Public Assistance	2,494,302
Grand Jury (Including Audit)	10,228	Total Public Assistance	16,870,660
District Attorney-Prosecution	1,115,819	Education	
District Attorney-Family Support	1,633,516	Total School Administration	—
Public Defender	668,577	Total Library Services	602,704
Court Appointed Counsel	—	Total Agricultural Education	88,231
Other	91,214	Total Other Education	—
Total Judicial	3,951,817	Total Education	690,935
Total Police Protection	5,190,539	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	199,923
Adult Detention	4,165,247	Total Cultural Services	—
Juvenile Detention	1,447,992	Total Veteran Memorial Building	—
Probation	1,816,496	Total Small Craft Harbors	—
Total Detention and Correction	7,429,735	Total Recreation and Cultural	199,923
Total Fire Protection	918,444	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	185,000
Protective Inspection		Total Interest on Long-Term Debt	50,165
Agricultural Commissioner	773,733	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	233,706	Total Debt Service	235,165
Other	—	Total General County Expenditures Before Transfers	65,490,860
Total Protective Inspection	1,007,439	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	442,008	Governmental and Enterprise	—
Coroner	49,211	Total General County Expenditures and Transfers Out	\$ 65,490,860
Emergency Services	1,035,630		
Planning and Zoning	1,114,936		
Pound	235,987		
Other	6,318		
Total Other Protection	2,884,090		
Total Public Protection	21,382,064		

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

County of San Benito

* 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

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

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,048,223
Total Operating Expenses	742,014
Net Operating Income (Loss)	306,209
Total Non-Operating Revenues	320,979
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	627,188
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 627,188
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 5,843,433	Total Roads	66,611,776
Clerk of the Board	1,516,052	Total Transportation Terminals	—
Administrative Officer	5,149,767	Total Transportation Systems	16,651,337
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	12,509,252	Total Public Ways and Facilities	83,263,113
Finance		Health	
Auditor-Controller	18,591,686	Total Public Health	93,864,413
Treasurer-Tax Collector	16,692,806	Total Medical Care	35,776,774
Assessor	21,292,553	Total Mental Health	129,467,081
Other	1,395,523	Total Drug and Alcohol Abuse Services	22,017,512
Total Finance	57,972,568	Total Health	281,125,780
Counsel		Sanitation	
County Counsel	9,343,277	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	9,343,277	Public Assistance	
Total Personnel	12,690,263	Welfare	
Total Elections	7,810,165	Administration	325,775,307
Total Communications	—	Aid Programs - Cash (Grants)	398,552,014
Total Property Management	31,125,735	Total Welfare	724,327,321
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,626,479
Courts	—	Other	—
Other	50,043,768	Total Social Services	1,626,479
Total Plant Acquisition	50,043,768	General Relief	
Total Promotion	—	Aid to Indigents	1,070,106
Total Other General	13,362,198	Indigent Burial	—
Total General	194,857,226	Total General Relief	1,070,106
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	1,326,019
Trial Court Maintenance of Effort (MOE)	27,162,676	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	6,558,726	Workforce Investment Act (WIA)	11,515,371
Other Trial Court	1,864,623	Other	41,014,096
County Clerk	—	Total Other Public Assistance	52,529,467
Grand Jury (Including Audit)	281,999	Total Public Assistance	780,879,392
District Attorney-Prosecution	56,555,362	Education	
District Attorney-Family Support	39,361,475	Total School Administration	2,719,313
Public Defender	27,698,822	Total Library Services	15,582,230
Court Appointed Counsel	8,252,852	Total Agricultural Education	—
Other	826,665	Total Other Education	—
Total Judicial	168,563,200	Total Education	18,301,543
Total Police Protection	256,031,670	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	15,182,187
Adult Detention	118,257,584	Total Cultural Services	4,434,095
Juvenile Detention	62,701,586	Total Veteran Memorial Building	—
Probation	46,407,335	Total Small Craft Harbors	—
Total Detention and Correction	227,366,505	Total Recreation and Cultural	19,616,282
Total Fire Protection	2,353,861	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	29,951,772
Protective Inspection		Total Interest on Long-Term Debt	38,751,435
Agricultural Commissioner	5,658,975	Total Interest on Short-Term Notes and Warrants	3,844,419
Building Inspector	8,199,854	Total Debt Service	72,547,626
Other	—	Total General County Expenditures Before Transfers	2,140,180,658
Total Protective Inspection	13,858,829	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	64,347,582
Local Agency Formation Commission (LAFCO)	231,000	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	31,682,771
Coroner	6,811,290	Total General County Expenditures and Transfers Out	\$ 2,236,211,011
Emergency Services	—		
Planning and Zoning	10,517,089		
Pound	—		
Other	3,856,252		
Total Other Protection	21,415,631		
Total Public Protection	689,589,696		

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

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

County of San Bernardino

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	\$ 369,381,094	\$ 90,885,503	\$ 278,495,591
Pension Obligation Bonds 2004	2004	2004	2023	463,895,000	462,890,875	2,960,875	459,930,000
Total Pension Obligation Bonds				850,160,591	832,271,969	93,846,378	738,425,591
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	126,289,000
Total Other Long-Term Debt Schedule				—	—	—	126,289,000
County Total Bonds and Other Long-Term Debt				\$ 850,160,591	\$ 832,271,969	\$ 93,846,378	\$ 864,714,591

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations **\$ 1,258,051,075**

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 1,045,643,656
Total Deductions from Revenues	856,406,307
Net Patient Revenue	189,237,349
Total Other Operating Revenues	144,604,024
Total Operating Revenue	333,841,373
Total Operating Expenses	408,648,526
Net Operating Income (Loss)	(74,807,153)
Total Non-Operating Revenue	30,788,595
Total Non-Operating Expenses	29,106,122
Net Non-Operating Income	1,682,473
Net Income Before Extraordinary Items	(73,124,680)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(73,124,680)
Transfers In from the County	64,347,582
Transfers Out to the County	9,977,000
Net Transfers In (Out)	54,370,582
Net Income (Loss)	\$ (18,754,098)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

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

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

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	3,512,540
Total Operating Expenses		<u>1,405,522</u>
Net Operating Income (Loss)		<u>2,107,018</u>
Total Non-Operating Revenue		4,371,557
Total Non-Operating Expenses		<u>7,764,093</u>
Income (Loss) Before Operating Transfers		<u>(1,285,518)</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>(1,285,518)</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	\$	56,091,639
Total Operating Expenses		<u>62,576,311</u>
Net Operating Income (Loss)		<u>(6,484,672)</u>
Total Non-Operating Revenues		20,771,657
Total Non-Operating Expenses		<u>11,091,724</u>
Income (Loss) Before Operating Transfers		<u>3,195,261</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>3,195,261</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 5,839,139	Total Roads	102,449,032
Clerk of the Board	4,502,327	Total Transportation Terminals	—
Administrative Officer	20,416,770	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	30,758,236	Total Public Ways and Facilities	102,449,032
Finance		Health	
Auditor-Controller	24,507,907	Total Public Health	133,268,727
Treasurer-Tax Collector	14,190,723	Total Medical Care	118,213,630
Assessor	37,825,224	Total Mental Health	214,385,289
Other	21,073,929	Total Drug and Alcohol Abuse Services	44,328,928
Total Finance	97,597,783	Total Health	510,196,574
Counsel		Sanitation	
County Counsel	19,395,093	Total Refuse Collection and Disposal	9,572,958
Other	—	Total Sanitation	9,572,958
Total Counsel	19,395,093	Public Assistance	
Total Personnel	18,550,577	Welfare	
Total Elections	28,664,229	Administration	125,013,704
Total Communications	93,441,858	Aid Programs - Cash (Grants)	366,309,453
Total Property Management	66,367,299	Total Welfare	491,323,157
Plant Acquisition		Social Services	
Jails	4,456	Administration and Programs	357,942,902
Courts	9,430,742	Other	—
Other	45,968,509	Total Social Services	357,942,902
Total Plant Acquisition	55,403,707	General Relief	
Total Promotion	2,285,408	Aid to Indigents	1,818,815
Total Other General	—	Indigent Burial	—
Total General	412,464,190	Total General Relief	1,818,815
Public Protection		Total Care of Court Wards	9,871,417
Judicial		Total Veteran Services	740,813
Trial Court Maintenance of Effort (MOE)	56,997,064	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	4,852,895	Workforce Investment Act (WIA)	—
Other Trial Court	54,426,754	Other	71,247,479
County Clerk	—	Total Other Public Assistance	71,247,479
Grand Jury (Including Audit)	473,293	Total Public Assistance	932,944,583
District Attorney-Prosecution	111,479,125	Education	
District Attorney-Family Support	44,791,012	Total School Administration	—
Public Defender	68,384,863	Total Library Services	27,740,828
Court Appointed Counsel	—	Total Agricultural Education	773,034
Other	462,893	Total Other Education	—
Total Judicial	341,867,899	Total Education	28,513,862
Total Police Protection	250,188,676	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	20,523,984
Adult Detention	179,760,321	Total Cultural Services	—
Juvenile Detention	33,742,504	Total Veteran Memorial Building	—
Probation	96,466,811	Total Small Craft Harbors	—
Total Detention and Correction	309,969,636	Total Recreation and Cultural	20,523,984
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	71,872,221
Protective Inspection		Total Interest on Long-Term Debt	100,223,029
Agricultural Commissioner	13,631,401	Total Interest on Short-Term Notes and Warrants	10,884,849
Building Inspector	—	Total Debt Service	182,980,099
Other	—	Total General County Expenditures Before Transfers	3,202,058,532
Total Protective Inspection	13,631,401	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	293,258	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	6,681,346	Total General County Expenditures and Transfers Out	\$ 3,202,058,532
Emergency Services	25,829,784		
Planning and Zoning	42,963,272		
Pound	10,820,429		
Other	167,549		
Total Other Protection	86,755,638		
Total Public Protection	1,002,413,250		

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

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

County of San Diego

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	\$ 416,355,000	\$ 14,075,000
POB Series 2002 ABC	2002	2002	2032	737,340,000	737,340,000	—	737,340,000
POB Series 2004	2004	2004	2032	454,112,916	454,112,916	9,605,000	444,507,916
Total Pension Obligation Bonds				1,621,882,916	1,621,882,916	425,960,000	1,195,922,916
Special Assessment Bonds							
1915 Act - Re-Assessmt. of Dist. 97-1	1997	1997	2012	21,755,000	21,755,000	11,365,000	10,390,000
Total Special Assessment Bonds				21,755,000	21,755,000	11,365,000	10,390,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	82,758,735
Landfill Closure	—	—	—	—	—	—	23,616,671
Total Other Long-Term Debt Schedule				—	—	—	106,375,406
County Total Bonds and Other Long-Term Debt				\$ 1,643,637,916	\$ 1,643,637,916	\$ 437,325,000	\$ 1,312,688,322
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 578,309,399					

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

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

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 9,125,083
Total Operating Expenses	8,175,556
Net Operating Income (Loss)	949,527
Total Non-Operating Revenue	7,509,444
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	8,458,971
Transfers In from the County	—
Transfers Out to the County	327,000
Net Transfers In (Out)	(327,000)
Net Income (Loss)	\$ 8,131,971
Current Year Capital Outlay (Enterprise Activity)	\$ 10,295,268

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,503,895	Total Roads	43,894,269
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	3,203,744	Total Transportation Systems	—
Other	2,352,135	Total Parking Facilities	—
Total Legislative and Administrative	8,059,774	Total Public Ways and Facilities	43,894,269
Finance		Health	
Auditor-Controller	3,146,080	Total Public Health	34,228,602
Treasurer-Tax Collector	2,455,552	Total Medical Care	—
Assessor	9,006,321	Total Mental Health	61,244,430
Other	2,689,322	Total Drug and Alcohol Abuse Services	10,506,031
Total Finance	17,297,275	Total Health	105,979,063
Counsel		Sanitation	
County Counsel	1,022,583	Total Refuse Collection and Disposal	53,971
Other	—	Total Sanitation	53,971
Total Counsel	1,022,583	Public Assistance	
Total Personnel	2,468,708	Welfare	
Total Elections	9,483,965	Administration	101,654,353
Total Communications	—	Aid Programs - Cash (Grants)	162,529,669
Total Property Management	25,229,178	Total Welfare	264,184,022
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	32,578,872
Courts	—	Other	284,544
Other	—	Total Social Services	32,863,416
Total Plant Acquisition	—	General Relief	
Total Promotion	129,625	Aid to Indigents	1,864,455
Total Other General	970,437	Indigent Burial	41,825
Total General	64,661,545	Total General Relief	1,906,280
Public Protection		Total Care of Court Wards	6,696,607
Judicial		Total Veteran Services	344,501
Trial Court Maintenance of Effort (MOE)	8,701,871	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,362,784	Workforce Investment Act (WIA)	12,267,599
Other Trial Court	1,958,016	Other	—
County Clerk	—	Total Other Public Assistance	12,267,599
Grand Jury (Including Audit)	78,064	Total Public Assistance	318,262,425
District Attorney-Prosecution	24,523,604	Education	
District Attorney-Family Support	15,666,937	Total School Administration	—
Public Defender	10,893,530	Total Library Services	5,840,542
Court Appointed Counsel	3,374,777	Total Agricultural Education	344,480
Other	7,061,082	Total Other Education	—
Total Judicial	73,620,665	Total Education	6,185,022
Total Police Protection	51,194,918	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	4,600,156
Adult Detention	55,264,015	Total Cultural Services	240,000
Juvenile Detention	12,807,110	Total Veteran Memorial Building	—
Probation	16,758,024	Total Small Craft Harbors	—
Total Detention and Correction	84,829,149	Total Recreation and Cultural	4,840,156
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	5,737,618
Protective Inspection		Total Interest on Long-Term Debt	3,435,090
Agricultural Commissioner	3,923,983	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	8,297,200	Total Debt Service	9,172,708
Other	676,317	Total General County Expenditures Before Transfers	791,148,909
Total Protective Inspection	12,897,500	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	20,981,928
Local Agency Formation Commission (LAFCO)	112,421	Operating Transfers Between Funds Other Than	—
Recorder	3,291,053	Governmental and Enterprise	—
Coroner	1,258,365	Total General County Expenditures and Transfers Out	\$ 812,130,837
Emergency Services	2,351,383		
Planning and Zoning	6,880,409		
Pound	—		
Other	1,663,887		
Total Other Protection	15,557,518		
Total Public Protection	238,099,750		

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

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

County of San Joaquin

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	\$ 29,305,000	\$ 79,115,000
Solid Waste System Facilities	2003	2004	2022	36,830,000	36,830,000	5,990,000	30,840,000
Total Revenue Bonds				145,250,000	145,250,000	35,295,000	109,955,000
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	164,429
Teeter Note	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	4,463,404
Loan	—	—	—	—	—	—	1,995,856
Teeter Note	—	—	—	—	—	—	27,000,000
Total Other Long-Term Debt Schedule				—	—	—	33,623,689
County Total Bonds and Other Long-Term Debt				\$ 145,250,000	\$ 145,250,000	\$ 35,295,000	\$ 143,578,689

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 57,420,427
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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	\$ 257,259,015
Total Deductions from Revenues	183,813,195
Net Patient Revenue	73,445,820
Total Other Operating Revenues	27,078,385
Total Operating Revenue	100,524,205
Total Operating Expenses	187,358,578
Net Operating Income (Loss)	(86,834,373)
Total Non-Operating Revenue	53,963,910
Total Non-Operating Expenses	6,666,079
Net Non-Operating Income	47,297,831
Net Income Before Extraordinary Items	(39,536,542)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(39,536,542)
Transfers In from the County	20,164,316
Transfers Out to the County	—
Net Transfers In (Out)	20,164,316
Net Income (Loss)	\$ (19,372,226)
Current Year Capital Outlay (Enterprise Activity)	\$ 5,869,987

Transportation Enterprise Statement of Revenues and Expenses

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

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

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,843,818
Total Operating Expenses	4,368,682
Net Operating Income (Loss)	(2,524,864)
Total Non-Operating Revenue	1,247,080
Total Non-Operating Expenses	224,604
Income (Loss) Before Operating Transfers	(1,502,388)
Transfers In from the County	817,612
Transfers Out to the County	—
Net Transfers In (Out)	817,612
Net Income (Loss)	\$ (684,776)
Current Year Capital Outlay (Enterprise Activity)	\$ 752,413

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: Revenues for Tobacco Tax - Prop. 99 of \$369,498 and Realignment for Health Services of \$6,807,804 are reported in the Hospital Enterprise Statement of Revenues and Expenses as Gross Patient Revenue and Other Non-Operating Revenues in lieu of being reported in the Statement of County Revenues, State revenue sources.
Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,360,497	Total Roads	32,725,398
Clerk of the Board	509,565	Total Transportation Terminals	—
Administrative Officer	1,783,911	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	3,653,973	Total Public Ways and Facilities	32,725,398
Finance		Health	
Auditor-Controller	4,655,341	Total Public Health	25,617,358
Treasurer-Tax Collector	2,796,661	Total Medical Care	6,020,907
Assessor	7,622,183	Total Mental Health	25,889,871
Other	—	Total Drug and Alcohol Abuse Services	5,988,817
Total Finance	15,074,185	Total Health	63,516,953
Counsel		Sanitation	
County Counsel	3,728,988	Total Refuse Collection and Disposal	509,868
Other	—	Total Sanitation	509,868
Total Counsel	3,728,988	Public Assistance	
Total Personnel	1,981,879	Welfare	
Total Elections	1,427,479	Administration	27,254,406
Total Communications	989,722	Aid Programs - Cash (Grants)	25,731,722
Total Property Management	14,188,107	Total Welfare	52,986,128
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	21,414,176
Courts	—	Other	—
Other	8,943,108	Total Social Services	21,414,176
Total Plant Acquisition	8,943,108	General Relief	
Total Promotion	—	Aid to Indigents	4,388,444
Total Other General	1,870,357	Indigent Burial	—
Total General	51,857,798	Total General Relief	4,388,444
Public Protection		Total Care of Court Wards	7,962,905
Judicial		Total Veteran Services	363,570
Trial Court Maintenance of Effort (MOE)	1,905,972	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	518,872	Workforce Investment Act (WIA)	—
Other Trial Court	3,017,882	Other	5,704,893
County Clerk	640,446	Total Other Public Assistance	5,704,893
Grand Jury (Including Audit)	115,911	Total Public Assistance	92,820,116
District Attorney-Prosecution	10,692,865	Education	
District Attorney-Family Support	5,023,681	Total School Administration	—
Public Defender	4,339,875	Total Library Services	7,277,831
Court Appointed Counsel	—	Total Agricultural Education	354,622
Other	—	Total Other Education	1,213,560
Total Judicial	26,255,504	Total Education	8,846,013
Total Police Protection	29,172,858	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	6,361,618
Adult Detention	18,107,291	Total Cultural Services	—
Juvenile Detention	3,981,453	Total Veteran Memorial Building	—
Probation	4,645,028	Total Small Craft Harbors	—
Total Detention and Correction	26,733,772	Total Recreation and Cultural	6,361,618
Total Fire Protection	13,194,695	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	5,766,744
Protective Inspection		Total Interest on Long-Term Debt	3,988,578
Agricultural Commissioner	4,723,992	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	9,755,322
Other	—	Total General County Expenditures Before Transfers	381,503,018
Total Protective Inspection	4,723,992	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	662,317
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	650,916	Governmental and Enterprise	2,000,000
Coroner	—	Total General County Expenditures and Transfers Out	\$ 384,165,335
Emergency Services	874,101		
Planning and Zoning	11,379,114		
Pound	2,105,040		
Other	19,940		
Total Other Protection	15,029,111		
Total Public Protection	115,109,932		

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

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

County of San Luis Obispo

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	\$ 6,690,000	\$ 130,504,398
Total Pension Obligation Bonds				137,194,398	137,194,398	6,690,000	130,504,398
State Construction Loans							
Construct Airport Hangars	2006	—	—	4,734,200	—	189,368	4,544,832
Total State Construction Loans				4,734,200	—	189,368	4,544,832
Other Long-Term Debt Schedule							
Advances From Other Funds	—	—	—	—	—	—	716,533
Accrued Vacation/Sick Leave - Ent.	—	—	—	—	—	—	279,451
Accrued Vacation/Sick Leave - Govt.	—	—	—	—	—	—	22,482,773
Estimated Post Closure Landfill Costs	—	—	—	—	—	—	3,302,856
Total Other Long-Term Debt Schedule				—	—	—	26,781,613
County Total Bonds and Other Long-Term Debt				\$ 141,928,598	\$ 137,194,398	\$ 6,879,368	\$ 161,830,843
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 54,660,049					

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 57,961
Local Cash Grants	543,358
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	36,522
Total Revenues	637,841
Purchased Transportation	594,999
Other Expenses	115,913
Total Expenses	710,912
Net Transit Income (Loss)	(73,071)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (73,071)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

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

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 3,013,961
Total Operating Expenses	3,342,142
Net Operating Income (Loss)	(328,181)
Total Non-Operating Revenue	10,105,240
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	9,777,059
Transfers In from the County	109,327
Transfers Out to the County	247,978
Net Transfers In (Out)	(138,651)
Net Income (Loss)	\$ 9,638,408
Current Year Capital Outlay (Enterprise Activity)	\$ 14,996,987

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Golf Course

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,476,842	Total Roads	18,607,026
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	3,546,842	Total Transportation Systems	1,062,233
Other	1,375,497	Total Parking Facilities	—
Total Legislative and Administrative	7,399,181	Total Public Ways and Facilities	19,669,259
Finance		Health	
Auditor-Controller	5,728,782	Total Public Health	67,438,206
Treasurer-Tax Collector	5,999,466	Total Medical Care	2,669,694
Assessor	10,669,457	Total Mental Health	91,304,189
Other	600,430	Total Drug and Alcohol Abuse Services	15,597,465
Total Finance	22,998,135	Total Health	177,009,554
Counsel		Sanitation	
County Counsel	5,990,623	Total Refuse Collection and Disposal	7,794,258
Other	—	Total Sanitation	7,794,258
Total Counsel	5,990,623	Public Assistance	
Total Personnel	6,804,164	Welfare	
Total Elections	14,948,240	Administration	44,265,663
Total Communications	7,913,856	Aid Programs - Cash (Grants)	17,576,502
Total Property Management	6,730,574	Total Welfare	61,842,165
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	76,812,277
Courts	—	Other	—
Other	9,766,896	Total Social Services	76,812,277
Total Plant Acquisition	9,766,896	General Relief	
Total Promotion	—	Aid to Indigents	6,281,715
Total Other General	21,265,262	Indigent Burial	—
Total General	103,816,931	Total General Relief	6,281,715
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	14,708,434	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	730,012	Workforce Investment Act (WIA)	10,580,107
Other Trial Court	13,420,185	Other	44,912,609
County Clerk	—	Total Other Public Assistance	55,492,716
Grand Jury (Including Audit)	470,562	Total Public Assistance	200,428,873
District Attorney-Prosecution	19,183,790	Education	
District Attorney-Family Support	10,998,958	Total School Administration	—
Public Defender	14,624,064	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	138,344
Other	—	Total Other Education	—
Total Judicial	74,136,005	Total Education	138,344
Total Police Protection	77,047,693	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	8,582,490
Adult Detention	62,388,500	Total Cultural Services	—
Juvenile Detention	41,507,127	Total Veteran Memorial Building	—
Probation	5,223,563	Total Small Craft Harbors	—
Total Detention and Correction	109,119,190	Total Recreation and Cultural	8,582,490
Total Fire Protection	4,976,525	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	8,199,658
Protective Inspection		Total Interest on Long-Term Debt	13,203,608
Agricultural Commissioner	3,447,871	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	21,403,266
Other	—	Total General County Expenditures Before Transfers	827,651,517
Total Protective Inspection	3,447,871	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	66,530,789
Local Agency Formation Commission (LAFCO)	138,143	Operating Transfers Between Funds Other Than	—
Recorder	3,254,490	Governmental and Enterprise	49,781,473
Coroner	2,576,854	Total General County Expenditures and Transfers Out	\$ 943,963,779
Emergency Services	1,100,312		
Planning and Zoning	8,252,439		
Pound	4,748,585		
Other	10,435		
Total Other Protection	20,081,258		
Total Public Protection	288,808,542		

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

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

County of San Mateo

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	\$ —	\$ 1,844,880	\$ 283,368
Breakwater Project	2000	—	—	1,200,000	—	157,726	727,916
Water Resources Program	1991	—	—	409,992	—	48,228	101,987
Total State Construction Loans				3,859,992	—	2,050,834	1,113,271
Other Long-Term Debt Schedule							
Energy Efficiency Project	—	—	—	—	—	—	44,573
2004 Lease Revenue Bonds	—	—	—	—	—	—	4,730,000
Compensated Absences	—	—	—	—	—	—	30,827,698
Compensated Absences - Enterprise	—	—	—	—	—	—	7,068,502
Total Other Long-Term Debt Schedule				—	—	—	42,670,773
County Total Bonds and Other Long-Term Debt				\$ 3,859,992	\$ —	\$ 2,050,834	\$ 43,784,044

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 696,442,099

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	69,000
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	69,000
Purchased Transportation	69,000
Other Expenses	—
Total Expenses	69,000
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

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

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,133,826
Total Operating Expenses	2,127,078
Net Operating Income (Loss)	6,748
Total Non-Operating Revenue	2,916,770
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	2,923,518
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 2,923,518
Current Year Capital Outlay (Enterprise Activity)	\$ 2,785,621

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Marina

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

Comments

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

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

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,345,695	Total Roads	27,425,037
Clerk of the Board	543,102	Total Transportation Terminals	—
Administrative Officer	4,361,546	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	7,250,343	Total Public Ways and Facilities	27,425,037
Finance		Health	
Auditor-Controller	6,545,302	Total Public Health	31,079,238
Treasurer-Tax Collector	3,929,012	Total Medical Care	47,113,666
Assessor	7,791,751	Total Mental Health	59,076,278
Other	632,504	Total Drug and Alcohol Abuse Services	10,965,294
Total Finance	18,898,569	Total Health	148,234,476
Counsel		Sanitation	
County Counsel	6,275,158	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	6,275,158	Public Assistance	
Total Personnel	3,954,835	Welfare	
Total Elections	3,209,358	Administration	39,917,053
Total Communications	370,251	Aid Programs - Cash (Grants)	44,699,428
Total Property Management	8,293,839	Total Welfare	84,616,481
Plant Acquisition		Social Services	
Jails	517,829	Administration and Programs	21,058,552
Courts	—	Other	—
Other	12,645,896	Total Social Services	21,058,552
Total Plant Acquisition	13,163,725	General Relief	
Total Promotion	—	Aid to Indigents	1,124,630
Total Other General	13,388,807	Indigent Burial	—
Total General	74,804,885	Total General Relief	1,124,630
Public Protection		Total Care of Court Wards	2,365,058
Judicial		Total Veteran Services	253,343
Trial Court Maintenance of Effort (MOE)	9,885,265	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	371,981	Workforce Investment Act (WIA)	6,027,587
Other Trial Court	10,658,910	Other	7,807,027
County Clerk	2,369,236	Total Other Public Assistance	13,834,614
Grand Jury (Including Audit)	238,240	Total Public Assistance	123,252,678
District Attorney-Prosecution	16,305,672	Education	
District Attorney-Family Support	9,731,064	Total School Administration	—
Public Defender	8,681,925	Total Library Services	2,699,463
Court Appointed Counsel	—	Total Agricultural Education	194,820
Other	—	Total Other Education	—
Total Judicial	58,242,293	Total Education	2,894,283
Total Police Protection	54,333,545	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	8,712,245
Adult Detention	27,389,644	Total Cultural Services	783,717
Juvenile Detention	13,670,425	Total Veteran Memorial Building	—
Probation	21,974,014	Total Small Craft Harbors	—
Total Detention and Correction	63,034,083	Total Recreation and Cultural	9,495,962
Total Fire Protection	38,551,680	Debt Service	
Total Flood Control - Soil and Water Conservation	53	Total Retirement of Long-Term Debt	7,605,943
Protective Inspection		Total Interest on Long-Term Debt	2,726,139
Agricultural Commissioner	2,771,214	Total Interest on Short-Term Notes and Warrants	130,556
Building Inspector	4,796,493	Total Debt Service	10,462,638
Other	292,203	Total General County Expenditures Before Transfers	643,662,675
Total Protective Inspection	7,859,910	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	386,522	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	871,545
Coroner	1,013,302	Total General County Expenditures and Transfers Out	\$ 644,534,220
Emergency Services	5,055,402		
Planning and Zoning	13,001,381		
Pound	2,816,559		
Other	2,797,986		
Total Other Protection	25,071,152		
Total Public Protection	247,092,716		

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

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

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	—	—	—	—	—	—	\$ —
Dept of Water Resources Loan	—	—	—	—	—	—	11,046
Litigation/Self Insurance	—	—	—	—	—	—	4,582,746
2004 COP Capital Projects	—	—	—	—	—	—	10,659,000
ADMHS Childrens Lompoc Clinic	—	—	—	—	—	—	624,363
Affordable Housing Loan	—	—	—	—	—	—	—
Capital Lease Obligations	—	—	—	—	—	—	—
Caterpillar Tractor Scrapper	—	—	—	—	—	—	199,000
Compensated Absences	—	—	—	—	—	—	26,514,540
Compensated Absences (Enterprise)	—	—	—	—	—	—	525,485
Copier Capital Lease - Ent	—	—	—	—	—	—	30,121
Copier Capital Lease - Gov	—	—	—	—	—	—	1,837,078
Landfill Liability	—	—	—	—	—	—	25,032,876
Landfill Litigation Settlement	—	—	—	—	—	—	110,000
Road Striping Truck	—	—	—	—	—	—	82,161
Social Services Equipment	—	—	—	—	—	—	103,285
Total Other Long-Term Debt Schedule				—	—	—	70,311,701
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 70,311,701
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	73,885,980				

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 4,610
Local Cash Grants	139,447
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	10,242
Total Revenues	154,299
Purchased Transportation	—
Other Expenses	62,335
Total Expenses	62,335
Net Transit Income (Loss)	91,964
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 91,964
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

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

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		580,859
Total Non-Operating Expenses		725,920
Income (Loss) Before Operating Transfers		(145,061)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(145,061)
Current Year Capital Outlay (Enterprise Activity)	\$	—

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,527,190	Total Roads	88,935,037
Clerk of the Board	5,639,871	Total Transportation Terminals	—
Administrative Officer	7,155,346	Total Transportation Systems	—
Other	—	Total Parking Facilities	321,550
Total Legislative and Administrative	17,322,407	Total Public Ways and Facilities	89,256,587
Finance		Health	
Auditor-Controller	14,769,190	Total Public Health	121,849,635
Treasurer-Tax Collector	10,916,225	Total Medical Care	5,624,971
Assessor	28,618,491	Total Mental Health	218,474,504
Other	9,789,696	Total Drug and Alcohol Abuse Services	43,350,256
Total Finance	64,093,602	Total Health	389,299,366
Counsel		Sanitation	
County Counsel	6,541,221	Total Refuse Collection and Disposal	1,306,035
Other	—	Total Sanitation	1,306,035
Total Counsel	6,541,221	Public Assistance	
Total Personnel	12,960,552	Welfare	
Total Elections	12,245,325	Administration	167,844,864
Total Communications	11,913,327	Aid Programs - Cash (Grants)	182,702,385
Total Property Management	38,469,525	Total Welfare	350,547,249
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	128,533,149
Courts	—	Other	101,378,086
Other	162,885,657	Total Social Services	229,911,235
Total Plant Acquisition	162,885,657	General Relief	
Total Promotion	—	Aid to Indigents	5,175,220
Total Other General	14,431,278	Indigent Burial	—
Total General	340,862,894	Total General Relief	5,175,220
Public Protection		Total Care of Court Wards	9,493,851
Judicial		Total Veteran Services	536,226
Trial Court Maintenance of Effort (MOE)	41,375,299	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,805,924	Workforce Investment Act (WIA)	—
Other Trial Court	10,629,451	Other	6,913,276
County Clerk	—	Total Other Public Assistance	6,913,276
Grand Jury (Including Audit)	—	Total Public Assistance	602,577,057
District Attorney-Prosecution	80,569,913	Education	
District Attorney-Family Support	38,722,821	Total School Administration	—
Public Defender	39,795,320	Total Library Services	30,586,374
Court Appointed Counsel	—	Total Agricultural Education	118,458
Other	16,606,310	Total Other Education	—
Total Judicial	229,505,038	Total Education	30,704,832
Total Police Protection	105,519,509	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	33,580,279
Adult Detention	195,443,375	Total Cultural Services	—
Juvenile Detention	64,172,026	Total Veteran Memorial Building	—
Probation	17,560,316	Total Small Craft Harbors	—
Total Detention and Correction	277,175,717	Total Recreation and Cultural	33,580,279
Total Fire Protection	1,552,397	Debt Service	
Total Flood Control - Soil and Water Conservation	1,099,636	Total Retirement of Long-Term Debt	83,147,371
Protective Inspection		Total Interest on Long-Term Debt	14,267,554
Agricultural Commissioner	3,693,821	Total Interest on Short-Term Notes and Warrants	1,303,813
Building Inspector	5,185,573	Total Debt Service	98,718,738
Other	785,902	Total General County Expenditures Before Transfers	2,242,414,100
Total Protective Inspection	9,665,296	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	376,160,889
Local Agency Formation Commission (LAFCO)	307,942	Operating Transfers Between Funds Other Than	—
Recorder	8,784,848	Governmental and Enterprise	3,559,000
Coroner	3,030,740	Total General County Expenditures and Transfers Out	\$ 2,622,133,989
Emergency Services	6,863,415		
Planning and Zoning	5,482,819		
Pound	1,286,159		
Other	5,834,796		
Total Other Protection	31,590,719		
Total Public Protection	656,108,312		

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

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

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	\$ 905,000	\$ 5,875,000
Total Revenue Bonds				6,780,000	6,780,000	905,000	5,875,000
Other Long-Term Debt Schedule							
2003 Lease Revenue Bond Series B	—	—	—	—	—	—	—
Accrued Vacation and Sick Leave	—	—	—	—	—	—	98,006,071
Capital Leases	—	—	—	—	—	—	2,185,690
Compensated Absences	—	—	—	—	—	—	44,396,078
Total Other Long-Term Debt Schedule				—	—	—	144,587,839
County Total Bonds and Other Long-Term Debt				\$ 6,780,000	\$ 6,780,000	\$ 905,000	\$ 150,462,839
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	406,678,195				

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

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

Transportation Enterprise Statement of Revenues and Expenses

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

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

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,947,590
Total Operating Expenses	3,100,088
Net Operating Income (Loss)	(152,498)
Total Non-Operating Revenue	334,168
Total Non-Operating Expenses	322,336
Income (Loss) Before Operating Transfers	(140,666)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (140,666)
Current Year Capital Outlay (Enterprise Activity)	\$ 958,919

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: In November 1996, county voters approved an additional 1/2 cent local sales tax, referred to as Measure B. This revenue is to provide funds for transportation projects throughout Santa Clara County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure B revenue in the amount of \$2.3 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. Informational Note: Revenues for Tobacco Tax - Prop. 99 of \$1,457,244 and Realignment for Health Services of \$10,055,917 are reported in the Hospital Enterprise Statement of Revenues and Expenses as Donations for Indigent Care and State Subventions or Grants in lieu of being reported in the Statement of County Revenues, State revenue sources.
Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,102,440	Total Roads	14,186,193
Clerk of the Board	481,389	Total Transportation Terminals	—
Administrative Officer	1,385,315	Total Transportation Systems	—
Other	—	Total Parking Facilities	179,300
Total Legislative and Administrative	4,000,691	Total Public Ways and Facilities	14,365,493
Finance		Health	
Auditor-Controller	2,767,494	Total Public Health	25,929,081
Treasurer-Tax Collector	1,555,594	Total Medical Care	22,400,575
Assessor	3,222,180	Total Mental Health	49,398,520
Other	(7,577)	Total Drug and Alcohol Abuse Services	6,814,833
Total Finance	7,537,691	Total Health	104,543,009
Counsel		Sanitation	
County Counsel	1,884,352	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,884,352	Public Assistance	
Total Personnel	1,932,877	Welfare	
Total Elections	4,640,041	Administration	61,496,442
Total Communications	3,167,439	Aid Programs - Cash (Grants)	28,798,281
Total Property Management	65,018	Total Welfare	90,294,723
Plant Acquisition		Social Services	
Jails	370,318	Administration and Programs	4,917,210
Courts	8,684,534	Other	—
Other	1,375,696	Total Social Services	4,917,210
Total Plant Acquisition	10,430,548	General Relief	
Total Promotion	—	Aid to Indigents	688,973
Total Other General	4,817,985	Indigent Burial	24,232
Total General	38,476,642	Total General Relief	713,205
Public Protection		Total Care of Court Wards	139,926
Judicial		Total Veteran Services	415,510
Trial Court Maintenance of Effort (MOE)	1,495,692	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	486,254	Workforce Investment Act (WIA)	—
Other Trial Court	483,469	Other	1,530,846
County Clerk	235,178	Total Other Public Assistance	1,530,846
Grand Jury (Including Audit)	64,255	Total Public Assistance	98,011,420
District Attorney-Prosecution	10,344,643	Education	
District Attorney-Family Support	6,634,688	Total School Administration	—
Public Defender	6,885,170	Total Library Services	4,558,456
Court Appointed Counsel	—	Total Agricultural Education	152,066
Other	—	Total Other Education	—
Total Judicial	26,629,349	Total Education	4,710,522
Total Police Protection	23,293,455	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	6,172,727
Adult Detention	21,176,717	Total Cultural Services	353,765
Juvenile Detention	3,510,940	Total Veteran Memorial Building	66,002
Probation	11,360,404	Total Small Craft Harbors	—
Total Detention and Correction	36,048,061	Total Recreation and Cultural	6,592,494
Total Fire Protection	2,442,385	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	3,702,042
Protective Inspection		Total Interest on Long-Term Debt	3,098,215
Agricultural Commissioner	1,543,913	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	3,477,448	Total Debt Service	6,800,257
Other	254,893	Total General County Expenditures Before Transfers	378,588,604
Total Protective Inspection	5,276,254	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	95,133	Operating Transfers Between Funds Other Than	—
Recorder	1,182,833	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 378,588,604
Emergency Services	530,915		
Planning and Zoning	8,325,047		
Pound	1,252,363		
Other	12,972		
Total Other Protection	11,399,263		
Total Public Protection	105,088,767		

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

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

County of Santa Cruz

		Maturity Dates		Principal Authorized/or			
Long-Term Debt	Issue /			* Max. Repay. Oblig.,	Principal	Principal	Principal
	Contract Date	Begin	End	End Bal.	Issued	Paid to Date	Balance Due
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	\$ —
Capital Lease Suntrust	—	—	—	—	—	—	5,989,594
Compensated Absences	—	—	—	—	—	—	18,270,198
Total Other Long-Term Debt Schedule				—	—	—	24,259,792
County Total	Bonds and Other Long-Term Debt			\$ —	\$ —	\$ —	\$ 24,259,792
		Total Future Principal and Interest Balance Due					
Total Lease Obligations		\$	98,979,598				

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

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

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 558,619	Total Roads	17,928,973
Clerk of the Board	383,760	Total Transportation Terminals	1,000
Administrative Officer	(36,266)	Total Transportation Systems	108,125
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	906,113	Total Public Ways and Facilities	18,038,098
Finance		Health	
Auditor-Controller	1,019,706	Total Public Health	18,174,588
Treasurer-Tax Collector	1,445,800	Total Medical Care	6,471,762
Assessor	3,732,976	Total Mental Health	20,918,142
Other	(1,320)	Total Drug and Alcohol Abuse Services	3,852,300
Total Finance	6,197,162	Total Health	49,416,792
Counsel		Sanitation	
County Counsel	193,960	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	193,960	Public Assistance	
Total Personnel	(34,083)	Welfare	
Total Elections	1,671,924	Administration	39,316,505
Total Communications	—	Aid Programs - Cash (Grants)	38,512,501
Total Property Management	—	Total Welfare	77,829,006
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	7,140,228	Total Social Services	—
Total Plant Acquisition	7,140,228	General Relief	
Total Promotion	659,467	Aid to Indigents	594,986
Total Other General	1,502,587	Indigent Burial	—
Total General	18,237,358	Total General Relief	594,986
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	266,279
Trial Court Maintenance of Effort (MOE)	574,384	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	465,946	Workforce Investment Act (WIA)	—
Other Trial Court	1,264,101	Other	6,166,832
County Clerk	—	Total Other Public Assistance	6,166,832
Grand Jury (Including Audit)	97,486	Total Public Assistance	84,857,103
District Attorney-Prosecution	6,257,289	Education	
District Attorney-Family Support	8,497,785	Total School Administration	—
Public Defender	4,638,751	Total Library Services	1,529,955
Court Appointed Counsel	—	Total Agricultural Education	228,624
Other	1,050,311	Total Other Education	—
Total Judicial	22,846,053	Total Education	1,758,579
Total Police Protection	19,296,559	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	21,553
Adult Detention	13,859,788	Total Cultural Services	—
Juvenile Detention	4,925,068	Total Veteran Memorial Building	181,983
Probation	4,874,547	Total Small Craft Harbors	—
Total Detention and Correction	23,659,403	Total Recreation and Cultural	203,536
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,700,443
Protective Inspection		Total Interest on Long-Term Debt	2,694,178
Agricultural Commissioner	1,299,374	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,038,149	Total Debt Service	4,394,621
Other	—	Total General County Expenditures Before Transfers	252,043,169
Total Protective Inspection	3,337,523	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	60,000	Operating Transfers Between Funds Other Than	—
Recorder	1,280,449	Governmental and Enterprise	1,297,454
Coroner	999,715	Total General County Expenditures and Transfers Out	\$ 253,340,623
Emergency Services	1,093,764		
Planning and Zoning	1,154,871		
Pound	759,628		
Other	649,117		
Total Other Protection	5,997,544		
Total Public Protection	75,137,082		

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

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

County of Shasta

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	—	—	—	—	—	—	\$ 9,669,368
FRM Airport Note	—	—	—	—	—	—	45,068
Phone System - CSS Office	—	—	—	—	—	—	55,721
Postclosure Landfill Liability	—	—	—	—	—	—	14,247,860
Total Other Long-Term Debt Schedule				—	—	—	24,018,017
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 24,018,017

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 94,995,638

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 4,727
Local Cash Grants	—
State Cash Grants	376,200
Federal Cash Grants	—
Other Revenues	575
Total Revenues	381,502
Purchased Transportation	—
Other Expenses	381,502
Total Expenses	381,502
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

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

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 274,559	Total Roads	3,495,353
Clerk of the Board	210,035	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	484,594	Total Public Ways and Facilities	3,495,353
Finance		Health	
Auditor-Controller	379,814	Total Public Health	1,190,426
Treasurer-Tax Collector	332,439	Total Medical Care	—
Assessor	508,137	Total Mental Health	739,537
Other	122,962	Total Drug and Alcohol Abuse Services	542,670
Total Finance	1,343,352	Total Health	2,472,633
Counsel		Sanitation	
County Counsel	392,819	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	392,819	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	10,671	Administration	1,296,949
Total Communications	321,443	Aid Programs - Cash (Grants)	602,751
Total Property Management	195,923	Total Welfare	1,899,700
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	559,006
Courts	—	Other	13,120
Other	—	Total Social Services	572,126
Total Plant Acquisition	—	General Relief	
Total Promotion	32,607	Aid to Indigents	—
Total Other General	100,463	Indigent Burial	—
Total General	2,881,872	Total General Relief	—
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	48,521	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	28,521	Workforce Investment Act (WIA)	—
Other Trial Court	15,000	Other	73,853
County Clerk	—	Total Other Public Assistance	73,853
Grand Jury (Including Audit)	24,721	Total Public Assistance	2,545,679
District Attorney-Prosecution	217,746	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	64,632	Total Library Services	23,011
Court Appointed Counsel	13,736	Total Agricultural Education	16,050
Other	4,365	Total Other Education	—
Total Judicial	417,242	Total Education	39,061
Total Police Protection	3,306,237	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	144,613
Adult Detention	97,239	Total Cultural Services	—
Juvenile Detention	17,073	Total Veteran Memorial Building	—
Probation	390,641	Total Small Craft Harbors	—
Total Detention and Correction	504,953	Total Recreation and Cultural	144,613
Total Fire Protection	73,478	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	278,524
Protective Inspection		Total Interest on Long-Term Debt	26,657
Agricultural Commissioner	33,663	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	169,951	Total Debt Service	305,181
Other	—	Total General County Expenditures Before Transfers	17,107,930
Total Protective Inspection	203,614	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	26,400
Local Agency Formation Commission (LAFCO)	686	Operating Transfers Between Funds Other Than	—
Recorder	210,035	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 17,134,330
Emergency Services	252,892		
Planning and Zoning	232,133		
Pound	3,519		
Other	18,749		
Total Other Protection	718,014		
Total Public Protection	5,223,538		

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

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

County of Sierra

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

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 2,514
Local Cash Grants	39,031
State Cash Grants	—
Federal Cash Grants	15,000
Other Revenues	—
Total Revenues	56,545
Purchased Transportation	80,575
Other Expenses	870
Total Expenses	81,445
Net Transit Income (Loss)	(24,900)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (24,900)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

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

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

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 458,126	Total Roads	11,543,208
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	655,469	Total Transportation Systems	3,783
Other	22,642	Total Parking Facilities	—
Total Legislative and Administrative	1,136,237	Total Public Ways and Facilities	11,546,991
Finance		Health	
Auditor-Controller	1,230,542	Total Public Health	4,742,470
Treasurer-Tax Collector	850,737	Total Medical Care	—
Assessor	1,450,446	Total Mental Health	12,105,530
Other	—	Total Drug and Alcohol Abuse Services	891,615
Total Finance	3,531,725	Total Health	17,739,615
Counsel		Sanitation	
County Counsel	985,656	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	985,656	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	492,348	Administration	6,112,733
Total Communications	—	Aid Programs - Cash (Grants)	9,918,998
Total Property Management	627,285	Total Welfare	16,031,731
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,351,602
Courts	—	Other	—
Other	475,200	Total Social Services	1,351,602
Total Plant Acquisition	475,200	General Relief	
Total Promotion	220,156	Aid to Indigents	103,130
Total Other General	1,148,217	Indigent Burial	—
Total General	8,616,824	Total General Relief	103,130
Public Protection		Total Care of Court Wards	61,572
Judicial		Total Veteran Services	160,077
Trial Court Maintenance of Effort (MOE)	464,187	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	91,318	Workforce Investment Act (WIA)	—
Other Trial Court	167,365	Other	8,560
County Clerk	313,734	Total Other Public Assistance	8,560
Grand Jury (Including Audit)	39,173	Total Public Assistance	17,716,672
District Attorney-Prosecution	2,489,106	Education	
District Attorney-Family Support	2,881,696	Total School Administration	—
Public Defender	716,595	Total Library Services	878,513
Court Appointed Counsel	438,134	Total Agricultural Education	125,313
Other	—	Total Other Education	—
Total Judicial	7,601,308	Total Education	1,003,826
Total Police Protection	7,960,962	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	4,230,303	Total Cultural Services	100,022
Juvenile Detention	1,313,047	Total Veteran Memorial Building	—
Probation	1,637,893	Total Small Craft Harbors	—
Total Detention and Correction	7,181,243	Total Recreation and Cultural	100,022
Total Fire Protection	49,982	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	122,110
Protective Inspection		Total Interest on Long-Term Debt	61,926
Agricultural Commissioner	1,189,326	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	505,972	Total Debt Service	184,036
Other	—	Total General County Expenditures Before Transfers	84,578,909
Total Protective Inspection	1,695,298	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	57,653
Local Agency Formation Commission (LAFCO)	19,955	Operating Transfers Between Funds Other Than	—
Recorder	356,787	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 84,636,562
Emergency Services	498,795		
Planning and Zoning	719,038		
Pound	211,049		
Other	1,376,506		
Total Other Protection	3,182,130		
Total Public Protection	27,670,923		

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

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

County of Siskiyou

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	—	—	—	—	—	—	\$ 2,288
Dump Closure Liability	—	—	—	—	—	—	—
Solid Waste Facility Compliance	—	—	—	—	—	—	300,000
02/03 Compens. Absences (GLTD)	—	—	—	—	—	—	—
02/03 Compensated Absences	—	—	—	—	—	—	—
Juvenile Hall - I Bank Loan	—	—	—	—	—	—	—
Sheriff Ford Lease #1	—	—	—	—	—	—	—
Sheriff Ford Lease #2	—	—	—	—	—	—	46,605
Sheriff Ford Lease #3	—	—	—	—	—	—	102,573
Solid Waste - I Bank Loan	—	—	—	—	—	—	1,827,648
Stage - Buses (3)	—	—	—	—	—	—	—
Task Force - Lease Copier	—	—	—	—	—	—	1,976
Total Other Long-Term Debt Schedule				—	—	—	2,281,090
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 2,281,090

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ —

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 208,070
Local Cash Grants	752,505
State Cash Grants	143,576
Federal Cash Grants	—
Other Revenues	194,608
Total Revenues	1,298,759
Purchased Transportation	—
Other Expenses	1,346,232
Total Expenses	1,346,232
Net Transit Income (Loss)	(47,473)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (47,473)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

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

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

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,759,260	Total Roads	16,385,561
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,809,304	Total Transportation Systems	—
Other	1,243,154	Total Parking Facilities	—
Total Legislative and Administrative	5,811,718	Total Public Ways and Facilities	16,385,561
Finance		Health	
Auditor-Controller	3,718,440	Total Public Health	39,326,497
Treasurer-Tax Collector	2,544,056	Total Medical Care	8,862,309
Assessor	4,985,427	Total Mental Health	45,492,064
Other	—	Total Drug and Alcohol Abuse Services	5,410,927
Total Finance	11,247,923	Total Health	99,091,797
Counsel		Sanitation	
County Counsel	2,852,798	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,852,798	Public Assistance	
Total Personnel	2,278,134	Welfare	
Total Elections	3,010,015	Administration	67,743,049
Total Communications	—	Aid Programs - Cash (Grants)	46,474,032
Total Property Management	297,985	Total Welfare	114,217,081
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	8,893,674
Courts	7,273	Other	5,823,865
Other	8,538,854	Total Social Services	14,717,539
Total Plant Acquisition	8,546,127	General Relief	
Total Promotion	363,704	Aid to Indigents	10,479,732
Total Other General	13,082,266	Indigent Burial	7,425
Total General	47,490,670	Total General Relief	10,487,157
Public Protection		Total Care of Court Wards	295,322
Judicial		Total Veteran Services	571,104
Trial Court Maintenance of Effort (MOE)	8,174,426	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,338,403	Workforce Investment Act (WIA)	5,563,205
Other Trial Court	4,080,813	Other	—
County Clerk	—	Total Other Public Assistance	5,563,205
Grand Jury (Including Audit)	141,894	Total Public Assistance	145,851,408
District Attorney-Prosecution	17,796,025	Education	
District Attorney-Family Support	11,689,253	Total School Administration	—
Public Defender	11,726,126	Total Library Services	20,798,768
Court Appointed Counsel	—	Total Agricultural Education	274,903
Other	3,369,860	Total Other Education	—
Total Judicial	58,316,800	Total Education	21,073,671
Total Police Protection	58,724,863	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,353,512
Adult Detention	6,009,909	Total Cultural Services	—
Juvenile Detention	8,818,016	Total Veteran Memorial Building	19,929
Probation	20,272,832	Total Small Craft Harbors	—
Total Detention and Correction	35,100,757	Total Recreation and Cultural	1,373,441
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	10,512,505
Protective Inspection		Total Interest on Long-Term Debt	14,719,832
Agricultural Commissioner	2,471,805	Total Interest on Short-Term Notes and Warrants	1,806,177
Building Inspector	1,174,964	Total Debt Service	27,038,514
Other	—	Total General County Expenditures Before Transfers	532,099,874
Total Protective Inspection	3,646,769	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,546,159
Local Agency Formation Commission (LAFCO)	358,929	Operating Transfers Between Funds Other Than	—
Recorder	2,240,708	Governmental and Enterprise	—
Coroner	1,385,268	Total General County Expenditures and Transfers Out	\$ 533,646,033
Emergency Services	2,307,161		
Planning and Zoning	9,682,311		
Pound	2,010,989		
Other	20,257		
Total Other Protection	18,005,623		
Total Public Protection	173,794,812		

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

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

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	\$ 10,000,000	\$ 86,665,000
Unfunded Actuarial Accrued Liab	2005	2005	2025	42,385,000	42,385,000	1,245,000	41,140,000
Total Pension Obligation Bonds				139,050,000	139,050,000	11,245,000	127,805,000
State Construction Loans							
Nut Tree Airport Hangars	2002	—	—	1,300,000	—	180,889	200,964
CA Energy Commission	2001	—	—	1,027,088	—	634,408	289,971
Total State Construction Loans				2,327,088	—	815,297	490,935
Other Long-Term Debt Schedule							
Ameritech/SBC Capital Svcs	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	18,431,473
Pitney Bowes Capital Lease	—	—	—	—	—	—	28,967
Total Other Long-Term Debt Schedule				—	—	—	18,460,440
County Total Bonds and Other Long-Term Debt				\$ 141,377,088	\$ 139,050,000	\$ 12,060,297	\$ 146,756,375
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 231,399,393					

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

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

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 951,027
Total Operating Expenses	1,650,304
Net Operating Income (Loss)	(699,277)
Total Non-Operating Revenue	3,421,432
Total Non-Operating Expenses	50,059
Income (Loss) Before Operating Transfers	2,672,096
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 2,672,096
Current Year Capital Outlay (Enterprise Activity)	\$ 3,516,912

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Fouts Springs YF

Total Operating Revenue	\$ 3,148,755
Total Operating Expense	3,458,998
Net Operating Income (Loss)	(310,243)
Total Non-Operating Revenue	620,274
Total Non-Operating Expenses	121,271
Income (Loss) Before Operating Transfers	188,760
Transfers In from the County	1,546,159
Transfers Out to the County	—
Net Transfers In (Out)	1,546,159
Net Income (Loss)	\$ 1,734,919
Current Year Capital Outlay	\$ —

Comments

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

1. Informational Note: In June 1998, county voters approved an additional 1/8 cent local sales tax, referred to as Measure B. This revenue is to provide funds for library services throughout Solano County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure B revenue in the amount of \$4.2 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,314,231	Total Roads	45,984,105
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,731,589	Total Transportation Systems	—
Other	983,177	Total Parking Facilities	—
Total Legislative and Administrative	6,028,997	Total Public Ways and Facilities	45,984,105
Finance		Health	
Auditor-Controller	11,861,459	Total Public Health	56,667,000
Treasurer-Tax Collector	4,290,507	Total Medical Care	—
Assessor	8,907,899	Total Mental Health	45,464,922
Other	1,217,408	Total Drug and Alcohol Abuse Services	15,904,893
Total Finance	26,277,273	Total Health	118,036,815
Counsel		Sanitation	
County Counsel	4,447,448	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,447,448	Public Assistance	
Total Personnel	4,381,548	Welfare	
Total Elections	4,615,670	Administration	69,267,621
Total Communications	1,774,580	Aid Programs - Cash (Grants)	32,851,155
Total Property Management	10,106,056	Total Welfare	102,118,776
Plant Acquisition		Social Services	
Jails	2,482,636	Administration and Programs	22,970,943
Courts	138,914	Other	—
Other	17,559,955	Total Social Services	22,970,943
Total Plant Acquisition	20,181,505	General Relief	
Total Promotion	2,931,624	Aid to Indigents	902,753
Total Other General	24,194,841	Indigent Burial	—
Total General	104,939,542	Total General Relief	902,753
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	419,600
Trial Court Maintenance of Effort (MOE)	7,601,654	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	976,863	Workforce Investment Act (WIA)	2,653,081
Other Trial Court	7,537,112	Other	5,513,884
County Clerk	544,424	Total Other Public Assistance	8,166,965
Grand Jury (Including Audit)	72,502	Total Public Assistance	134,579,037
District Attorney-Prosecution	17,188,311	Education	
District Attorney-Family Support	15,124,698	Total School Administration	—
Public Defender	8,173,417	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	1,006,730
Other	—	Total Other Education	—
Total Judicial	57,218,981	Total Education	1,006,730
Total Police Protection	59,580,509	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	11,307,790
Adult Detention	52,715,651	Total Cultural Services	—
Juvenile Detention	23,220,340	Total Veteran Memorial Building	1,597,580
Probation	14,186,184	Total Small Craft Harbors	—
Total Detention and Correction	90,122,175	Total Recreation and Cultural	12,905,370
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	13,801,177
Protective Inspection		Total Interest on Long-Term Debt	16,671,747
Agricultural Commissioner	3,102,319	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	30,472,924
Other	687,572	Total General County Expenditures Before Transfers	689,262,375
Total Protective Inspection	3,789,891	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	2,672,565
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,912,310	Governmental and Enterprise	—
Coroner	2,417,717	Total General County Expenditures and Transfers Out	\$ 691,934,940
Emergency Services	3,150,109		
Planning and Zoning	19,529,898		
Pound	3,475,499		
Other	140,763		
Total Other Protection	30,626,296		
Total Public Protection	241,337,852		

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

County of Sonoma

**Total Future Principal
and Interest Balance Due**

\$ 53,602,227

Hospital Enterprise/Activity Statement of Revenues and Expenses

Transportation Enterprise Statement of Revenues and Expenses

Total Capital Additions to Equity

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

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	2,592,005
Total Operating Expenses		3,113,172
Net Operating Income (Loss)		(521,167)
Total Non-Operating Revenue		1,862,586
Total Non-Operating Expenses		175,159
Income (Loss) Before Operating Transfers		1,166,260
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	1,166,260
Current Year Capital Outlay (Enterprise Activity)	\$	2,000,162

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

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,417,465	Total Roads	19,541,918
Clerk of the Board	—	Total Transportation Terminals	224,532
Administrative Officer	5,424,585	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	6,842,050	Total Public Ways and Facilities	19,766,450
Finance		Health	
Auditor-Controller	3,919,921	Total Public Health	23,945,419
Treasurer-Tax Collector	2,806,238	Total Medical Care	27,429,040
Assessor	5,458,293	Total Mental Health	53,163,944
Other	492,957	Total Drug and Alcohol Abuse Services	5,860,047
Total Finance	12,677,409	Total Health	110,398,450
Counsel		Sanitation	
County Counsel	2,181,113	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,181,113	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	2,337,409	Administration	125,919,473
Total Communications	—	Aid Programs - Cash (Grants)	2,809,475
Total Property Management	6,898,611	Total Welfare	128,728,948
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	83,294,811
Courts	—	Other	—
Other	16,278,295	Total Social Services	83,294,811
Total Plant Acquisition	16,278,295	General Relief	
Total Promotion	752,432	Aid to Indigents	—
Total Other General	13,446,410	Indigent Burial	—
Total General	61,413,729	Total General Relief	—
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	4,695,230	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,036,665	Workforce Investment Act (WIA)	9,004,250
Other Trial Court	5,826,566	Other	—
County Clerk	3,061,288	Total Other Public Assistance	9,004,250
Grand Jury (Including Audit)	117,548	Total Public Assistance	221,028,009
District Attorney-Prosecution	14,492,325	Education	
District Attorney-Family Support	15,574,640	Total School Administration	—
Public Defender	8,538,888	Total Library Services	9,863,180
Court Appointed Counsel	—	Total Agricultural Education	407,495
Other	—	Total Other Education	—
Total Judicial	53,343,150	Total Education	10,270,675
Total Police Protection	43,315,957	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	8,430,190
Adult Detention	30,312,905	Total Cultural Services	—
Juvenile Detention	10,342,824	Total Veteran Memorial Building	—
Probation	10,629,201	Total Small Craft Harbors	—
Total Detention and Correction	51,284,930	Total Recreation and Cultural	8,430,190
Total Fire Protection	1,294,460	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	17,462,191
Protective Inspection		Total Interest on Long-Term Debt	9,938,127
Agricultural Commissioner	3,646,080	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,926,929	Total Debt Service	27,400,318
Other	—	Total General County Expenditures Before Transfers	633,652,108
Total Protective Inspection	6,573,009	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	15,882,906
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	402,067
Coroner	1,286,632	Total General County Expenditures and Transfers Out	\$ 649,937,081
Emergency Services	2,279,919		
Planning and Zoning	4,956,177		
Pound	3,073,821		
Other	7,536,232		
Total Other Protection	19,132,781		
Total Public Protection	174,944,287		

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

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

County of Stanislaus

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	\$ 45,995,000	\$ 62,975,000
Total Pension Obligation Bonds				108,970,000	108,970,000	45,995,000	62,975,000
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	274,370
Capital Leases - Enterprise	—	—	—	—	—	—	41,145
Compensated Absences	—	—	—	—	—	—	24,991,570
Compensated Absences - Enterprise	—	—	—	—	—	—	1,865,809
General Fund Loan	—	—	—	—	—	—	18,070,441
Postclosure Landfill Liability	—	—	—	—	—	—	13,527,554
Total Other Long-Term Debt Schedule				—	—	—	58,770,889
County Total Bonds and Other Long-Term Debt				\$ 108,970,000	\$ 108,970,000	\$ 45,995,000	\$ 121,745,889

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 139,875,027
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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	\$ 52,302,182
Total Deductions from Revenues	24,815,550
Net Patient Revenue	27,486,632
Total Other Operating Revenues	5,147,914
Total Operating Revenue	32,634,546
Total Operating Expenses	44,894,114
Net Operating Income (Loss)	(12,259,568)
Total Non-Operating Revenue	465,238
Total Non-Operating Expenses	1,380,712
Net Non-Operating Income	(915,474)
Net Income Before Extraordinary Items	(13,175,042)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(13,175,042)
Transfers In from the County	15,301,752
Transfers Out to the County	411,250
Net Transfers In (Out)	14,890,502
Net Income (Loss)	\$ 1,715,460
Current Year Capital Outlay (Enterprise Activity)	\$ 130,711

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 271,523
Local Cash Grants	2,626,260
State Cash Grants	23,560
Federal Cash Grants	447,924
Other Revenues	86,037
Total Revenues	3,455,304
Purchased Transportation	1,998,811
Other Expenses	854,649
Total Expenses	2,853,460
Net Transit Income (Loss)	601,844
Gain or Loss on Disposal of Fixed Assets	(34,967)
Total Operator Net Income (Loss)	\$ 566,877
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

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

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 12,658,068
Total Operating Expenses	16,406,098
Net Operating Income (Loss)	(3,748,030)
Total Non-Operating Revenues	2,525,743
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(1,222,287)
Transfers In from the County	—
Transfers Out to the County	29,985
Net Transfers In (Out)	(29,985)
Net Income (Loss)	\$ (1,252,272)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Jail Commissary

Total Operating Revenue	\$ 1,589,947
Total Operating Expense	1,553,968
Net Operating Income (Loss)	35,979
Total Non-Operating Revenue	59,564
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	95,543
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 95,543
Current Year Capital Outlay	\$ —

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

Total Operating Revenue	\$ 13,819,608
Total Operating Expense	14,731,829
Net Operating Income (Loss)	(912,221)
Total Non-Operating Revenue	—
Total Non-Operating Expenses	302,014
Income (Loss) Before Operating Transfers	(1,214,235)
Transfers In from the County	581,154
Transfers Out to the County	1,233,570
Net Transfers In (Out)	(652,416)
Net Income (Loss)	\$ (1,866,651)
Current Year Capital Outlay	\$ —

Comments

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

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

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 358,449	Total Roads	5,826,628
Clerk of the Board	156,964	Total Transportation Terminals	—
Administrative Officer	753,622	Total Transportation Systems	—
Other	886,519	Total Parking Facilities	—
Total Legislative and Administrative	2,155,554	Total Public Ways and Facilities	5,826,628
Finance		Health	
Auditor-Controller	1,142,629	Total Public Health	10,393,129
Treasurer-Tax Collector	590,494	Total Medical Care	—
Assessor	2,157,664	Total Mental Health	22,110,970
Other	312,527	Total Drug and Alcohol Abuse Services	—
Total Finance	4,203,314	Total Health	32,504,099
Counsel		Sanitation	
County Counsel	952,651	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	952,651	Public Assistance	
Total Personnel	705,798	Welfare	
Total Elections	610,317	Administration	7,556,295
Total Communications	2,561,026	Aid Programs - Cash (Grants)	15,261,144
Total Property Management	2,915,684	Total Welfare	22,817,439
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,879,349
Courts	—	Other	—
Other	1,662,957	Total Social Services	4,879,349
Total Plant Acquisition	1,662,957	General Relief	
Total Promotion	—	Aid to Indigents	40,702
Total Other General	5,674,548	Indigent Burial	—
Total General	21,441,849	Total General Relief	40,702
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	81,425
Trial Court Maintenance of Effort (MOE)	678,681	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	298,266	Workforce Investment Act (WIA)	—
Other Trial Court	292,332	Other	—
County Clerk	193,691	Total Other Public Assistance	—
Grand Jury (Including Audit)	82,428	Total Public Assistance	27,818,915
District Attorney-Prosecution	2,764,258	Education	
District Attorney-Family Support	2,930,816	Total School Administration	—
Public Defender	531,968	Total Library Services	1,254,088
Court Appointed Counsel	—	Total Agricultural Education	177,934
Other	438,897	Total Other Education	—
Total Judicial	8,211,337	Total Education	1,432,022
Total Police Protection	6,934,528	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	254,908
Adult Detention	5,304,545	Total Cultural Services	264,256
Juvenile Detention	1,413,458	Total Veteran Memorial Building	192,780
Probation	3,077,279	Total Small Craft Harbors	—
Total Detention and Correction	9,795,282	Total Recreation and Cultural	711,944
Total Fire Protection	585,924	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	195,665
Protective Inspection		Total Interest on Long-Term Debt	176,210
Agricultural Commissioner	2,201,519	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	371,875
Other	—	Total General County Expenditures Before Transfers	118,564,246
Total Protective Inspection	2,201,519	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	546,344	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 118,564,246
Emergency Services	—		
Planning and Zoning	—		
Pound	—		
Other	181,980		
Total Other Protection	728,324		
Total Public Protection	28,456,914		

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

County of Sutter

* 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

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

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

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	168,048
Total Operating Expenses		247,315
Net Operating Income (Loss)		(79,267)
Total Non-Operating Revenue		62,127
Total Non-Operating Expenses		55,559
Income (Loss) Before Operating Transfers		(72,699)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(72,699)
Current Year Capital Outlay (Enterprise Activity)	\$	—

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

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 360,997	Total Roads	6,731,048
Clerk of the Board	140,713	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	1,118,916
Other	111,866	Total Parking Facilities	—
Total Legislative and Administrative	613,576	Total Public Ways and Facilities	7,849,964
Finance		Health	
Auditor-Controller	700,125	Total Public Health	3,274,346
Treasurer-Tax Collector	546,891	Total Medical Care	1,700,744
Assessor	1,368,734	Total Mental Health	6,979,833
Other	199,901	Total Drug and Alcohol Abuse Services	1,612,383
Total Finance	2,815,651	Total Health	13,567,306
Counsel		Sanitation	
County Counsel	475,206	Total Refuse Collection and Disposal	12,605
Other	18,722	Total Sanitation	12,605
Total Counsel	493,928	Public Assistance	
Total Personnel	318,911	Welfare	
Total Elections	326,685	Administration	14,950,932
Total Communications	—	Aid Programs - Cash (Grants)	16,071,468
Total Property Management	1,051,255	Total Welfare	31,022,400
Plant Acquisition		Social Services	
Jails	61,139	Administration and Programs	330,774
Courts	—	Other	—
Other	5,816,588	Total Social Services	330,774
Total Plant Acquisition	5,877,727	General Relief	
Total Promotion	55,986	Aid to Indigents	298,733
Total Other General	249,258	Indigent Burial	20,547
Total General	11,802,977	Total General Relief	319,280
Public Protection		Total Care of Court Wards	200,418
Judicial		Total Veteran Services	34,582
Trial Court Maintenance of Effort (MOE)	627,960	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	318,724	Workforce Investment Act (WIA)	—
Other Trial Court	3,351	Other	714,781
County Clerk	140,713	Total Other Public Assistance	714,781
Grand Jury (Including Audit)	12,471	Total Public Assistance	32,622,235
District Attorney-Prosecution	1,621,348	Education	
District Attorney-Family Support	1,750,619	Total School Administration	—
Public Defender	678,550	Total Library Services	548,315
Court Appointed Counsel	—	Total Agricultural Education	114,942
Other	22,680	Total Other Education	—
Total Judicial	5,176,416	Total Education	663,257
Total Police Protection	7,233,462	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	157,643
Adult Detention	3,609,498	Total Cultural Services	—
Juvenile Detention	1,796,275	Total Veteran Memorial Building	102,759
Probation	2,398,833	Total Small Craft Harbors	—
Total Detention and Correction	7,804,606	Total Recreation and Cultural	260,402
Total Fire Protection	3,269,777	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	950,399
Protective Inspection		Total Interest on Long-Term Debt	444,975
Agricultural Commissioner	736,131	Total Interest on Short-Term Notes and Warrants	47,748
Building Inspector	974,199	Total Debt Service	1,443,122
Other	—	Total General County Expenditures Before Transfers	95,574,753
Total Protective Inspection	1,710,330	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	576,666
Local Agency Formation Commission (LAFCO)	673	Operating Transfers Between Funds Other Than	—
Recorder	405,806	Governmental and Enterprise	—
Coroner	266,394	Total General County Expenditures and Transfers Out	\$ 96,151,419
Emergency Services	300,657		
Planning and Zoning	510,144		
Pound	420,831		
Other	253,789		
Total Other Protection	2,158,294		
Total Public Protection	27,352,885		

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

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

County of Tehama

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	—	—	—	—	—	—	\$ 2,955,910
Lease Purchase Live Scan	—	—	—	—	—	—	58,978
Lease Purchase-Road Dept	—	—	—	—	—	—	65,902
Total Other Long-Term Debt Schedule				—	—	—	3,080,790
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 3,080,790

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 13,854,526
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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	547,105
Net Operating Income (Loss)	(547,105)
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	(547,105)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(547,105)
Transfers In from the County	576,666
Transfers Out to the County	—
Net Transfers In (Out)	576,666
Net Income (Loss)	\$ 29,561
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 71,895
Local Cash Grants	269,671
State Cash Grants	511,027
Federal Cash Grants	248,334
Other Revenues	24,046
Total Revenues	1,124,973
Purchased Transportation	934,935
Other Expenses	316,052
Total Expenses	1,250,987
Net Transit Income (Loss)	(126,014)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (126,014)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

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

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 320,550	Total Roads	8,312,262
Clerk of the Board	46,988	Total Transportation Terminals	—
Administrative Officer	219,531	Total Transportation Systems	116,668
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	587,069	Total Public Ways and Facilities	8,428,930
Finance		Health	
Auditor-Controller	485,172	Total Public Health	2,455,813
Treasurer-Tax Collector	353,291	Total Medical Care	385,429
Assessor	362,384	Total Mental Health	2,437,690
Other	662,343	Total Drug and Alcohol Abuse Services	955,721
Total Finance	1,863,190	Total Health	6,234,653
Counsel		Sanitation	
County Counsel	178,474	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	178,474	Public Assistance	
Total Personnel	219,531	Welfare	
Total Elections	119,179	Administration	3,562,742
Total Communications	—	Aid Programs - Cash (Grants)	2,367,287
Total Property Management	874,304	Total Welfare	5,930,029
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	273,963	Total Social Services	—
Total Plant Acquisition	273,963	General Relief	
Total Promotion	165,000	Aid to Indigents	33,213
Total Other General	1,804,521	Indigent Burial	—
Total General	6,085,231	Total General Relief	33,213
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	56,427
Trial Court Maintenance of Effort (MOE)	103,597	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	40,888	Workforce Investment Act (WIA)	—
Other Trial Court	52,609	Other	5,134
County Clerk	—	Total Other Public Assistance	5,134
Grand Jury (Including Audit)	17,363	Total Public Assistance	6,024,803
District Attorney-Prosecution	953,850	Education	
District Attorney-Family Support	625,630	Total School Administration	—
Public Defender	619,948	Total Library Services	214,580
Court Appointed Counsel	—	Total Agricultural Education	63,068
Other	—	Total Other Education	—
Total Judicial	2,413,885	Total Education	277,648
Total Police Protection	2,421,861	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	1,578,020	Total Cultural Services	—
Juvenile Detention	791,201	Total Veteran Memorial Building	—
Probation	1,237,677	Total Small Craft Harbors	—
Total Detention and Correction	3,606,898	Total Recreation and Cultural	—
Total Fire Protection	9,080	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	539,984
Protective Inspection		Total Interest on Long-Term Debt	1,109,597
Agricultural Commissioner	204,487	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	664,984	Total Debt Service	1,649,581
Other	—	Total General County Expenditures Before Transfers	40,076,543
Total Protective Inspection	869,471	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	213,460
Local Agency Formation Commission (LAFCO)	14,000	Operating Transfers Between Funds Other Than	—
Recorder	142,224	Governmental and Enterprise	—
Coroner	21,183	Total General County Expenditures and Transfers Out	\$ 40,290,003
Emergency Services	208,339		
Planning and Zoning	465,299		
Pound	148,658		
Other	1,054,799		
Total Other Protection	2,054,502		
Total Public Protection	11,375,697		

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

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

County of Trinity

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	\$ 1,190,000	\$ 7,950,000
Total Pension Obligation Bonds				9,140,000	9,140,000	1,190,000	7,950,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	2,002,782
Compensated Absences - Enterprise	—	—	—	—	—	—	78,710
HELP II Hospital Equipment	—	—	—	—	—	—	60,236
Landfill Closure Loan	—	—	—	—	—	—	599,161
Postclosure Landfill Liability	—	—	—	—	—	—	2,943,397
PUD Hospital Funding Agreement	—	—	—	—	—	—	2,789,000
Solid Waste Equipment Procurement	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	8,473,286
County Total Bonds and Other Long-Term Debt				\$ 9,140,000	\$ 9,140,000	\$ 1,190,000	\$ 16,423,286
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	10,258,751				

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	221,281
Net Non-Operating Income	(221,281)
Net Income Before Extraordinary Items	(221,281)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(221,281)
Transfers In from the County	213,460
Transfers Out to the County	—
Net Transfers In (Out)	213,460
Net Income (Loss)	\$ (7,821)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

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

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

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

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

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,373,071	Total Roads	28,915,504
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,280,787	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,653,858	Total Public Ways and Facilities	28,915,504
Finance		Health	
Auditor-Controller	969,581	Total Public Health	30,022,156
Treasurer-Tax Collector	2,530,126	Total Medical Care	39,451,113
Assessor	4,994,934	Total Mental Health	43,573,791
Other	389,264	Total Drug and Alcohol Abuse Services	8,348,173
Total Finance	8,883,905	Total Health	121,395,233
Counsel		Sanitation	
County Counsel	1,799,855	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,799,855	Public Assistance	
Total Personnel	568,444	Welfare	
Total Elections	2,165,174	Administration	30,128,064
Total Communications	1,032,173	Aid Programs - Cash (Grants)	109,188,450
Total Property Management	6,403,173	Total Welfare	139,316,514
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	61,586,339
Courts	—	Other	—
Other	942,338	Total Social Services	61,586,339
Total Plant Acquisition	942,338	General Relief	
Total Promotion	—	Aid to Indigents	2,288,586
Total Other General	3,925,900	Indigent Burial	—
Total General	28,374,820	Total General Relief	2,288,586
Public Protection		Total Care of Court Wards	468,498
Judicial		Total Veteran Services	212,944
Trial Court Maintenance of Effort (MOE)	1,519,438	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	893,939	Workforce Investment Act (WIA)	16,311,228
Other Trial Court	4,025,371	Other	2,209,983
County Clerk	371,914	Total Other Public Assistance	18,521,211
Grand Jury (Including Audit)	165,496	Total Public Assistance	222,394,092
District Attorney-Prosecution	14,599,805	Education	
District Attorney-Family Support	15,436,930	Total School Administration	—
Public Defender	7,188,146	Total Library Services	3,105,410
Court Appointed Counsel	—	Total Agricultural Education	870,590
Other	3,975,536	Total Other Education	—
Total Judicial	48,176,575	Total Education	3,976,000
Total Police Protection	35,003,135	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,741,562
Adult Detention	32,111,906	Total Cultural Services	119,582
Juvenile Detention	9,971,760	Total Veteran Memorial Building	—
Probation	10,241,031	Total Small Craft Harbors	—
Total Detention and Correction	52,324,697	Total Recreation and Cultural	1,861,144
Total Fire Protection	12,657,509	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	8,867,174
Protective Inspection		Total Interest on Long-Term Debt	4,555,661
Agricultural Commissioner	4,284,743	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,029,204	Total Debt Service	13,422,835
Other	451,643	Total General County Expenditures Before Transfers	589,454,537
Total Protective Inspection	6,765,590	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	660,967	Operating Transfers Between Funds Other Than	—
Recorder	766,750	Governmental and Enterprise	1,202,172
Coroner	—	Total General County Expenditures and Transfers Out	\$ 590,656,709
Emergency Services	—		
Planning and Zoning	5,554,707		
Pound	826,827		
Other	6,378,152		
Total Other Protection	14,187,403		
Total Public Protection	169,114,909		

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

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

County of Tulare

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	\$ 16,285,000	\$ 25,175,000
Total Pension Obligation Bonds				41,460,000	41,460,000	16,285,000	25,175,000
Other Long-Term Debt Schedule							
Vehicles 1999/2000	—	—	—	—	—	—	—
Equipment	—	—	—	—	—	—	19,374
Calwin 02/03 Wells Fargo	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	17,984,334
Equipment - Wide Copier	—	—	—	—	—	—	12,319
Landfill Liability	—	—	—	—	—	—	41,408,770
Sheriff Compactor	—	—	—	—	—	—	17,062
Vehicle Lease 2003/04	—	—	—	—	—	—	321,055
Vehicles 04/05	—	—	—	—	—	—	946,880
Vehicles 2001/2002 Wells Fargo	—	—	—	—	—	—	—
Vehicles 2002/2003	—	—	—	—	—	—	134,620
Total Other Long-Term Debt Schedule				—	—	—	60,844,414
County Total Bonds and Other Long-Term Debt				\$ 41,460,000	\$ 41,460,000	\$ 16,285,000	\$ 86,019,414

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 57,370,621

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 130,740
Local Cash Grants	1,005,098
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	7,824
Total Revenues	<u>1,143,662</u>
Purchased Transportation	755,848
Other Expenses	404,516
Total Expenses	<u>1,160,364</u>
Net Transit Income (Loss)	<u>(16,702)</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u><u>\$ (16,702)</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>\$ —</u></u>

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

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

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 712,103	Total Roads	7,901,417
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	913,648	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,625,751	Total Public Ways and Facilities	7,901,417
Finance		Health	
Auditor-Controller	980,606	Total Public Health	5,209,580
Treasurer-Tax Collector	453,520	Total Medical Care	—
Assessor	1,260,638	Total Mental Health	4,791,271
Other	572,788	Total Drug and Alcohol Abuse Services	794,913
Total Finance	3,267,552	Total Health	10,795,764
Counsel		Sanitation	
County Counsel	961,294	Total Refuse Collection and Disposal	2,702,086
Other	—	Total Sanitation	2,702,086
Total Counsel	961,294	Public Assistance	
Total Personnel	746,942	Welfare	
Total Elections	507,311	Administration	10,250,909
Total Communications	1,331,098	Aid Programs - Cash (Grants)	7,122,925
Total Property Management	3,440,695	Total Welfare	17,373,834
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	814,344	Total Social Services	—
Total Plant Acquisition	814,344	General Relief	
Total Promotion	450,831	Aid to Indigents	—
Total Other General	9,776,301	Indigent Burial	—
Total General	22,922,119	Total General Relief	—
Public Protection		Total Care of Court Wards	303,899
Judicial		Total Veteran Services	135,017
Trial Court Maintenance of Effort (MOE)	277,573	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	209,546	Workforce Investment Act (WIA)	—
Other Trial Court	33,937	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	21,929	Total Public Assistance	17,812,750
District Attorney-Prosecution	2,172,565	Education	
District Attorney-Family Support	2,218,491	Total School Administration	—
Public Defender	769,412	Total Library Services	1,187,480
Court Appointed Counsel	255,224	Total Agricultural Education	167,224
Other	39,497	Total Other Education	—
Total Judicial	5,998,174	Total Education	1,354,704
Total Police Protection	9,999,780	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,185,297
Adult Detention	3,948,153	Total Cultural Services	44,333
Juvenile Detention	—	Total Veteran Memorial Building	—
Probation	2,632,035	Total Small Craft Harbors	—
Total Detention and Correction	6,580,188	Total Recreation and Cultural	1,229,630
Total Fire Protection	3,232,026	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	556,152	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	96,128,869
Total Protective Inspection	556,152	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	10,239,624
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	151,955	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 106,368,493
Emergency Services	249,190		
Planning and Zoning	2,798,740		
Pound	738,276		
Other	1,105,918		
Total Other Protection	5,044,079		
Total Public Protection	31,410,399		

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

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

County of Tuolumne

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

Total Future Principal
and Interest Balance Due

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 250,771
Local Cash Grants	409,228
State Cash Grants	493,233
Federal Cash Grants	213,946
Other Revenues	315,790
Total Revenues	1,682,968
Purchased Transportation	1,255,003
Other Expenses	401,016
Total Expenses	1,656,019
Net Transit Income (Loss)	26,949
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 26,949
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

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

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 434,975
Total Operating Expenses	731,045
Net Operating Income (Loss)	(296,070)
Total Non-Operating Revenue	25,328
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(270,742)
Transfers In from the County	31,488
Transfers Out to the County	—
Net Transfers In (Out)	31,488
Net Income (Loss)	\$ (239,254)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Ambulance

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

Other Enterprise Statement of Revenues and Expenses: Visting Nurse (VNA)

Total Operating Revenue	\$ 3,395,130
Total Operating Expense	4,761,722
Net Operating Income (Loss)	(1,366,592)
Total Non-Operating Revenue	228,306
Total Non-Operating Expenses	494,404
Income (Loss) Before Operating Transfers	(1,632,690)
Transfers In from the County	150,000
Transfers Out to the County	—
Net Transfers In (Out)	150,000
Net Income (Loss)	\$ (1,482,690)
Current Year Capital Outlay	\$ 15,468

Comments

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

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

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,852,121	Total Roads	42,315,438
Clerk of the Board	888,022	Total Transportation Terminals	—
Administrative Officer	9,361,578	Total Transportation Systems	—
Other	1,740,173	Total Parking Facilities	—
Total Legislative and Administrative	14,841,894	Total Public Ways and Facilities	42,315,438
Finance		Health	
Auditor-Controller	10,504,136	Total Public Health	54,969,385
Treasurer-Tax Collector	4,902,387	Total Medical Care	—
Assessor	12,571,536	Total Mental Health	50,961,790
Other	—	Total Drug and Alcohol Abuse Services	13,128,002
Total Finance	27,978,059	Total Health	119,059,177
Counsel		Sanitation	
County Counsel	4,901,809	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,901,809	Public Assistance	
Total Personnel	3,483,042	Welfare	
Total Elections	3,705,825	Administration	51,276,574
Total Communications	—	Aid Programs - Cash (Grants)	54,618,925
Total Property Management	7,472,892	Total Welfare	105,895,499
Plant Acquisition		Social Services	
Jails	374,013	Administration and Programs	36,921,385
Courts	87,783	Other	42,494
Other	19,342,007	Total Social Services	36,963,879
Total Plant Acquisition	19,803,803	General Relief	
Total Promotion	—	Aid to Indigents	459,154
Total Other General	3,330,946	Indigent Burial	—
Total General	85,518,270	Total General Relief	459,154
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	12,017,684	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,044,409	Workforce Investment Act (WIA)	6,277,557
Other Trial Court	8,562,018	Other	37,502,172
County Clerk	862,210	Total Other Public Assistance	43,779,729
Grand Jury (Including Audit)	297,915	Total Public Assistance	187,098,261
District Attorney-Prosecution	33,832,770	Education	
District Attorney-Family Support	19,097,790	Total School Administration	—
Public Defender	12,577,141	Total Library Services	10,627,385
Court Appointed Counsel	2,203,279	Total Agricultural Education	441,146
Other	—	Total Other Education	—
Total Judicial	91,495,216	Total Education	11,068,531
Total Police Protection	126,800,606	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	93,538,608	Total Cultural Services	—
Juvenile Detention	32,219,592	Total Veteran Memorial Building	—
Probation	13,901,294	Total Small Craft Harbors	—
Total Detention and Correction	139,659,494	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	31,578,046
Protective Inspection		Total Interest on Long-Term Debt	4,702,961
Agricultural Commissioner	6,284,342	Total Interest on Short-Term Notes and Warrants	6,970,336
Building Inspector	3,162,893	Total Debt Service	43,251,343
Other	692,856	Total General County Expenditures Before Transfers	875,627,702
Total Protective Inspection	10,140,091	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	44,200,210
Local Agency Formation Commission (LAFCO)	207,206	Operating Transfers Between Funds Other Than	—
Recorder	3,233,002	Governmental and Enterprise	2,195,567
Coroner	1,648,802	Total General County Expenditures and Transfers Out	\$ 922,023,479
Emergency Services	—		
Planning and Zoning	4,899,042		
Pound	4,568,097		
Other	4,665,126		
Total Other Protection	19,221,275		
Total Public Protection	387,316,682		

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

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

County of Ventura

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	\$ 142,200,000	\$ 12,310,000
Total Pension Obligation Bonds				154,510,000	154,510,000	142,200,000	12,310,000
Federal Construction Loans							
Harbor Comm Fish Facility	1982	—	—	450,000	—	290,000	—
Airports Fuel Facility	1998	—	—	500,000	—	183,611	299,481
Total Federal Construction Loans				950,000	—	473,611	299,481
State Construction Loans							
Harbor Revetment	1978	—	—	5,893,000	—	3,128,044	—
Total State Construction Loans				5,893,000	—	3,128,044	—
Other Long-Term Debt Schedule							
Airports-LUFT	—	—	—	—	—	—	587,000
Claims Liability - Behav/Public Health	—	—	—	—	—	—	379,888
Claims Liability - Health Care Plan	—	—	—	—	—	—	4,710,770
Claims Liability - Medical Center	—	—	—	—	—	—	3,553,112
Compensated Absences	—	—	—	—	—	—	23,356,451
Enterprise Compensated Absences	—	—	—	—	—	—	5,474,542
Total Other Long-Term Debt Schedule				—	—	—	38,061,763
County Total Bonds and Other Long-Term Debt				\$ 161,353,000	\$ 154,510,000	\$ 145,801,655	\$ 50,671,244
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ 128,986,993			

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 37,957
Local Cash Grants	314,961
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	7,878
Total Revenues	360,796
Purchased Transportation	316,656
Other Expenses	44,140
Total Expenses	360,796
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

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

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 5,164,306
Total Operating Expenses	6,011,363
Net Operating Income (Loss)	(847,057)
Total Non-Operating Revenue	3,010,052
Total Non-Operating Expenses	1,168,376
Income (Loss) Before Operating Transfers	994,619
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 994,619
Current Year Capital Outlay (Enterprise Activity)	\$ 3,808,351

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

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

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

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

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

Comments

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

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

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,370,456	Total Roads	10,136,131
Clerk of the Board	269,516	Total Transportation Terminals	—
Administrative Officer	1,968,456	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	3,608,428	Total Public Ways and Facilities	10,136,131
Finance		Health	
Auditor-Controller	1,580,783	Total Public Health	12,443,608
Treasurer-Tax Collector	739,988	Total Medical Care	8,525,247
Assessor	2,226,430	Total Mental Health	20,248,848
Other	682,882	Total Drug and Alcohol Abuse Services	3,313,737
Total Finance	5,230,083	Total Health	44,531,440
Counsel		Sanitation	
County Counsel	864,364	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	864,364	Public Assistance	
Total Personnel	2,943,279	Welfare	
Total Elections	3,859,509	Administration	24,746,180
Total Communications	1,207,012	Aid Programs - Cash (Grants)	28,666,454
Total Property Management	4,627,218	Total Welfare	53,412,634
Plant Acquisition		Social Services	
Jails	1,030,274	Administration and Programs	14,415,837
Courts	443	Other	—
Other	19,577,662	Total Social Services	14,415,837
Total Plant Acquisition	20,608,379	General Relief	
Total Promotion	—	Aid to Indigents	409,964
Total Other General	1,607,158	Indigent Burial	—
Total General	44,555,430	Total General Relief	409,964
Public Protection		Total Care of Court Wards	1,807,929
Judicial		Total Veteran Services	225,468
Trial Court Maintenance of Effort (MOE)	464,032	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	428,843	Workforce Investment Act (WIA)	1,217,230
Other Trial Court	2,020,382	Other	1,556,673
County Clerk	—	Total Other Public Assistance	2,773,903
Grand Jury (Including Audit)	109,634	Total Public Assistance	73,045,735
District Attorney-Prosecution	9,920,030	Education	
District Attorney-Family Support	6,217,038	Total School Administration	—
Public Defender	4,098,463	Total Library Services	3,962,237
Court Appointed Counsel	1,614,123	Total Agricultural Education	336,154
Other	536,290	Total Other Education	—
Total Judicial	25,408,835	Total Education	4,298,391
Total Police Protection	8,953,185	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,374,649
Adult Detention	12,140,293	Total Cultural Services	10,000
Juvenile Detention	3,539,502	Total Veteran Memorial Building	—
Probation	5,973,531	Total Small Craft Harbors	—
Total Detention and Correction	21,653,326	Total Recreation and Cultural	1,384,649
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	671,349
Protective Inspection		Total Interest on Long-Term Debt	1,017,422
Agricultural Commissioner	1,479,391	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	363,374	Total Debt Service	1,688,771
Other	202,053	Total General County Expenditures Before Transfers	245,891,935
Total Protective Inspection	2,044,818	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	254,518	Operating Transfers Between Funds Other Than	
Recorder	1,223,712	Governmental and Enterprise	339,190
Coroner	615,312	Total General County Expenditures and Transfers Out	\$ 246,231,125
Emergency Services	221,386		
Planning and Zoning	3,147,534		
Pound	1,780,827		
Other	947,935		
Total Other Protection	8,191,224		
Total Public Protection	66,251,388		

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

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

County of Yolo

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Special Assessment Bonds							
Mello-Roos Davis Branch Library	2003	2003	2022	\$ 2,330,000	\$ 2,330,000	\$ 160,000	\$ 2,170,000
Total Special Assessment Bonds				2,330,000	2,330,000	160,000	2,170,000
State Construction Loans							
Water Well	2004	—	—	249,333	—	4,924	244,409
Total State Construction Loans				249,333	—	4,924	244,409
Other Long-Term Debt Schedule							
Davis Administration Building	—	—	—	—	—	—	315,000
Airport Master Plan	—	—	—	—	—	—	152,292
Capital Leases	—	—	—	—	—	—	61,875
Compensated Absences	—	—	—	—	—	—	5,955,124
Pre/Post Closure Liability	—	—	—	—	—	—	21,806,274
Total Other Long-Term Debt Schedule				—	—	—	28,290,565
County Total	Bonds and Other Long-Term Debt			\$ 2,579,333	\$ 2,330,000	\$ 164,924	\$ 30,704,974
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	33,547,595				

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

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

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	185,427
Total Operating Expenses		275,228
Net Operating Income (Loss)		(89,801)
Total Non-Operating Revenue		34,666
Total Non-Operating Expenses		8,003
Income (Loss) Before Operating Transfers		(63,138)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(63,138)
Current Year Capital Outlay (Enterprise Activity)	\$	—

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

Taxes				Federal	
Property Taxes				Public Assistance Administration	10,044,237
County Wide Secured and Unsecured	\$	13,909,007		Public Assistance Programs	8,237,980
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		7,814,457		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—		Community Development Block Grant	—
Prior Year Secured and Unsecured		10,008		Health Grants	—
Total Property Taxes		21,733,472		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,422,277		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,242,184		DEA Programs/Drug and Alcohol Programs	—
Property Transfer		507,491		District Attorney Programs	4,110,542
Transient Lodging		311,063		Aging Programs	—
Timber Yield		60,004		Senior Citizens Programs	—
Aircraft		—		Road Projects	—
Construction Development Taxes		—		Law Enforcement	—
Utility Users Tax		—		Other	711,082
Other		—		Total Federal	23,103,841
Total Other Taxes		5,543,019		Other Aid	
Total Taxes		27,276,491		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	2,417,444
Operations		—		Total Other Aid	2,417,444
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	395,406
Licenses, Permits and Franchises				Property Tax Administrative Fees	230,816
Animal Licenses		120,645		Auditing and Accounting Fees	59,686
Business Licenses		3,246		Communication Services	—
Construction Permits		1,995,866		Election Services	819,657
Road Privileges and Permits		195,440		Legal Services	219,443
Zoning Permits		301,770		Planning and Engineering Services	2,641,528
Franchises		948,067		Agricultural Services	57,510
Other		44,719		Civil Process Services	—
Total Licenses Permits and Franchises		3,609,753		Court Fees and Costs	317,348
Fines, Forfeitures and Penalties				Booking Fees	44,849
Vehicle Code Fines		637,464		Estate Fees	—
Other Court Fines		733,231		Human Services	38,417
Forfeitures and Penalties		—		Law Enforcement Services	814,356
Penalties and Cost on Delinquent Taxes		1,108,706		Recording Fees	235,874
Total Fines, Forfeitures and Penalties		2,479,401		Road and Street Services	—
Revenue from Use of Money and Property				Health Fees	2,107,130
Interest		2,633,012		Mental Health Services	—
Rents and Concessions		179,536		California Children Services	—
Royalties		—		Sanitation Services	—
Total Revenue from the Use of Money and Property		2,812,548		Institutional Care and Services	3,496,586
Aid from Other Governmental Agencies				Library Services	14,248
State				Park and Recreation Fees	—
Highway Users Tax		1,789,239		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	260,214
Realignment from the Vehicle License Fee Fund		3,829,206		Building Maintenance and Grounds	—
Public Assistance Administration		8,842,604		Administrative Services	—
Public Assistance Programs		8,552,809		Other	404,427
Realignment for Social Services		4,461,593		Total Charges for Current Services	12,157,495
Health:				Miscellaneous Revenue	
Aid for Mental Health		—		Other Sales	51,536
Realignment for Mental Health		—		Tobacco Settlement	—
Medically Indigent Adults		—		Welfare Repayments	—
Alcohol and Drug Abuse		203,241		Cancelled Warrants	8,582
Other Aid for Health		861,977		Other	9,849,175
Realignment for Health Services		1,014,076		Total Miscellaneous Revenue	9,909,293
Homeowners' Property Tax Relief		159,404		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	9,004
SB90 Mandated Costs		495,096		Proceeds from the Sale of Bonds	—
Public Safety Fund		2,458,683		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	9,004
Supplemental Law Enforcement Services Fund (SLESF/COPS)		150,708		Total General County Revenues Before Transfers	125,744,757
Office of Criminal Justice and Planning Programs		—		Transfers In	
Library		110,625		Total Transfers In from Enterprises	27,192
District Attorney Programs		323,990		Operating Transfers Between Funds Other Than	
Law Enforcement		694,000		Governmental and Enterprise	447,150
Other		8,022,236		Total General County Revenues and Transfers In	\$ 126,219,099
Total State		41,969,487			

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 364,386	Total Roads	13,224,450
Clerk of the Board	158,200	Total Transportation Terminals	—
Administrative Officer	421,153	Total Transportation Systems	—
Other	2,853,779	Total Parking Facilities	—
Total Legislative and Administrative	3,797,518	Total Public Ways and Facilities	13,224,450
Finance		Health	
Auditor-Controller	450,246	Total Public Health	6,924,386
Treasurer-Tax Collector	341,098	Total Medical Care	—
Assessor	1,384,285	Total Mental Health	—
Other	260,434	Total Drug and Alcohol Abuse Services	—
Total Finance	2,436,063	Total Health	6,924,386
Counsel		Sanitation	
County Counsel	426,843	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	426,843	Public Assistance	
Total Personnel	653,315	Welfare	
Total Elections	787,510	Administration	19,984,236
Total Communications	—	Aid Programs - Cash (Grants)	19,255,993
Total Property Management	525,051	Total Welfare	39,240,229
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	5,520,118
Courts	148,992	Other	2,116,982
Other	1,506,074	Total Social Services	7,637,100
Total Plant Acquisition	1,655,066	General Relief	
Total Promotion	1,805,288	Aid to Indigents	8,989
Total Other General	—	Indigent Burial	—
Total General	12,086,654	Total General Relief	8,989
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	223,865
Trial Court Maintenance of Effort (MOE)	273,437	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	305,835	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	1,098,651
County Clerk	—	Total Other Public Assistance	1,098,651
Grand Jury (Including Audit)	41,430	Total Public Assistance	48,208,834
District Attorney-Prosecution	2,139,763	Education	
District Attorney-Family Support	4,081,229	Total School Administration	—
Public Defender	916,101	Total Library Services	665,971
Court Appointed Counsel	344,930	Total Agricultural Education	63,776
Other	18,065	Total Other Education	—
Total Judicial	8,120,790	Total Education	729,747
Total Police Protection	10,361,637	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	7,768,475	Total Cultural Services	—
Juvenile Detention	3,315,018	Total Veteran Memorial Building	—
Probation	4,717,655	Total Small Craft Harbors	—
Total Detention and Correction	15,801,148	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	46,741	Total Retirement of Long-Term Debt	245,000
Protective Inspection		Total Interest on Long-Term Debt	51,971
Agricultural Commissioner	942,630	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,681,642	Total Debt Service	296,971
Other	—	Total General County Expenditures Before Transfers	123,571,543
Total Protective Inspection	3,624,272	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,800
Local Agency Formation Commission (LAFCO)	70,168	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 123,573,343
Emergency Services	1,245,897		
Planning and Zoning	2,021,475		
Pound	547,798		
Other	260,575		
Total Other Protection	4,145,913		
Total Public Protection	42,100,501		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 42,735,343	\$ 26,021,619	\$ 16,713,724

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

County of Yuba

Long-Term Debt	Issue / Contract Date	Maturity Dates		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	\$ —	\$ 233,092	\$ 157,378
Total State Construction Loans				465,922	—	233,092	157,378
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	9,808,807
Compensated Absences - Airport	—	—	—	—	—	—	154,448
Total Other Long-Term Debt Schedule				—	—	—	9,963,255
County Total	Bonds and Other Long-Term Debt			\$ 465,922	\$ —	\$ 233,092	\$ 10,120,633
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	1,296,915				

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

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

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 578,468
Total Operating Expenses	479,884
Net Operating Income (Loss)	98,584
Total Non-Operating Revenue	158,181
Total Non-Operating Expenses	70,630
Income (Loss) Before Operating Transfers	186,135
Transfers In from the County	1,800
Transfers Out to the County	27,192
Net Transfers In (Out)	(25,392)
Net Income (Loss)	\$ 160,743
Current Year Capital Outlay (Enterprise Activity)	\$ 1,223,320

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

Taxes				Federal	
Property Taxes				Public Assistance Administration	3,566,481,821
County Wide Secured and Unsecured	\$	6,578,128,856		Public Assistance Programs	3,001,641,873
Less Than County Wide Funds - Secured and Unsecured		461,976,140		Health Administration	546,834,999
Property Tax In-Lieu of Vehicle License Fees		3,307,805,681		Workforce Investment Act (WIA)	174,689,698
Voter Approved Indebtedness		109,158,926		Community Development Block Grant	119,909,071
Prior Year Secured and Unsecured		73,974,792		Health Grants	631,203,267
Total Property Taxes		10,531,044,395		Other:	
Other Taxes				Citizens Option for Public Safety (COPS)	2,520,846
Sales and Use Taxes		636,902,770		Office of Criminal Justice and Planning Programs	6,442,130
Transportation Tax (Non-Transit)		174,541,326		DEA Programs/Drug and Alcohol Programs	54,528,352
Property Transfer		312,981,701		District Attorney Programs	117,279,296
Transient Lodging		124,346,958		Aging Programs	44,749,190
Timber Yield		4,771,133		Senior Citizens Programs	47,066,215
Aircraft		25,725,764		Road Projects	117,015,792
Construction Development Taxes		25,493,964		Law Enforcement	129,434,049
Utility Users Tax		87,487,532		Other	458,591,858
Other		276,871,981		Total Federal	9,018,388,457
Total Other Taxes		1,669,123,129		Other Aid	
Total Taxes		12,200,167,524		Other In-Lieu Taxes	3,037,685
Special Benefit Assessments				Other Governmental Agencies	933,455,096
Operations		19,156,619		Total Other Aid	936,492,781
Capital Outlay		217,730		Charges for Current Services	
Total Special Benefit Assessments		19,374,349		Assessments and Tax Collection Fees	170,324,493
Licenses, Permits and Franchises				Property Tax Administrative Fees	146,611,211
Animal Licenses		22,729,902		Auditing and Accounting Fees	77,870,967
Business Licenses		70,006,595		Communication Services	39,408,571
Construction Permits		279,571,492		Election Services	69,186,233
Road Privileges and Permits		12,002,261		Legal Services	76,476,887
Zoning Permits		25,360,672		Planning and Engineering Services	209,945,928
Franchises		128,156,652		Agricultural Services	22,405,655
Other		74,990,227		Civil Process Services	20,737,403
Total Licenses Permits and Franchises		612,817,801		Court Fees and Costs	276,659,296
Fines, Forfeitures and Penalties				Booking Fees	35,623,975
Vehicle Code Fines		108,232,075		Estate Fees	15,462,988
Other Court Fines		392,102,965		Human Services	35,183,624
Forfeitures and Penalties		122,800,420		Law Enforcement Services	1,322,152,464
Penalties and Cost on Delinquent Taxes		339,151,584		Recording Fees	274,889,614
Total Fines, Forfeitures and Penalties		962,287,044		Road and Street Services	122,302,409
Revenue from Use of Money and Property				Health Fees	362,493,082
Interest		1,055,828,484		Mental Health Services	301,196,654
Rents and Concessions		185,780,251		California Children Services	47,532,190
Royalties		1,538,324		Sanitation Services	54,933,392
Total Revenue from the Use of Money and Property		1,243,147,059		Institutional Care and Services	508,269,834
Aid from Other Governmental Agencies				Library Services	21,374,290
State				Park and Recreation Fees	68,927,804
Highway Users Tax		542,667,351		Other:	
Motor Vehicle In-Lieu Tax		58,486,767		Personnel Services	59,024,388
Realignment From the Vehicle License Fee Fund		1,458,870,623		Building Maintenance and Grounds	45,920,357
Public Assistance Administration		2,452,151,089		Administrative Services	59,833,547
Public Assistance Programs		2,673,113,784		Other	1,058,423,053
Realignment for Social Services		1,518,575,068		Total Charges for Current Services	5,503,170,309
Health:				Miscellaneous Revenue	
Aid for Mental Health		1,029,092,467		Other Sales	27,427,492
Realignment for Mental Health		791,912,282		Tobacco Tax Settlement	341,667,195
Medically Indigent Adults		14,789,042		Welfare Repayments	29,473,003
Alcohol and Drug Abuse		144,475,115		Cancelled Warrants	10,098,507
Other Aid for Health		498,165,124		Other	663,810,120
Realignment for Health Services		352,649,270		Total Miscellaneous Revenue	1,072,476,317
Homeowners' Property Tax Relief		72,398,132		Other Financing Sources	
Open Space Tax Relief		42,682,072		Sale of Fixed Assets	30,279,919
SB90 Mandated Costs		214,286,579		Proceeds from the Sale of Bonds	213,574,096
Public Safety Fund		2,611,910,674		Other Long-Term Debt Proceeds	119,359,843
Other:				Total Other Financing Sources	363,213,858
Citizens Option for Public Safety (COPS)		126,312,299		Total General County Revenues Before Transfers	48,182,354,865
Office of Criminal Justice and Planning Programs		41,757,535		Transfers In	
Library		14,913,737		Total Transfers In from Enterprises	146,767,548
District Attorney Programs		148,602,071		Operating Transfers Between Funds Other Than Governmental and Enterprise	40,672,033
Law Enforcement		154,502,867		Total General County Revenues and Transfers In	\$ 48,369,794,446
Other		1,288,505,418			
Total State		16,250,819,366			

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

General		Public Ways and Facilities	
Board of Supervisors	\$ 119,190,477	Total Roads	1,756,665,090
Clerk of the Board	52,887,279	Total Transportation Terminals	526,767
Administrative Officer	189,220,583	Total Transportation Systems	23,470,013
Other	35,351,063	Total Parking Facilities	13,992,651
Total Legislative and Administrative	396,649,402	Total Public Ways and Facilities	1,794,654,521
Finance		Health	
Auditor-Controller	284,910,704	Total Public Health	2,834,120,245
Treasurer-Tax Collector	204,258,676	Total Medical Care	989,340,474
Assessor	491,280,773	Total Mental Health	3,390,501,674
Other	151,118,695	Total Drug and Alcohol Abuse Services	611,798,860
Total Finance	1,131,568,848	Total Health	7,825,761,253
Counsel		Sanitation	
County Counsel	154,321,262	Total Refuse Collection and Disposal	23,206,882
Other	861,609	Total Sanitation	23,206,882
Total Counsel	155,182,871	Public Assistance	
Total Personnel	170,285,985	Welfare	
Total Elections	289,728,160	Administration	4,193,642,875
Total Communications	156,551,536	Aid Programs - Cash (Grants)	5,187,310,602
Total Property Management	543,589,414	Total Welfare	9,380,953,477
Plant Acquisition		Social Services	
Jails	85,316,087	Administration and Programs	3,160,474,532
Courts	95,127,513	Other	153,411,409
Other	798,258,986	Total Social Services	3,313,885,941
Total Plant Acquisition	978,702,586	General Relief	
Total Promotion	72,295,934	Aid to Indigents	255,264,541
Total Other General	702,873,607	Indigent Burial	403,663
Total General	4,597,428,343	Total General Relief	255,668,204
Public Protection		Total Care of Court Wards	50,735,235
Judicial		Total Veteran Services	14,864,915
Trial Court Maintenance of Effort (MOE)	652,741,136	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	66,164,353	Workforce Investment Act (WIA)	265,319,158
Other Trial Court	537,166,933	Other	422,482,767
County Clerk	29,064,581	Total Other Public Assistance	687,801,925
Grand Jury (Including Audit)	7,392,188	Total Public Assistance	13,703,909,697
District Attorney-Prosecution	1,200,542,660	Education	
District Attorney-Family Support	743,995,302	Total School Administration	2,936,676
Public Defender	671,406,867	Total Library Services	447,521,161
Court Appointed Counsel	61,278,868	Total Agricultural Education	13,544,225
Other	61,853,283	Total Other Education	1,555,577
Total Judicial	4,031,606,171	Total Education	465,557,639
Total Police Protection	4,069,186,621	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	349,897,983
Adult Detention	2,543,135,664	Total Cultural Services	79,793,865
Juvenile Detention	981,115,449	Total Veteran Memorial Building	3,420,206
Probation	1,029,806,061	Total Small Craft Harbors	17,513,334
Total Detention and Correction	4,554,057,174	Total Recreation and Cultural	450,625,388
Total Fire Protection	419,674,376	Debt Service	
Total Flood Control - Soil and Water Conservation	10,759,770	Total Retirement of Long-Term Debt	841,347,821
Protective Inspection		Total Interest on Long-Term Debt	642,997,880
Agricultural Commissioner	156,335,669	Total Interest on Short-Term Notes and Warrants	77,982,916
Building Inspector	162,221,906	Total Debt Service	1,562,328,617
Other	13,184,150	Total General County Expenditures Before Transfers	44,924,672,017
Total Protective Inspection	331,741,725	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,674,865,161
Local Agency Formation Commission (LAFCO)	6,170,426	Operating Transfers Between Funds Other Than	
Recorder	146,196,078	Governmental and Enterprise	206,935,807
Coroner	97,213,036	Total General County Expenditures and Transfers Out	\$ 46,806,472,985
Emergency Services	121,450,526		
Planning and Zoning	350,730,014		
Pound	117,532,193		
Other	244,881,567		
Total Other Protection	1,084,173,840		
Total Public Protection	14,501,199,677		

Appropriation Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 50,634,731,101	\$ 14,453,032,736	\$ 36,181,698,365

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

Long-Term Debt	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Total Pension Obligation Bonds	\$ 11,100,869,691	\$ 11,034,770,385	\$ 3,050,078,724	\$ 7,984,691,661
Total Revenue Bonds	665,330,000	665,330,000	182,915,000	482,415,000
Total Special Assessment Bonds	734,732,954	631,266,823	249,397,128	381,869,695
Total General Obligation Bonds	96,000,000	96,000,000	96,000,000	—
Total Improvement Districts Bonds	19,204,371	18,488,200	17,551,355	936,845
Total Federal Construction Loans	3,680,850	—	1,384,461	2,119,481
Total State Construction Loans	42,828,991	—	10,917,549	18,153,837
Total Other Long-Term Debt Schedule	—	—	—	3,159,576,330
County Total Bonds and Other Long-Term Debt	\$ 12,662,646,857	\$ 12,445,855,408	\$ 3,608,244,217	\$ 12,029,762,849
Total Future Principal and Interest Balance Due				
Total Lease Obligations	\$ 10,229,718,701			

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Patient Revenues

Gross Patient Revenue	\$ 11,283,019,944
Total Deductions from Revenues	7,711,094,809
Net Patient Revenue	3,571,925,135
Total Other Operating Revenues	452,629,943
Total Operating Revenue	4,024,555,078
Total Operating Expenses	5,557,292,124
Net Operating Income (Loss)	(1,532,737,046)
Total Non-Operating Revenue	572,933,333
Total Non-Operating Expenses	310,283,891
Net Non-Operating Income	262,649,442
Net Income Before Extraordinary Items	(1,270,087,604)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(1,270,087,604)
Transfers In from the County	1,663,073,621
Transfers Out to the County	127,440,165
Net Transfers In (Out)	1,535,633,456
Net Income (Loss)	\$ 265,545,852
Current Year Capital Outlay	\$ 127,528,165

Transportation Enterprise Statement of Revenues and Expenses

Revenues

Passenger Fares	\$ 9,466,146
Local Cash Grants	53,034,779
State Cash Grants	10,083,013
Federal Cash Grants	9,859,708
Other Revenues	5,726,020
Total Revenues	88,169,666
Purchased Transportation	48,246,982
Other Expenses	37,756,802
Total Expenses	86,003,784
Net Transit Income (Loss)	\$ 2,165,882
Gain or Loss on Disposal of Fixed Assets	(32,871)
Total Operator Net Income (Loss)	\$ 2,133,011
Capital Additions to Equity	
Total Local Capital Grants	1,247,504
Total State Capital Grants	626,050
Total Federal Capital Grants	3,309,206
Non-Governmental Donations	
Total Capital Additions to Equity	

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

Airport Enterprise/Activity Statement of Revenues and Expenses	
Total Operating Revenue	\$ 267,400,806
Total Operating Expenses	252,798,496
Net Operating Income (Loss)	14,602,310
Total Non-Operating Revenue	150,048,060
Total Non-Operating Expenses	34,468,936
Income (Loss) Before Operating Transfers	130,181,434
Transfers In from the County	1,385,649
Transfers Out to the County	736,343
Net Transfers In (Out)	649,306
Net Income (Loss)	\$ 130,830,740
Current Year Capital Outlay (Enterprise Activity)	\$ 113,854,654

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Total Operating Revenue	\$ 497,627,491
Total Operating Expenses	478,255,931
Net Operating Income (Loss)	19,371,560
Total Non-Operating Revenues	101,268,094
Total Non-Operating Expenses	49,678,865
Income (Loss) Before Operating Transfers	70,960,789
Transfers In from the County	1,213,035
Transfers Out to the County	15,862,782
Net Transfers In (Out)	(14,649,747)
Net Income (Loss)	\$ 56,311,042
Current Year Capital Outlay (Enterprise Activity)	\$ 66,727,694

Other Enterprise Statement of Revenues and Expenses	
Total Operating Revenue	\$ 100,987,470
Total Operating Expense	104,916,195
Net Operating Income (Loss)	(3,928,725)
Total Non-Operating Revenue	14,636,521
Total Non-Operating Expenses	3,648,758
Income (Loss) Before Operating Transfers	7,059,038
Transfers In from the County	9,192,856
Transfers Out to the County	2,728,258
Net Transfers In (Out)	6,464,598
Net Income (Loss)	\$ 13,523,636
Current Year Capital Outlay	\$ 9,469,593



Supplemental Information

**Appendix A: Revenue Sources and Expenditure Functions of
the City and County of San Francisco for the
Fiscal Year Ended June 30, 2007**

**Appendix B: Percentage of Local Sales Tax Collected Within
Cities Allocated to Counties as of July 1, 2007**

Appendix C: Definitions

State Controller's Office Publication List

Acknowledgements

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Appendix A

Revenue Sources and Expenditure Functions of the City and County of San Francisco Year Ended June 30, 2007

Revenues	Amount
Taxes	
Property Taxes	
Secured and Unsecured Property Tax	\$ 772,919,257
Property Tax In-Lieu of Vehicle License Fees	126,410,684
Voter Approved Indebtedness Property Tax	120,429,844
Prior Year Secured and Unsecured	39,293,503
Total Property Taxes	\$ 1,059,053,288
Other Taxes	
Sales and Use Taxes	\$ 106,362,664
Transportation Tax (Non-Transit)	15,569,477
Transportation Tax (Transit)	117,280,129
Property Transfer	143,976,226
Transient Lodging Tax	194,290,457
Construction Development Taxes	—
Utility Users Tax	78,729,370
Employers Payroll Tax	329,356,024
Other	111,030,466
Total Other Taxes	\$ 1,096,594,813
Total Taxes	\$ 2,155,648,101
Special Benefit Assessments	
Operations	\$ —
Total Special Benefit Assessments	\$ —
Licenses, Permits, and Franchises	
Animal Licenses	\$ 252,439
Business Licenses	8,236,234
Construction Permits	25,574,851
Street and Curb Permits	81,056
Franchises	16,962,991
Other	9,412,600
Total Licenses, Permits, and Franchises	\$ 60,520,171
Fines, Forfeitures, and Penalties	
Vehicle Code Fines	\$ 4,979,429
Other Court Fines	1,090,043
Forfeitures and Penalties	3,847,161
Penalties and Cost on Delinquent Taxes	2,248,534
Total Fines, Forfeitures, and Penalties	\$ 12,165,167
Revenue From Use of Money and Property	
Interest	\$ 142,403,690
Rents and Concessions	37,904,978
Royalties	—
Other	—
Total Revenue From Use of Money and Property	\$ 180,308,668
Aid From Other Governmental Agencies	
State	
Highway Users Tax	\$ 26,958,910
Motor Vehicle In-Lieu tax	55,946,909
Public Assistance Administration	48,294,063
Public Assistance Programs	52,070,395
Health	
Aid for Mental Health	59,576,539
Alcohol and Drug Abuse	21,220,843
Other Aid for Health	13,767,518

Appendix A

(continued)

City and County of San Francisco Year Ended June 30, 2007

Revenues	Amount
Other	
Homeowners Property Tax Relief	4,995,664
SB 90 Mandated Costs	13,084,452
Public Safety	69,285,728
Supplemental Law Enforcement Services Fund (SLESF/COPS)	—
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Civil Defense	—
Law Enforcement	—
Other	307,920,331
Total State	\$ 673,121,352
Federal	
Public Assistance Administration	\$ 47,129,750
Public Assistance Programs	138,773,817
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Other	
Citizens Option for Public Safety (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	4,117,315
Road Projects	3,384,651
Law Enforcement	—
Other	202,983,313
Total Federal	\$ 396,388,846
Other Aid	
Other In-Lieu Taxes	\$ —
Other Governmental Agencies	172,944,441
Total Other Aid	\$ 172,944,441
Charges for Current Services	
Assessments and Tax Collections Fees	\$ —
Zoning and Subdivision Fees	20,213,728
Special Police Department Services	58,081,409
Special Fire Department Services	6,998,479
Planning and Engineering Services	31,133,658
Court Fees and Costs	7,983,501
Law Enforcement Services	—
Recording Fees	3,119,593
Road and Street Services	1,019,935
Health Fees	29,141,798
Mental Health Services	—
California Childrens Services	—
Institutional Care and Services	7,031,328
Library Services	724,028
Park and Recreation Fees	11,532,975
Sewer Service Charges and Connection Fees	182,035,350
Parking Facilities	30,497,396
Golf Course Fees	10,317,438

Appendix A

(continued)

City and County of San Francisco

Year Ended June 30, 2007

Revenues	Amount
Water Service Charges and Connection Fees	216,530,990
Electric Revenues	108,224,546
Airport Revenues	503,914,182
Housing Revenues	5,139,142
Ports and Harbor Revenues	60,512,488
Hospital Revenues	514,072,365
Transit Revenues	145,544,864
Stadium Revenues	1,073,764
Quasi-External Transactions	67,490,074
Other	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	7,649,511
Total Charges for Current Services	\$ 2,029,982,542
Miscellaneous Revenue	
Welfare Repayments	\$ 93,801
Cancelled Warrants	680,751
Other	203,440,649
Total Miscellaneous Revenue	\$ 204,215,201
Other Financing Sources	
Sale of Fixed Assets	\$ 14,670,587
Proceeds From the Sale of Bonds	207,985,000
Other Long -Term Debt Proceeds	12,181,787
Total Other Financing Sources	\$ 234,837,374
Total Revenues	\$ 6,120,131,863

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2007

Expenditures	Amount
General	
Legislative and Administrative	
Legislative	\$ 10,091,251
Management and Support	664,575,553
Total Legislative and Administrative	\$ 674,666,804
Finance	
Auditor Controller	\$ 17,435,288
Treasurer and Tax Collector	20,492,737
Assessor	12,613,529
Total Finance	\$ 50,541,554
Counsel	
County Counsel	\$ 10,848,696
Total Counsel	\$ 10,848,696
Total Personnel	\$ —
Total Elections	\$ 9,910,056
Total Property Management	\$ —
Plant Acquisition	
Police	\$ 6,828,480
Courts	—
Public Transit	154,498,848
Airports	121,439,254
Other	509,323,440
Total Plant Acquisition	\$ 792,090,022
Total Promotion	\$ —
Total Other General	\$ —
Public Protection	
Judicial	
Trial Court Maintenance Effort (MOE)	\$ 31,946,145
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	—
District Attorney Prosecution	36,032,964
District Attorney Family Support	14,511,157
Public Defender	21,746,779
Court Appointed Counsel	—
Total Judicial	\$ 104,237,045
Total Police Protection	\$ 333,332,568
Detention and Correction	
Adult Detention	\$ 140,344,283
Juvenile Detention	33,882,475
Probation	10,828,934
Total Detention and Correction	\$ 185,055,692
Total Fire Protection	\$ 226,607,136
Community Development	
Planning	\$ 30,544,503
Construction and Engineering Regulation	64,575,053
Housing	72,655,739
Other	—
Total Community Development	\$ 167,775,295

Appendix A

(continued)

City and County of San Francisco Year Ended June 30, 2007

Expenditures	Amount
Other Protection	
Recorder	\$ —
Coroner	4,912,867
Emergency Services	—
Planning and Zoning	—
Pound	3,779,572
Street Lighting	2,485,615
Other	83,586,604
Total Other Protection	\$ 94,764,658
Total Public Protection	\$ 1,111,772,394
Public Ways and Facilities	
Roads	\$ 58,551,485
Airports	295,968,521
Transportation	526,910,847
Ports and Harbors	53,643,384
Parking Facilities	77,812,706
Other	2,426,459
Total Public Ways and Facilities	\$ 1,015,313,402
Health	
Hospitals and Sanitariums	\$ 718,249,582
Public Health	215,587,296
Medical Care	—
Mental Health	179,290,014
Drug and Alcohol Abuse Services	—
Other	92,153,702
Total Health	\$ 1,205,280,594
Sanitation	
Refuse Collection and Disposal	\$ —
Sewers	112,502,964
Total Sanitation	\$ 112,502,964
Public Assistance	
Welfare	
Administration	\$ 166,847,484
Aid Programs - Cash (Grants)	389,310,795
Total Welfare	\$ 556,158,279
Social Services	
Administration and Programs	\$ 16,842,004
Other	—
Total Social Services	\$ 16,842,004
General Relief	
Aid to Indigents	\$ —
Total General Relief	\$ —
Total Care of Court Wards	\$ —
Other Public Assistance	
Workforce Investment Act (WIA)	\$ 608,611
Other	—
Total Other Public Assistance	\$ 608,611
Total Public Assistance	\$ 573,608,894

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2007

Expenditures	Amount
Education	
Library Services	\$ 67,006,227
Total Education	<u>\$ 67,006,227</u>
Recreation and Cultural Services	
Recreation Facilities	\$ 91,221,326
Cultural Services	24,266,580
Sports Arena and Stadiums	2,394,879
Community Centers and Auditoriums	63,636,549
Small Craft Harbors	—
Other	29,206,682
Total Recreation and Cultural Services	<u>\$ 210,726,016</u>
Public Utilities	
Water	\$ 153,679,746
Electric	84,163,006
Other	211,843
Total Public Utilities	<u>\$ 238,054,595</u>
Total Other	<u>\$ —</u>
Debt Service	
Principal Payments on Long-Term Debt	\$ 465,452,353
Interest Payments on Long-Term Debt	340,595,170
Lease Payments and Other Payments on Long-Term Debt	28,150,245
Total Debt Service	<u>\$ 834,197,768</u>
Total Expenditures	<u><u>\$ 6,906,519,986</u></u>
Appropriations Limit	\$ 2,213,231,198
Total Annual Appropriations Subject to the Limit	2,076,003,867
Total Annual Appropriations Under/(Over) Appropriations Limit	<u><u>\$ 137,227,331</u></u>

Appendix B

Percentage of Local Sales Tax Collected Within Cities Allocated to Counties as of July 1, 2007 (First Rate Applies to All Cities Except Where Indicated)

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

County / City	%	County / City	%
Alameda	5.0 %	Monterey	None
Dublin, Livermore, and San Leandro	None	Napa	None
Alpine	*	Nevada	None
Amador	None	Orange	None
Butte	None	Placer	None
Chico	5.0	Plumas	—
Calaveras	—	Portola	5.0
Angels Camp	13.0	Riverside	None
Colusa	None	Sacramento	None
Contra Costa	2.5	San Benito	None
Oakley	None	San Bernardino	None
Del Norte	None	San Diego	None
El Dorado	None	San Francisco	**
Fresno	None	San Joaquin	None
Fresno City	5.29	San Luis Obispo	None
Clovis, Firebaugh, Fowler, Kerman,		San Mateo	5.0
Kingsburg, Reedley, Sanger, and Selma	5.0	Santa Barbara	None
Coalinga	4.5	Goleta	50.0
San Joaquin	3.0	Santa Clara	None
Mendota	1.5	Santa Cruz	None
Glenn	None	Shasta	None
Humboldt	None	Sierra	—
Imperial	None	Loyalton	5.0
Inyo	None	Siskiyou	None
Kern	None	Solano	None
Kings	2.0	Sonoma	2.50
Hanford	5.0	Windsor	None
Lake	None	Stanislaus	None
Lassen	—	Ceres, Modesto, Oakdale,	
Susanville	5.0	and Turlock	5.0
Los Angeles	None	Riverbank and Patterson	0.50
Madera	—	Sutter	None
Chowchilla	8.0	Tehama	None
Madera City	6.0	Corning and Red Bluff	10.0
Marin	None	Trinity	*
Mariposa	*	Tulare	5.0
Mendocino	None	Tuolumne	—
Merced	None	Sonora	13.0
Merced City	7.5	Ventura	3.3
Los Banos	5.0	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.

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Appendix C: Definitions

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

Aircraft Tax — An ad valorem property tax on the assessment of non-commercial aircraft that varies by tax rate area within the county. The revenue reported from the aircraft tax represents the county portion after application of a formula. This formula provides that, if the situs (i.e., source) of the assessment is within a city, the proceeds of the tax are divided among the city, the school district, and the county. If the situs is in an unincorporated area, the proceeds are shared equally by the school district and the county.

Budget Units — The classification of expenditures into appropriately identified accounting or cost centers deemed necessary or desirable for control of financial operations. Except as otherwise provided by law, such units may be devised at the discretion of the county board of supervisors.

Charges for Current Services — A revenue source that includes assessment and tax collection fees, auditing and accounting fees, communication services, election services, legal services, planning and engineering services, agricultural services, civil process services, court fees and costs, estate fees, humane services, law enforcement services, recording fees, road and street services, health fees, mental health services, California Children's Services, sanitation services, institutional care and services, library services, and park and recreation fees.

Current Expense — The total of expenditures for salaries and employee benefits, services and supplies, and other charges. Note: Road construction is classified as a current expense.

Debt Service — An expenditure function that includes retirement of long-term debt, interest on long-term debt, and interest on notes and warrants.

Enterprise — A proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. Enterprise activities are accounted for in a manner similar to a private business where service fees are the enterprise's primary support, such as golf courses, harbors, parks, parking, sanitation, and water services.

Enterprise/Activity — A combination of both enterprise and/or non-enterprise activities. Airport, hospital, and refuse operations may be reported in this publication as an enterprise or a non-enterprise (governmental) fund type.

Education — An expenditure function that includes school administration, library services, and agricultural education activities.

Appendix C (continued)

Fines, Forfeitures, and Penalties — A revenue source that includes vehicle code fines, other court fines, forfeitures and penalties, and penalties and interest on delinquent property taxes.

Fixed Assets — Tangible assets of significant value having a utility that extends beyond the current year.

Function — A group of activities aimed at accomplishing a certain purpose or end.

General — An expenditure function that includes legislative and administrative, finance, counsel, personnel, election, communication, property management, plant acquisition, and promotion activities.

Health and Sanitation — An expenditure function that includes public health, medical care, mental health, drug and alcohol abuse services, and sanitation costs.

In-Lieu Local Sales and Use Tax — A temporary revenue source created when Proposition 57, the California Economic Recovery Bond Act, was passed in March 2004, approving the sale of Economic Recovery Bonds to reduce the state budget deficit. Beginning with the 2004-05 fiscal year, revenues generated from 0.25% of the Bradley-Burns sales and use tax are shifted from counties to the State to repay Economic Recovery Bonds issued. In exchange, counties receive a matching amount of property tax revenues from the countywide Educational Revenue Augmentation Fund (ERAF), and any reduction in the ERAF is subsidized by the State's General Fund. This shifting of revenues remains in effect until the State's bond obligations have been satisfied.

Intergovernmental Revenues — A revenue source that includes the state highway users' tax, the motor vehicle in-lieu tax, the trailer coach in-lieu tax, public assistance administration, public assistance programs, health programs, aid for mental health, aid for agriculture, aid for construction, aid for corrections, aid for county fairs, aid for disaster, homeowners' property tax relief, open space tax relief, mandated costs, federal public assistance administration, public assistance programs, health administration, aid for construction, aid for disaster, forest reserve revenue, aid from other governmental agencies, and other in-lieu taxes.

Licenses, Permits, and Franchises — A revenue source that includes licenses, permits, and franchises.

Miscellaneous Revenue — A revenue source that includes the sale of fixed assets and miscellaneous revenue items.

Appendix C (continued)

Motor Vehicle In-Lieu Tax — A revenue source, also known as Motor Vehicle License Fee (MVLFF), which is an annual fee on the ownership of a registered vehicle in California. The fee is levied in lieu of taxing vehicles as personal property and is based on a rate that is assessed on the depreciated value of the vehicle. Starting in the 2004-05 fiscal year, this revenue was replaced with Property Tax In-Lieu of Vehicle License Fees.

Non-Enterprise — A service-type activity accounted for as a governmental fund type in which services provided are supported by service fees and governmental funding.

Other Financing Sources — A revenue source that includes bond sale proceeds and other long-term debt proceeds.

Property Tax In-Lieu of Vehicle License Fees — A permanent exchange of the state revenue source, Motor Vehicle In-Lieu Tax, for a matching amount of property tax revenues from the countywide Educational Revenue Augmentation Fund (ERAF) beginning with the 2004-05 fiscal year. Any reduction in the ERAF is subsidized by the State's General Fund.

Property Transfer Tax — A tax on the sale of real property; the rate is \$1.10 per \$1,000 of sales value. If the situs of the sale is in an unincorporated area or within a city that has not enacted such a tax, all of the tax accrues to the county. If the situs is within a city that has also enacted the tax, the proceeds are shared equally by the city and the county.

Public Assistance — An expenditure function that includes welfare, social services, general relief, care of court wards, and veterans' services.

Public Protection — An expenditure function that includes judicial services, police protection, detention and correction, fire protection, flood control, soil and water conservation, and protective inspection.

Public Ways and Facilities — An expenditure function that includes roads, transportation terminals, transportation systems, and parking facilities.

Recreation and Cultural Services — An expenditure function that includes recreation facilities, cultural services, veterans' memorial buildings, and small craft harbors.

Special Benefit Assessments — A revenue source that includes special benefit assessments for operations and capital outlay.

Secured Roll; Secured Taxes — The listing of property that, in the opinion of the assessor, has sufficient value to guarantee payment of taxes levied thereon. "Secured taxes" are those that, if unpaid, can be satisfied by sale of realty against which they are levied.

Appendix C (continued)

Supplemental Taxes (Countywide Secured and Unsecured and Voter Approved Indebtedness) — An adjustment in valuation that reflects an increase in a property's taxable value as a result of a change of ownership or completion of new construction.

Taxes — A revenue source that includes: the current year's secured, unsecured, and supplemental property taxes; the prior year's secured, unsecured, and supplemental property taxes; voter-approved indebtedness; the special district augmentation fund; and sales and use, transportation, aircraft, transient lodging, property transfer, utility users, and timber yield taxes.

Timber Yield Tax — A tax replacing the property tax on standing timber. The tax is on harvested timber only and is assessed by the State Board of Equalization. Proceeds are distributed to the counties according to the timber's location and value.

Total General County Revenues — The sum of revenues received by the county, including all county revenues earned, proceeds from the sale of bonds, and other long-term debt proceeds (excludes transfers in).

Transient Lodging (Room Occupancy) Tax — A tax that counties may levy in their unincorporated areas. The tax rate and revenue uses are determined by county ordinance.

Use of Money and Property — A revenue source that includes interest, rents, and royalties.

Unsecured Taxes — Charges levied from assessment liens against property, where such charges cannot be satisfied by tax default of the property but only by some action against the person responsible for payment; taxes levied against property that is not deemed secured.

Utility Users Tax — A tax that counties may levy on public utilities in their unincorporated areas. The tax rate and revenue uses are determined by county ordinance.

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