



JOHN CHIANG
California State Controller

August 18, 2009

**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 (FY) ended June 30, 2008. This 98th 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 FY ended June 30, 2008:

- Total revenues increased from \$54.0 billion in the 2006-07 FY to \$56.4 billion in the 2007-08 FY, an increase of 4.43%. State government, the largest revenue source, increased by 0.74%, from \$16.3 billion to \$16.4 billion.
- Total expenditures increased from \$51.8 billion in the 2006-07 FY to \$55.6 billion in the 2007-08 FY, an increase of 7.37%. Public protection, the largest expenditure, increased by 8.51%, from \$14.5 billion to \$15.7 billion.
- Total outstanding long-term financial obligations decreased from \$22.3 billion in the 2006-07 FY to \$21.8 billion in the 2007-08 FY, a decrease of 2.18%, mainly due to a decrease of \$1.1 billion 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

This Page Intentionally Left Blank

Contents

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

FINANCIAL SECTION

Table 1. Summary of County Statistics for the Fiscal Year Ended June 30, 2008	1
Table 2. Summary of Assessed Valuation for Counties for the Fiscal Year Ended June 30, 2009	2
Table 3. Summary of Property Taxes Allocated and Voter-Approved Taxes Levied for the Fiscal Year Ended June 30, 2009	3
Table 4. Summary of County Revenues for the Fiscal Year Ended June 30, 2008	4
Table 5. Summary of County Expenditures by Function and Activity for the Fiscal Year Ended June 30, 2008.....	6
Table 6. Detailed Statements by County of County Revenues, County Expenditures and Appropriation Limits, Long-Term Debt, and Enterprise/Activity Revenues and Expenses for the Fiscal Year Ended June 30, 2008	14

SUPPLEMENTAL INFORMATION

Appendix A: Revenue Sources and Expenditure Functions of the City and County of San Francisco for the Fiscal Year Ended June 30, 2008	253
Appendix B: Percentage of Local Sales Tax Collected Within Cities Allocated to Counties as of July 1, 2008	259
Appendix C: Definitions	261
State Controller's Office Publication List.....	265
Acknowledgements.....	266

This Page Intentionally Left Blank

Introduction

Fifty-seven county governments (excluding the City and County of San Francisco) reported revenues of \$56.4 billion for fiscal year 2007-08, a 4.43% 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, \$16.4 billion (29.03%); property taxes, \$11.4 billion (20.17%); federal government, \$9.8 billion (17.30%); enterprise revenues, \$6.0 billion (10.66%); and charges for current services, \$5.9 billion (10.41%). These percentages are based on statewide total county revenues, other financing sources, and enterprise/activity revenues.

County expenditures totaled \$55.6 billion, a 7.37% increase from the prior year. The four largest expenditures by dollar amount and percentage of total county expenditures were: public protection, \$15.7 billion (28.29%); public assistance, \$14.4 billion (25.93%); health and sanitation, \$8.5 billion (15.20%); and enterprise expenses, \$7.2 billion (12.97%). These percentages are based on statewide total county expenditures, other financing uses, and enterprise/activity expenses.

As of June 30, 2008, California's population (excluding the City and County of San Francisco) was estimated to be 37.2 million people. The three most populous counties were Los Angeles, San Diego, and Orange. They collectively represented 44.68% of the population and received 42.65% of the statewide total county revenues. Their respective percentages of population and statewide total county revenues were: Los Angeles, 27.84% and 29.28%; San Diego, 8.45% and 7.07%; and Orange, 8.39% and 6.30%. These percentages are based on statewide total county revenues and other financing sources.

The three most populous counties accounted for 42.16% of the statewide total county expenditures as follows: Los Angeles, 27.67%; San Diego, 7.28%; and Orange, 7.21%. These percentages are based on statewide total county expenditures and other financing uses.

The State's 57 counties reported long-term financial obligations totaling \$21.8 billion, a 2.18% decrease from the prior year. This includes 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, and 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 2007-08 fiscal year were \$56.4 billion, an increase of \$2.4 billion (4.43%) from the prior year. County revenues (including other financing sources) of \$50.4 billion accounted for 89.34% of the total, with the remaining \$6.0 billion coming from enterprises/activities such as airports, hospitals, refuse, transportation, and other enterprises. Airport, hospital, and refuse operations also may have been reported as non-enterprise activities and are included in the enterprise/activity totals. See Figures 1 and 2 for a ten-year comparison.

Figure 1

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

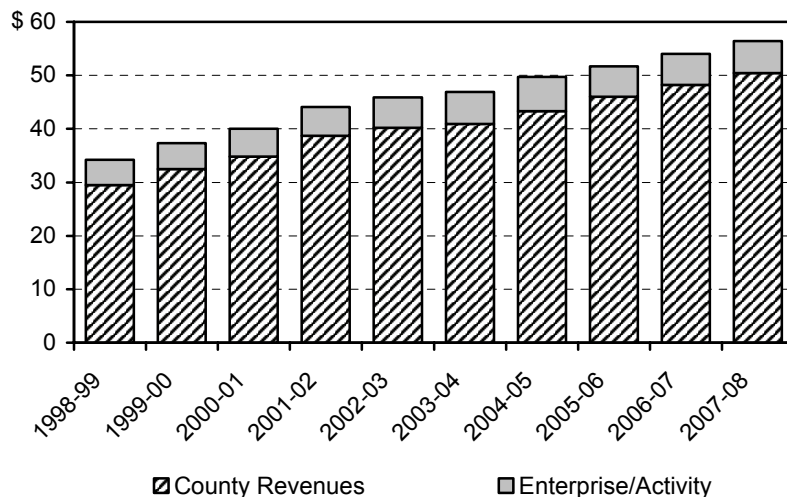
(Excluding Transfers In)
(Amounts in thousands)

Year	County Revenues	Enterprise/ Activity	Total	Percentage Increase (Decrease) From Prior Year	Per Capita
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
2007-08	50,382,087	6,008,877	56,390,964	4.43	1,514.87

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 2007-08 fiscal year, county revenues (including other financing sources) of \$50.4 billion represented an increase of \$2.2 billion (4.57%) from the prior year. The combined property tax, sales and use tax, and other local taxes provided 25.58% of total county revenues. The principal source of revenue was state government at 32.49%. The federal government also was a major revenue source at 19.36%.

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 ten-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	2006-07	Percent of Total	2007-08	Percent of Total	Percentage Increase (Decrease) From Prior Year
Taxes					
Property	\$ 10,531,045	21.86 %	\$ 11,374,032	22.57 %	8.00 %
Sales and Use	636,903	1.32	613,483	1.22	(3.68)
Other	1,032,220	2.14	900,661 ¹	1.79	(12.75)
Total Taxes	12,200,168	25.32	12,888,176	25.58	5.64
Special Benefit Assessments.....	19,374	0.04	18,191	0.04	(6.11)
Licenses, Permits, and Franchises	612,818	1.27	566,788	1.12	(7.51)
Fines, Forfeitures, and Penalties	962,287	2.00	1,121,975	2.23	16.59
Use of Money and Property	1,243,147	2.58	1,188,907	2.36	(4.36)
Intergovernmental Revenues					
State Agencies.....	16,250,819	33.73	16,371,624	32.49	0.74
Federal Agencies.....	9,018,389	18.72	9,754,981	19.36	8.17
Other Agencies	936,493	1.94	1,153,764 ²	2.29	23.20
Total Intergovernmental Revenues.....	26,205,701	54.39	27,280,369	54.14	4.10
Charges for Current Services	5,503,170	11.42	5,872,846	11.66	6.72
Miscellaneous Revenue	1,072,476	2.23	1,104,055	2.19	2.94
Other Financing Sources	363,214	0.75	340,780	0.68	(6.18)
Total	\$ 48,182,355	100.00 %	\$ 50,382,087	100.00 %	4.57

¹ The decrease in Other Taxes was due mainly to a general decrease in property sales throughout the State and the County of Sacramento reporting decreased revenues from transportation taxes.

² The increase in Intergovernmental Revenues, Other Agencies, was due mainly to the County of Riverside reporting increased revenues from special districts.

Figure 4

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

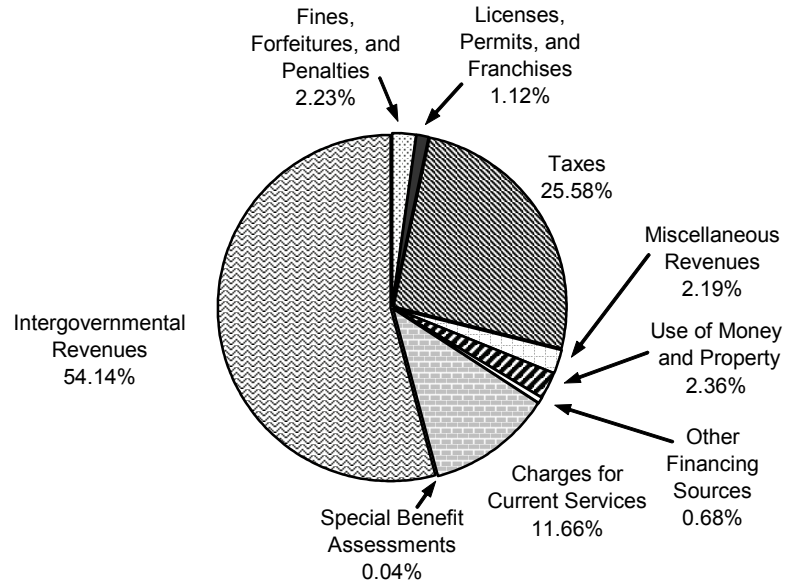
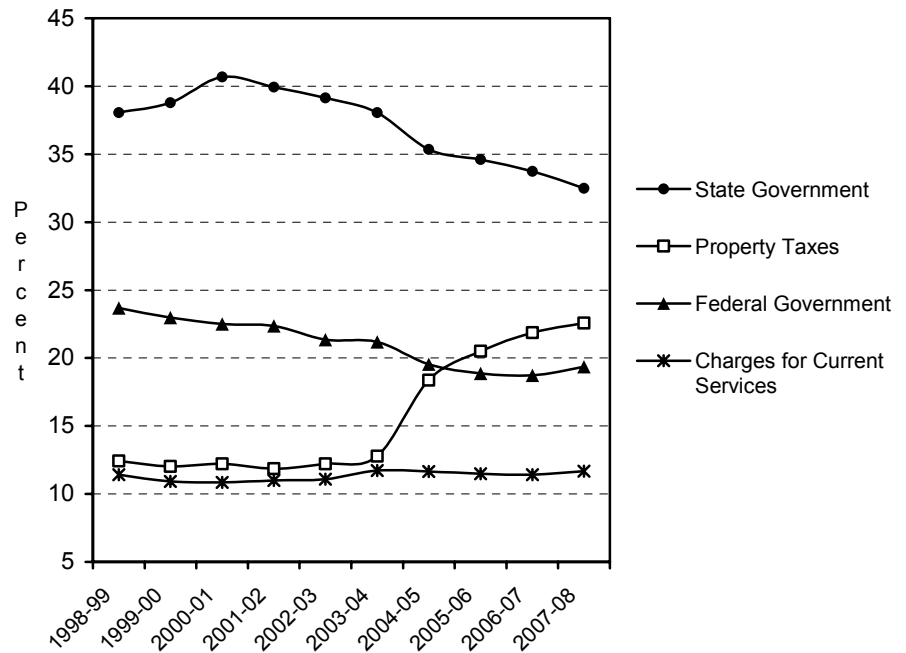


Figure 5

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 2007-08 fiscal year, property taxes generated \$11.4 billion, an increase of \$843.0 million (8.00%) from the prior year. Included is \$3.6 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 only 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 2007-08 fiscal year, property taxes generated \$7.6 billion from the 1% secured and unsecured tax rate; voter-approved debt provided \$103.9 million.

Fifty-seven counties levied supplemental property taxes. Supplemental countywide secured and unsecured taxes totaled \$345.4 million. The revenues generated by the supplemental tax roll for less than countywide secured and unsecured taxes totaled \$18.2 million. Supplemental voter-approved debt and prior-year secured and unsecured taxes totaled \$4.0 and \$86.3 million, respectively. See Figure 6 for a ten-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
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
2007-08	7,739,782	3,634,250	11,374,032	8.00	22.57

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 \$670.1 million in the 2007-08 fiscal year, a decrease of \$16.5 million (2.40%) from the prior year. The revenue was derived from taxable sales in unincorporated areas, local transportation taxes, a quarter cent of the statewide sales tax from the Local Transportation Fund (LTF) for transit purposes and, in many instances, a percentage of sales tax revenue generated within a city when an agreement existed to share sales tax revenue between a city and its respective county (see Appendix B). Also included is \$147.3 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 ten-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 Tax	Total	Percentage Increase (Decrease) From Prior Year
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
2007-08	466,159	147,324	56,654	670,137	(2.40)

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 due mainly to the counties of Los Angeles and San Diego reporting \$3.2 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 \$767.6 million from a variety of other taxes in the 2007-08 fiscal year, a decrease of \$90.1 million (10.50%) from the prior year. The property transfer tax on the sale of real estate accounted for 26.85% 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	2005-06	2006-07	Percentage Increase (Decrease) From Prior Year	2007-08	Percentage Increase (Decrease) From Prior Year
Property Transfer	\$ 384,757	\$ 312,982 ¹	(18.65) %	\$ 206,102 ¹	(34.15) %
Transient Lodging	113,591	124,347	9.47	131,355	5.64
Timber Yield	4,962	4,771	(3.85)	4,183	(12.32)
Aircraft	25,707	25,726	0.07	30,303	17.79
Utility Users	84,540	87,488	3.49	89,320	2.09
Other	442,776	302,366 ²	(31.71)	306,323	1.31
Total	\$ 1,056,333	\$ 857,680	(18.81)	\$ 767,586	(10.50)

¹ The decrease in Property Transfer was mainly due to a general decrease in property sales throughout the State.

² The decrease in Other Taxes was mainly due to the County of Santa Clara reporting a decrease in Measure B Transportation Improvement Program funding.

Intergovernmental Revenue

County revenues derived from intergovernmental agencies during the 2007-08 fiscal year totaled \$27.3 billion (54.14%) of county revenues. This was an increase of \$1.1 billion (4.10%) from the prior year. Subventions and allocations from the State accounted for \$16.4 billion (32.49%), and federal funds and funds from other agencies amounted to \$10.9 billion (21.65%) 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, \$6.5 billion in state funds and \$7.3 billion in federal funds were restricted to use in public assistance programs and administration.

Unrestricted revenue from intergovernmental agencies included \$72.6 million in homeowners' property tax relief; \$54.7 million in motor vehicle in-lieu tax revenues, also known as state motor vehicle license fee revenues (see Appendix C); and \$1.4 billion in realignment revenues, also received from state motor vehicle license fees. The Health and Welfare Realignment Program, established in 1991, transferred financial responsibility for most mental health and public health programs, and some social service programs, from the State to local governments and provided realignment revenues. See Figures 9 and 10 for a ten-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)

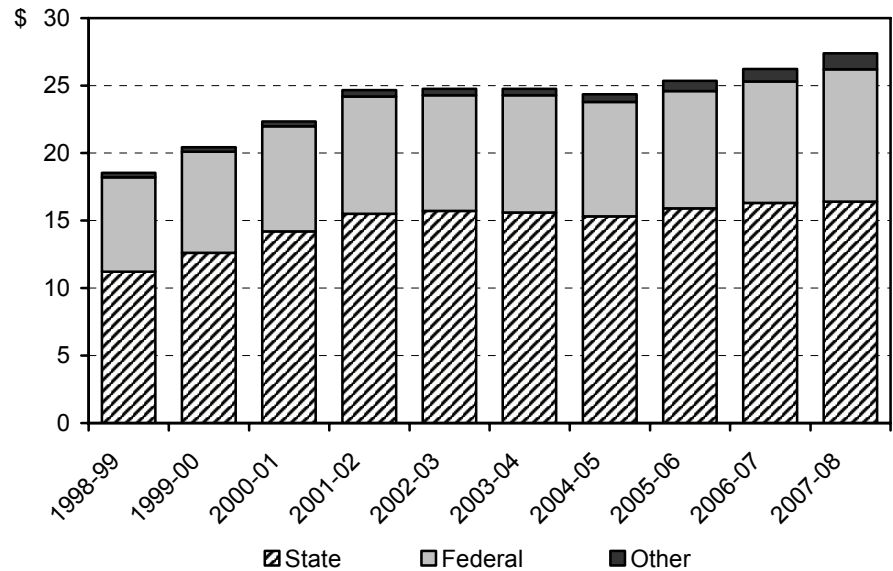


Figure 10

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

Year	State	Federal	Other	Total	Percentage Increase (Decrease) From Prior Year
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
2007-08.....	16,371,624	9,754,981	1,153,764	27,280,369	4.10

County Enterprise/Activity Revenues

During the 2007-08 fiscal year, county enterprises/activities generated revenues totaling \$6.0 billion, an increase of \$191.6 million (3.29%) from the prior year. These enterprises/activities included airports, hospitals, refuse, transportation, and other enterprises. Airports, hospitals, and refuse also may 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	2005-06	2006-07	Percentage Increase (Decrease) From Prior Year	2007-08	Percentage Increase (Decrease) From Prior Year
Airports.....	\$ 375,764	\$ 417,449	11.09 %	\$ 455,867	9.20 %
Hospitals	4,513,781	4,597,488	1.85	4,772,885	3.82
Refuse.....	601,613	598,896	(0.45)	568,817	(5.02)
Transportation.....	84,913	87,788	3.39	99,701	13.57
Other	94,170	115,624 ¹	22.78	111,607	(3.47)
Total	\$ 5,670,241	\$ 5,817,245	2.59	\$ 6,008,877	3.29

¹ The increase in Other enterprise revenues was due mainly to the restructuring of a loan between the County of Sonoma and the State Department of Boating and Waterways.

Figure 12

Number of County Enterprises/Activities by Type

Type of Enterprise/Activity	2005-06 Number of Enterprises/Activities ¹	2006-07 Number of Enterprises/Activities ²	Percentage Increase (Decrease) From Prior Year	2007-08 Number of Enterprises/Activities ³	Percentage Increase (Decrease) From Prior Year
Airports.....	47	47	— %	47	— %
Hospitals	18	19	5.56	19	—
Refuse.....	33	33	—	33	—
Transportation.....	31	29	(6.45)	28	(3.45)
Other	24	24	—	27	12.50
Total	153	152	(0.65)	154	1.32

¹ The County of Shasta ceased reporting a Transportation enterprise and the County of Yolo ceased reporting an Other Enterprise - Managed Health Care.

² The County of Sonoma began reporting a Hospital enterprise and the counties of Butte and Del Norte transferred their Transportation enterprises to special districts.

³ The County of Shasta began reporting a Transportation enterprise; the counties of Inyo and Mono transferred their Transportation enterprises to special districts; the County of Fresno began reporting an Other Enterprise - Parking; and the counties of Merced and Modoc began reporting an Other Enterprise - Water.

County Expenditures, Other Financing Uses, and Enterprise Expenses

Total expenditures for the 2007-08 fiscal year were \$55.6 billion, an increase of \$3.8 billion (7.37%) from the prior year. County expenditures (including other financing uses) of \$48.4 billion comprised 87.03% of the total. The remaining \$7.2 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 ten-year comparison.

Figure 13

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

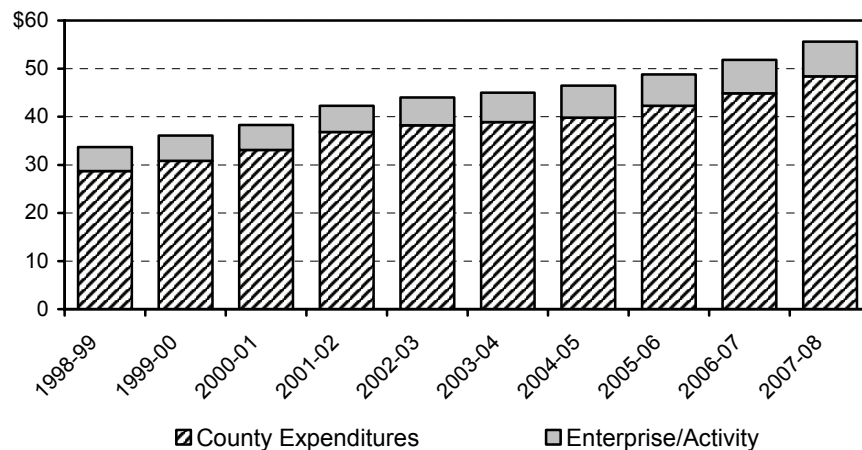
(Excluding Transfers Out)
(Amounts in thousands)

Year	County Expenditures	Enterprise/Activity	Total	Percentage Increase (Decrease) From Prior Year	Per Capita
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
2007-08	48,407,327	7,214,326	55,621,653	7.37	1,494.20

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 \$48.4 billion for the 2007-08 fiscal year (excluding enterprises), an increase of \$3.5 billion (7.75%) from the prior year. The principal areas of expenditure were public protection at 32.51% and public assistance at 29.80%. Figure 15 presents comparative detail on county expenditures. Figure 16 illustrates major expenditures by function. See Figure 17 for a ten-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	2006-07	Percent of Total	2007-08	Percent of Total	Percentage Increase (Decrease) From Prior Year
Public Protection	\$ 14,501,200	32.28 %	\$ 15,735,164	32.51 %	8.51 %
Public Assistance	13,703,910	30.50	14,423,890	29.80	5.25
Health and Sanitation	7,848,968	17.47	8,453,696	17.46	7.70
General	4,597,428	10.23	5,150,931	10.64	12.04
Public Ways and Facilities	1,794,654	4.00	1,912,894	3.95	6.59
Debt Service	1,562,329	3.48	1,739,982	3.59	11.37
Education	465,558	1.04	499,335	1.03	7.26
Recreation and Cultural Services	450,625	1.00	491,435	1.02	9.06
Total	\$ 44,924,672	100.00 %	\$ 48,407,327	100.00 %	7.75

Figure 16

County Expenditures by Function and Other Financing Uses

(Excluding Transfers Out)

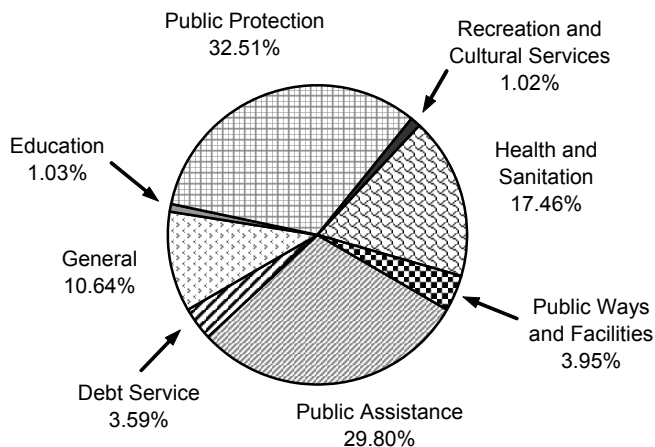
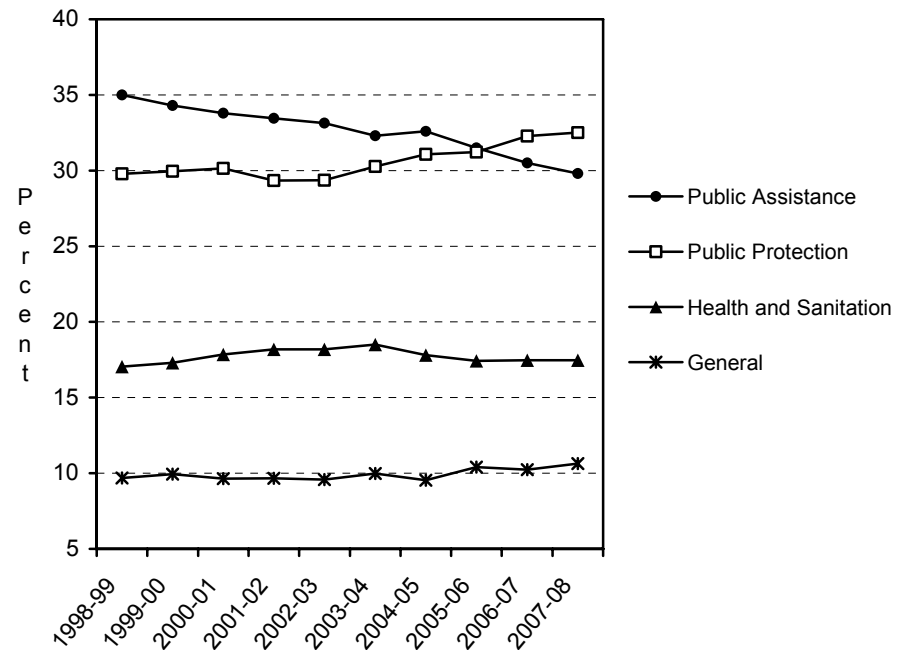


Figure 17

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 \$14.4 billion in the 2007-08 fiscal year, an increase of \$720.0 million (5.25%) from the prior year. Figure 18 presents detail on public assistance expenditures and Figure 19 presents a ten-year comparison.

Figure 18

Public Assistance
 (Amounts in thousands)

Public Assistance	2005-06	2006-07	Percentage Increase (Decrease) From Prior Year	2007-08	Percentage Increase (Decrease) From Prior Year
Welfare.....	\$ 9,194,478	\$ 9,380,954	2.03 %	\$ 9,910,492	5.64 %
Social Services.....	3,139,381	3,313,886	5.56	3,510,992	5.95
General Relief	259,546	255,668	(1.49)	274,430	7.34
Other					
Care of Court Wards	48,665	50,735	4.25	50,123	(1.21)
Veterans Services	13,816	14,865	7.59	16,392	10.27
Other Assistance	678,532	687,802	1.37	661,461	(3.83)
Total Other	741,013	753,402	1.67	727,976	(3.37)
Total.....	\$ 13,334,418	\$ 13,703,910	2.77	\$ 14,423,890	5.25

Figure 19

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

Year	Welfare	Social Services	General Relief	Other	Total	Per Capita
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
2007-08	9,910,492	3,510,992	274,430	727,976	14,423,890	387.48

Public Protection

County expenditures for public protection totaled \$15.7 billion in the 2007-08 fiscal year, an increase of \$1.2 billion (8.51%) from the prior year. See Figure 20 for detail on public protection expenditures and Figure 21 for a ten-year comparison.

Figure 20

Public Protection
(Amounts in thousands)

	2005-06	2006-07	Percentage Increase (Decrease) From Prior Year	2007-08	Percentage Increase (Decrease) From Prior Year
Public Protection					
Judicial	\$ 3,805,944	\$ 4,031,606	5.93 %	\$ 4,297,597	6.60 %
Police Protection	3,666,997	4,069,187	10.97	4,453,448	9.44
Detention and Correction	4,101,811	4,554,057	11.03	4,979,704	9.35
Other					
Fire Protection	380,121	419,674	10.41	483,798	15.28
Flood Control and Soil and Water Conservation	13,915	10,760 ¹	(22.67)	13,385 ²	24.40
Protective Inspection	306,852	331,742	8.11	343,010	3.40
Other Protection	944,542	1,084,174	14.78	1,164,222	7.38
Total Other	1,645,430	1,846,350	12.21	2,004,415	8.56
Total	\$ 13,220,182	\$ 14,501,200	9.69	\$ 15,735,164	8.51

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

² The increase in Flood Control and Soil and Water Conservation was due mainly to the counties of Glenn, Humboldt, and Sutter 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
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
2007-08	4,297,597	4,453,448	4,979,704	2,004,415	15,735,164	422.70

**County
Enterprise/Activity
Expenses**

County enterprise/activity expenses totaled \$7.2 billion in the 2007-08 fiscal year, an increase of \$337.4 million (4.91%) from the prior year. These enterprises/activities include airports, hospitals, refuse, transportation, and other enterprises. Airport, hospital, and refuse operations also may 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	2005-06	2006-07	Percentage Increase (Decrease) From Prior Year	2007-08	Percentage Increase (Decrease) From Prior Year
Airports	\$ 261,688	\$ 287,267	9.77 %	\$ 301,355	4.90 %
Hospitals	5,442,102	5,867,576	7.82	6,207,824	5.80
Refuse	596,488	527,935	(11.49)	518,567	(1.77)
Transportation	81,040	85,622	5.65	90,438	5.62
Other	93,044	108,565	16.68	96,142	(11.44)
Total	\$ 6,474,362	\$ 6,876,965	6.22	\$ 7,214,326	4.91

Long-Term Financial Obligations

The counties' total long-term financial obligations on June 30, 2008, were \$21.8 billion, a decrease of \$485.5 million (2.18%) from the prior year. Of the total, lease-purchase obligations of \$10.3 billion accounted for 47.44%, bonded indebtedness of \$7.8 billion accounted for 35.68%, other long-term debt of \$3.3 billion accounted for 15.07%, special assessment act bonds of \$368.1 million accounted for 1.69%, and state and federal construction loans of \$26.0 million accounted for the remaining 0.12%. Debt service expenditures as a percentage of total county expenditures increased to 3.59% in the 2007-08 fiscal year, compared with 3.48% in the prior year. See Figure 23 for a two-year comparison.

Figure 23

Long-Term Financial Obligations (Amounts in thousands)

Type of Debt	2006-07	Percent of Total	2007-08	Percent of Total	Percentage Increase (Decrease) From Prior Year
Lease-Purchase Obligations.....	\$ 10,229,719	45.96 %	\$ 10,329,772	47.44 %	0.98 %
Pension Obligation Bonds.....	7,984,692	35.87	6,897,597	31.68	(13.61)
Other Long-Term Debt.....	3,159,576	14.19	3,280,037	15.07	3.81
Revenue Bonds ¹	482,415	2.17	871,677 ²	4.00	80.69
Special Assessment Act Bonds.....	381,870	1.72	368,069	1.69	(3.61)
State Construction Loans.....	18,154	0.08	20,928	0.10	15.28
Federal Construction Loans.....	2,119	0.01	5,070 ³	0.02	139.26
Improvement District Bonds.....	937	0.00	837	0.00	(10.67)
Total	\$ 22,259,482	100.00 %	\$ 21,773,987	100.00 %	(2.18)

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, 2008, the outstanding principal balances were \$4.7 and \$6.5 million, respectively.

² The increase in Revenue Bonds was due mainly to new issuances by the counties of Sacramento and Sonoma.

³ The increase in Federal Construction Loans was due mainly to the County of Kern.

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" financing. One of the methods currently 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, 2008, there were 52 counties involved in lease-purchase agreements. If continued to term, these agreements carry a total obligation of \$10.3 billion, an increase of \$100.1 million (0.98%) from the prior year. See Figures 24 and 25 for a ten-year comparison. All fiscal years presented in Figure 24 are as of June 30.

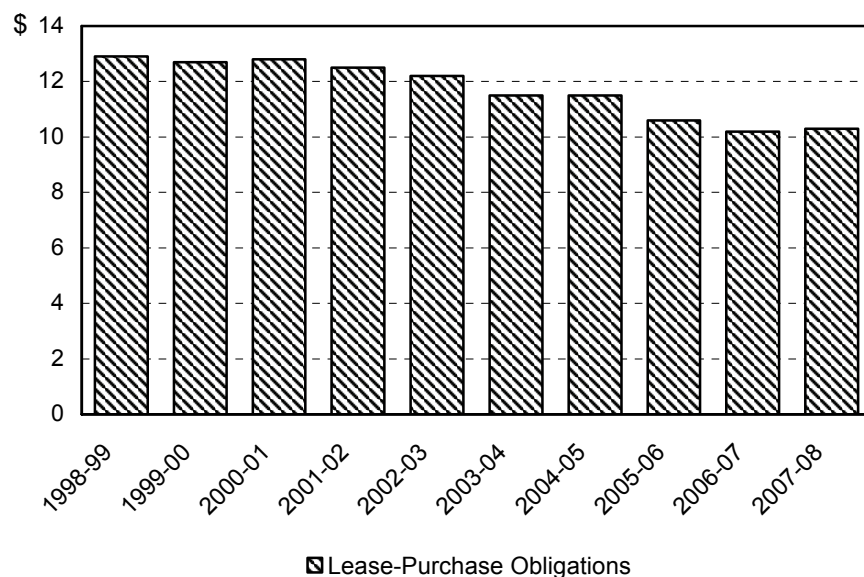
Figure 24

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

Year	Number of Counties	Amount	Percentage Increase (Decrease) From Prior Year
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)
2007-08	52	10,329,772	0.98

Figure 25

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



Bonded Indebtedness

The counties' bonded indebtedness totaled \$7.8 billion as of June 30, 2008, a decrease of \$697.9 million (8.24%) from the prior year. The total consisted of \$6.9 billion in pension obligation bonds, \$871.7 million in revenue bonds, and \$0.8 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 ten-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
1998-99	\$ 5,570,737	\$ 998,998	\$ 1,394	\$ 53,092	\$ 44,480	\$ 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 ⁵	8,395 ⁶	—	8,815,532
2006-07	7,984,692	482,415	937	— ⁷	—	8,468,044
2007-08	6,897,597	871,677 ⁴	837	—	—	7,770,111

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, 2008, the outstanding principal balances were \$4.7 and \$6.5 million, respectively.

² The increase was due mainly to new issuances by the County of San Diego.

³ The increase was due mainly to new issuances by the counties of Fresno, San Bernardino, and San Diego.

⁴ The increase was due mainly to new issuances by the counties of Sacramento and Sonoma.

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

⁶ The decrease was due mainly to the County of Butte erroneously reporting \$14.1 million in bonds that were determined not to be a debt of the county.

⁷ The decrease was due to the repayment of General Obligation Bonds, resulting in a zero (\$0) balance.

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

⁹ The decrease was due mainly to the repayment or reclassification of Certificates of Participation to lease-purchase obligations, resulting in a zero (\$0) 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 \$368.1 million on June 30, 2008. See Figure 27 for a ten-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
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
2007-08.....	15	365,713	2,341	368,069

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

² The decrease was due mainly 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 due mainly 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 2008-09 fiscal year grew by 4.72% from the prior year. For the past five and ten years, net assessed values have grown by an annual average of 9.15% and 8.46%, 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 a change in ownership or 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 ten-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
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
2008-09	4,678,237,821	161,705,994	4,516,531,827	4.72

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 also may 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.

This Page Intentionally Left Blank



Financial Section

This Page Intentionally Left Blank

Table 1. Counties Annual Report — Fiscal Year 2007-08
Summary of General County Statistics

Counties	2000 Federal Census	Estimated Population as of June 30, 2008 *	Class	Area in Square Miles **	Activity Enterprises Reported by Each County ***
Alameda	1,443,741	1,543,000	Chartered	825	
Alpine	1,208	1,222	General Law	727	A
Amador	35,100	37,943	General Law	601	A,R
Butte	203,171	220,407	Chartered	1,665	R
Calaveras	40,554	46,127	General Law	1,036	A,R,T
Colusa	18,804	21,910	General Law	1,156	A,R,T
Contra Costa	948,816	1,051,674	General Law	798	A,H,O
Del Norte	27,507	29,419	General Law	1,003	A
El Dorado	156,299	179,722	Chartered	1,805	A,T
Fresno	799,407	931,098	Chartered	5,998	R,O
Glenn	26,453	29,195	General Law	1,319	A,H,R,T
Humboldt	126,518	132,821	General Law	3,600	A,R
Imperial	142,361	176,158	General Law	4,598	A,R,T
Inyo	17,945	18,152	General Law	10,097	A,R,O
Kern	661,645	817,517	General Law	8,170	A,H,R,T,O
Kings	129,461	154,434	General Law	1,436	
Lake	58,309	64,059	General Law	1,327	A,R
Lassen	33,828	35,757	General Law	4,690	A,T
Los Angeles	9,519,338	10,363,850	Chartered	4,079	A,H,T
Madera	123,109	150,887	General Law	2,147	R,O
Marin	247,289	257,406	General Law	588	A,O
Mariposa	17,130	18,406	General Law	1,461	A,R,T
Mendocino	86,265	90,163	General Law	3,510	A,R
Merced	210,554	255,250	General Law	2,008	A,H,R,T,O
Modoc	9,449	9,702	General Law	4,340	A,H,R,O
Mono	12,853	13,759	General Law	3,103	A,H,R
Monterey	401,762	428,549	General Law	3,324	H
Napa	124,279	136,704	General Law	797	A
Nevada	92,033	99,186	General Law	992	A,T,O
Orange	2,846,289	3,121,251	Chartered	785	A,R
Placer	248,399	333,401	Chartered	1,507	A,R,T,O
Plumas	20,824	20,917	General Law	2,618	A,T,O
Riverside	1,545,387	2,088,322	General Law	7,243	A,H,R
Sacramento	1,223,499	1,424,415	Chartered	1,015	A,R,T,O
San Benito	53,234	57,784	General Law	1,397	R,T
San Bernardino	1,709,434	2,055,766	Chartered	20,164	A,H,R
San Diego	2,813,833	3,146,274	Chartered	4,281	A
San Francisco	776,733	824,525	Chartered	91	
San Joaquin	563,598	685,660	General Law	1,436	A,H,R
San Luis Obispo	246,681	269,337	General Law	3,326	A,T,O
San Mateo	707,161	739,469	Chartered	531	A,H,T,O
Santa Barbara	399,347	428,655	General Law	2,745	A,R,T
Santa Clara	1,682,585	1,837,075	Chartered	1,316	A,H
Santa Cruz	255,602	266,519	General Law	440	
Shasta	163,256	182,236	General Law	3,850	A,R,T
Sierra	3,555	3,380	General Law	959	A,R,T
Siskiyou	44,301	45,971	General Law	6,318	A,R,T
Solano	394,542	426,757	General Law	872	A,O
Sonoma	458,614	484,470	General Law	1,598	A,H,R,T,O
Stanislaus	446,997	525,903	General Law	1,521	H,R,T,O
Sutter	78,930	95,878	General Law	607	A
Tehama	56,039	62,419	Chartered	2,976	H,T
Trinity	13,022	13,966	General Law	3,223	A,H,R,T,O
Tulare	368,021	435,254	General Law	4,844	A,R,T
Tuolumne	54,501	56,799	General Law	2,293	A,H,T,O
Ventura	753,197	831,587	General Law	1,864	A,H,T,O
Yolo	168,660	199,066	General Law	1,034	A,R
Yuba	60,219	71,929	General Law	639	A
Totals	33,871,648	38,049,462		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 2007-08
*** Summary of Assessed Valuation for Counties, Applicable to Fiscal Year Ended 2008-09**

Counties	Gross Total Locally Assessed Valuation	Exemptions	Net Total Locally Assessed Valuation	State Assessed Valuation	Grand Total State and County Assessed Valuation
Alameda	\$ 207,211,129,992	\$ 6,882,181,076	\$ 200,328,948,916	\$ 2,722,685,522	\$ 203,051,634,438
Alpine	746,799,362	1,953,763	744,845,599	21,746,723	766,592,322
Amador	4,909,747,522	204,073,260	4,705,674,262	184,117,048	4,889,791,310
Butte	19,265,003,321	894,565,427	18,370,437,894	624,068,763	18,994,506,657
Calaveras	7,181,513,032	137,984,488	7,043,528,544	110,392,829	7,153,921,373
Colusa	2,530,661,141	57,029,284	2,473,631,857	161,665,722	2,635,297,579
Contra Costa	160,817,272,907	5,268,029,406	155,549,243,501	2,865,923,179	158,415,166,680
Del Norte	1,772,295,985	117,739,338	1,654,556,647	41,342,445	1,695,899,092
El Dorado	28,424,004,853	705,066,897	27,718,937,956	288,742,454	28,007,680,410
Fresno	62,641,589,466	2,547,291,845	60,094,297,621	2,582,621,639	62,676,919,260
Glenn	2,562,243,173	71,675,466	2,490,567,707	104,424,110	2,594,991,817
Humboldt	10,965,695,977	576,917,136	10,388,778,841	234,993,797	10,623,772,638
Imperial	11,206,363,728	407,699,767	10,798,663,961	297,830,740	11,096,494,701
Inyo	4,524,131,666	98,623,338	4,425,508,328	94,789,355	4,520,297,683
Kern	82,578,355,426	2,360,233,641	80,218,121,785	3,383,509,865	83,601,631,650
Kings	8,842,622,665	375,615,593	8,467,007,072	358,899,382	8,825,906,454
Lake	7,107,854,562	280,850,654	6,827,003,908	115,526,767	6,942,530,675
Lassen	2,168,903,738	97,259,310	2,071,644,428	158,716,376	2,230,360,804
Los Angeles	1,108,956,723,733	41,182,140,639	1,067,774,583,094	13,102,557,792	1,080,877,140,886
Madera	12,511,702,868	561,676,970	11,950,025,898	361,124,657	12,311,150,555
Marin	56,950,478,877	1,724,591,413	55,225,887,464	384,761,822	55,610,649,286
Mariposa	2,063,815,489	53,503,072	2,010,312,417	75,157,402	2,085,469,819
Mendocino	10,050,703,702	348,728,867	9,701,974,835	202,193,680	9,904,168,515
Merced	20,042,518,613	617,761,447	19,424,757,166	444,860,131	19,869,617,297
Modoc	919,559,921	39,291,176	880,268,745	152,820,484	1,033,089,229
Mono	5,908,611,193	36,113,278	5,872,497,915	81,919,845	5,954,417,760
Monterey	53,326,167,505	1,880,461,439	51,445,706,066	1,358,180,247	52,803,886,313
Napa	27,672,377,631	917,153,507	26,755,224,124	225,153,312	26,980,377,436
Nevada	16,839,991,800	482,619,650	16,357,372,150	270,278,533	16,627,650,683
Orange	432,502,314,879	11,348,330,700	421,153,984,179	4,978,990,593	426,132,974,772
Placer	60,095,147,225	2,013,199,258	58,081,947,967	897,369,708	58,979,317,675
Plumas	3,973,490,433	86,156,601	3,887,333,832	407,098,507	4,294,432,339
Riverside	242,956,487,059	6,109,800,162	236,846,686,897	3,952,409,353	240,799,096,250
Sacramento	140,630,362,269	6,099,072,602	134,531,289,667	1,644,090,615	136,175,380,282
San Benito	6,719,032,711	140,031,030	6,579,001,681	105,350,125	6,684,351,806
San Bernardino	186,173,539,633	6,166,569,034	180,006,970,599	5,360,069,759	185,367,040,358
San Diego	409,931,230,709	14,071,436,889	395,859,793,820	8,300,795,516	404,160,589,336
San Francisco	145,569,522,581	6,328,538,267	139,240,984,314	2,033,644,006	141,274,628,320
San Joaquin	64,460,138,958	2,442,076,510	62,018,062,448	1,556,616,075	63,574,678,523
San Luis Obispo	40,676,831,667	886,714,981	39,790,116,686	2,798,090,493	42,588,207,179
San Mateo	146,571,124,905	4,338,670,794	142,232,454,111	1,406,729,779	143,639,183,890
Santa Barbara	62,582,128,938	2,337,363,027	60,244,765,911	806,085,533	61,050,851,444
Santa Clara	316,515,914,258	15,206,864,124	301,309,050,134	3,681,248,708	304,990,298,842
Santa Cruz	35,277,177,835	1,118,135,335	34,159,042,500	291,492,971	34,450,535,471
Shasta	16,664,259,310	924,290,414	15,739,968,896	730,852,916	16,470,821,812
Sierra	550,976,889	11,181,337	539,795,552	42,643,793	582,439,345
Siskiyou	4,258,731,629	230,609,484	4,028,122,145	268,844,530	4,296,966,675
Solano	47,576,081,714	2,257,978,849	45,318,102,865	780,608,649	46,098,711,514
Sonoma	70,785,111,639	2,189,626,240	68,595,485,399	731,428,604	69,326,914,003
Stanislaus	41,713,295,704	2,262,743,768	39,450,551,936	407,584,306	39,858,136,242
Sutter	8,574,632,051	337,467,197	8,237,164,854	415,304,555	8,652,469,409
Tehama	5,151,792,154	227,208,319	4,924,583,835	199,740,991	5,124,324,826
Trinity	1,160,356,516	39,067,332	1,121,289,184	27,183,539	1,148,472,723
Tulare	28,155,710,849	897,059,963	27,258,650,886	652,992,372	27,911,643,258
Tuolumne	6,851,471,271	266,653,333	6,584,817,938	118,896,804	6,703,714,742
Ventura	109,034,725,210	3,181,339,660	105,853,385,550	1,420,150,380	107,273,535,930
Yolo	21,288,633,225	961,754,090	20,326,879,135	442,390,205	20,769,269,340
Yuba	5,429,016,893	297,223,054	5,131,793,839	240,033,740	5,371,827,579
Totals	\$ 4,602,528,078,962	\$ 161,705,993,501	\$ 4,440,822,085,461	\$ 75,709,741,746	\$ 4,516,531,827,207

* For details of Assessed Valuation, see Controller's Annual Report of Assessed Valuations for Fiscal Year 2008-09

Table 3. Counties Annual Report — Fiscal Year 2007-08
Summary of Property Taxes Allocated and Voter Approved Taxes Levied, Applicable to the Fiscal Year Ended 2008-09

Counties	Secured and Unsecured	Less Than County Wide	Homeowners	Voter Approved	Voter Approved Homeowners	Unitary and Non-Unitary	Total Taxes Allocated and Levied	2007-08 Property Tax Delinquency Rate*
Alameda	\$ 297,394,039	\$ 15,937,927	\$ 3,319,129	\$ —	\$ —	\$ —	\$ 316,651,095	4.520
Alpine	4,729,061	—	8,037	—	—	—	4,737,098	3.000
Amador	15,706,540	—	202,940	—	—	—	15,909,480	3.254
Butte	12,779,872	10,285,459	202,953	—	—	—	23,268,284	4.120
Calaveras	12,334,394	1,274,314	148,692	1,370,528	15,301	22,064	15,165,293	5.000
Colusa	7,043,049	—	63,871	—	—	—	7,106,920	3.980
Contra Costa	185,402,266	20,941,841	2,283,606	—	—	—	208,627,713	5.100
Del Norte	2,972,688	—	63,192	34,550	758	1,356	3,072,544	3.580
El Dorado	59,027,194	5,442,463	659,002	—	—	—	65,128,659	4.486
Fresno	79,064,795	8,489,636	1,223,305	—	—	—	88,777,736	3.505
Glenn	5,357,109	—	68,783	—	—	—	5,425,892	4.490
Humboldt	16,655,194	4,337,090	372,214	—	—	—	21,364,498	3.535
Imperial	13,099,231	3,681,433	195,150	—	—	—	16,975,814	17.520
Inyo	13,293,879	—	80,839	—	—	—	13,374,718	1.500
Kern	157,917,337	71,591,113	2,010,481	—	—	—	231,518,931	4.520
Kings	14,358,380	6,786,537	283,204	—	—	—	21,428,121	3.640
Lake	16,072,087	—	226,511	—	—	—	16,298,598	7.500
Lassen	4,398,611	—	80,759	—	—	—	4,479,370	5.000
Los Angeles	2,511,672,773	67,137,527	21,721,677	—	—	—	2,600,531,977	4.930
Madera	17,828,658	149,022	220,685	—	—	—	18,198,365	9.180
Marin	94,132,058	10,019,906	730,167	—	—	—	104,882,131	2.460
Mariposa	5,324,471	—	77,115	—	—	—	5,401,586	3.710
Mendocino	28,359,456	—	310,196	—	—	—	28,669,652	4.218
Merced	32,306,072	14,351,235	530,247	—	—	—	47,187,554	9.690
Modoc	2,896,517	—	44,141	—	—	—	2,940,658	4.140
Mono	17,647,137	—	43,779	—	—	—	17,690,916	3.000
Monterey	76,641,911	6,088,168	418,319	—	—	—	83,148,398	4.920
Napa	49,349,647	3,710,000	321,009	—	—	—	53,380,656	3.010
Nevada	23,764,931	—	243,229	—	—	—	24,008,160	3.452
Orange	233,161,316	37,996,243	2,225,373	—	—	—	273,382,932	3.482
Placer	103,145,554	5,328,279	999,870	—	—	—	109,473,703	3.790
Plumas	9,005,518	—	74,452	—	—	—	9,079,970	4.000
Riverside	223,273,337	65,832,870	3,664,177	—	—	—	292,770,384	2.500
Sacramento	223,272,244	21,417,258	3,074,464	—	—	—	247,763,966	4.600
San Benito	7,531,586	825,714	81,550	—	—	—	8,438,850	3.000
San Bernardino	193,101,134	11,006,926	2,256,879	—	—	—	206,364,939	7.290
San Diego	519,706,708	28,943,987	5,187,582	—	—	—	553,838,277	3.856
San Francisco	836,570,331	—	4,172,994	133,485,626	679,477	2,317,280	977,225,708	6.700
San Joaquin	119,021,136	11,607,857	1,392,561	—	—	—	132,021,554	7.501
San Luis Obispo	95,885,879	8,317,594	846,603	875,661	7,463	14,463	105,947,663	3.500
San Mateo	187,033,961	20,441,536	1,449,265	—	—	—	208,924,762	3.278
Santa Barbara	118,623,124	—	889,494	—	—	—	119,512,618	2.400
Santa Clara	366,959,239	19,742,993	3,157,236	106,197,421	792,610	7,594,059	504,443,558	3.376
Santa Cruz	39,044,212	5,247,593	360,371	—	—	—	44,652,176	3.723
Shasta	23,502,541	—	381,703	—	—	—	23,884,244	5.212
Sierra	3,118,806	—	33,693	—	—	—	3,152,499	2.660
Siskiyou	9,085,163	200,209	163,424	—	—	—	9,448,796	3.280
Solano	73,341,250	7,757,089	1,144,167	—	—	—	82,242,506	6.720
Sonoma	153,819,268	—	1,429,320	—	—	—	155,248,588	4.100
Stanislaus	43,110,634	1,154,565	642,303	—	—	—	44,907,502	8.260
Sutter	13,937,948	355,603	188,654	—	—	—	14,482,205	4.380
Tehama	9,796,090	2,964,398	231,508	—	—	—	12,991,996	5.380
Trinity	3,361,952	—	56,611	—	—	—	3,418,563	4.000
Tulare	47,526,963	9,917,697	652,755	—	—	—	58,097,415	6.052
Tuolumne	17,269,419	2,335,792	275,115	—	—	—	19,880,326	5.200
Ventura	174,690,135	8,221,448	1,780,438	—	—	—	184,692,021	3.950
Yolo	16,939,227	2,902,692	212,723	—	—	—	20,054,642	3.530
Yuba	11,360,813	—	168,939	2,670,761	—	—	14,200,513	9.200
Totals	\$ 7,653,724,845	\$ 522,742,014	\$ 73,347,456	\$ 244,634,547	\$ 1,495,609	\$ 9,949,222	\$ 8,505,893,693	

* Percentage is computed on basis of all taxes extended on assessment roll of county.

Table 4. Counties Annual Report — Fiscal Year 2007-08
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	\$ 479,817,783	\$ 81,245,431	\$ —	\$ 6,868,547	\$ 23,869,383	\$ 67,570,465	\$ 696,804,669
Alpine	4,716,010	870,069	—	399,257	132,422	568,467	5,135,316
Amador	19,528,145	3,877,820	—	1,895,955	2,148,761	1,380,978	25,358,296
Butte	45,926,784	6,817,935	—	4,093,035	4,969,308	4,768,808	148,262,359
Calaveras	18,838,405	3,927,626	—	3,066,210	2,195,312	1,389,226	19,964,341
Colusa	9,446,322	1,433,628	—	1,511,162	1,694,822	617,060	26,592,271
Contra Costa	315,086,282	23,185,048	—	28,364,178	29,382,249	25,740,301	400,226,612
Del Norte	6,810,727	1,610,304	—	1,084,324	1,196,039	830,121	23,914,759
El Dorado	81,299,126	14,421,773	—	20,282,405	4,575,597	7,659,788	80,350,453
Fresno	191,106,721	44,567,748	—	8,991,318	13,039,685	12,807,619	501,225,222
Glenn	8,502,428	1,613,786	60,556	1,129,327	1,896,235	737,362	27,117,012
Humboldt	34,449,739	8,212,542	—	3,316,465	3,184,536	1,737,320	106,713,009
Imperial	37,783,035	3,680,326	—	4,974,340	5,707,234	2,697,511	117,224,485
Inyo	12,411,304	3,543,085	—	422,988	1,536,190	2,135,614	20,156,496
Kern	324,295,092	49,834,224	—	15,603,242	27,049,385	26,276,459	418,276,406
Kings	36,471,249	5,254,600	—	1,469,932	2,536,865	3,630,246	73,619,413
Lake	26,659,168	4,261,445	—	2,071,493	1,788,462	2,943,302	45,759,745
Lassen	7,850,204	1,297,027	—	493,045	1,808,492	2,036,601	28,265,972
Los Angeles	3,685,802,731	454,242,596	4,237,809	49,129,093	341,562,252	334,340,429	4,588,944,708
Madera	34,343,351	11,837,448	—	3,598,812	2,385,668	2,405,803	67,311,154
Marin	174,443,962	9,092,535	1,999,530	9,260,792	11,173,282	8,825,844	117,417,381
Mariposa	6,861,170	12,584,089	—	745,279	553,958	549,947	17,376,174
Mendocino	41,129,084	9,985,331	—	3,208,681	4,173,926	2,057,491	68,383,570
Merced	77,467,917	8,957,867	—	6,173,411	6,712,102	11,144,196	114,179,149
Modoc	3,826,897	420,828	316,782	181,258	276,393	271,707	12,746,719
Mono	19,886,443	3,467,902	—	362,320	886,580	632,452	12,734,896
Monterey	126,790,231	29,677,667	—	20,717,185	11,997,147	11,543,018	208,170,873
Napa	67,825,934	17,980,329	—	8,119,175	4,148,120	4,867,042	71,707,065
Nevada	33,543,891	6,222,187	—	2,829,443	3,244,329	2,229,831	44,498,108
Orange	504,937,379	64,002,829	25,631	19,812,213	167,934,911	100,108,596	1,081,284,705
Placer	143,824,078	33,608,316	480,909	8,639,707	11,692,868	18,718,327	127,654,485
Plumas	11,350,754	3,813,091	—	1,445,665	1,075,489	1,308,641	22,408,155
Riverside	541,147,001	69,873,595	—	40,960,870	90,299,415	106,339,835	747,564,430
Sacramento	398,222,457	117,327,783	414,021	46,452,184	45,952,078	58,063,600	756,316,765
San Benito	14,030,805	2,706,722	426,843	6,960,469	813,769	1,852,931	27,209,148
San Bernardino	474,132,613	40,162,793	3,467,800	24,386,103	30,774,731	60,882,195	877,187,238
San Diego	871,717,879	47,214,566	—	38,394,706	63,830,126	103,405,074	1,168,256,386
San Francisco	—	—	—	—	—	—	—
San Joaquin	213,840,839	31,769,348	—	6,280,937	13,459,554	14,500,766	311,260,127
San Luis Obispo	130,747,639	19,885,912	—	7,190,708	10,159,032	8,177,841	127,239,104
San Mateo	256,384,333	27,961,201	—	13,708,856	10,805,467	29,238,294	344,607,131
Santa Barbara	158,349,525	31,541,906	—	15,177,859	12,503,033	9,040,907	171,386,719
Santa Clara	661,903,454	30,435,410	5,761,229	27,779,548	55,463,544	36,687,644	693,676,084
Santa Cruz	77,528,786	15,043,600	—	10,141,172	8,990,339	4,510,031	140,749,114
Shasta	40,312,872	8,635,695	65,156	3,452,085	3,331,206	4,661,523	118,116,444
Sierra	3,611,436	671,430	—	126,473	436,009	160,056	8,187,741
Siskiyou	14,631,311	1,899,100	—	1,143,110	2,539,198	1,947,661	37,225,441
Solano	128,860,136	8,663,024	—	10,018,686	13,526,314	12,600,681	193,029,913
Sonoma	187,720,497	27,680,716	9,397	17,483,132	11,049,922	25,221,282	271,628,406
Stanislaus	104,904,070	44,528,611	—	4,855,409	16,466,439	18,652,361	262,756,618
Sutter	23,878,792	6,289,710	—	2,800,494	2,979,174	2,743,927	56,243,938
Tehama	18,868,677	3,240,410	—	1,897,417	2,513,782	2,005,541	43,165,056
Trinity	5,244,592	1,420,977	—	571,670	378,381	602,643	20,659,051
Tulare	98,078,066	19,191,186	—	9,005,591	6,844,965	4,123,742	233,791,673
Tuolumne	25,249,919	6,800,544	235,541	2,336,157	1,929,131	853,956	31,289,275
Ventura	269,414,868	15,510,722	—	17,334,150	13,473,273	11,111,843	265,480,158
Yolo	40,380,326	4,912,122	689,703	13,947,816	4,547,234	4,246,020	92,141,094
Yuba	21,838,172	5,230,150	—	4,122,652	2,380,739	2,746,009	52,673,189
Totals	\$ 11,374,031,411	\$ 1,514,144,665	\$ 18,190,907	\$ 566,788,511	\$ 1,121,974,857	\$ 1,188,906,935	\$ 16,371,624,221

* San Francisco data is located in Appendix A

Table 4. Counties Annual Report — Fiscal Year 2007-08 --- (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	\$ 364,119,996	\$ 38,584,300	\$ 273,844,702	\$ 29,916,715	\$ 115,434	\$ 10,898,738	\$ 2,073,656,163
Alpine	1,918,455	48,000	1,331,107	244,282	—	—	15,363,385
Amador	9,106,390	114,440	4,903,785	1,265,896	—	—	69,580,466
Butte	83,672,998	5,773,341	18,888,359	5,853,057	46,965	—	329,072,949
Calaveras	8,582,415	68,697	5,675,277	1,929,464	7,762,579	1,581,438	74,980,990
Colusa	4,685,373	19,872	2,782,435	949,702	3,888	26,448	49,762,983
Contra Costa	236,938,341	55,912,930	245,515,319	32,277,555	9,072,340	—	1,401,701,155
Del Norte	15,098,504	262,587	4,203,644	864,322	260,702	—	56,136,033
El Dorado	36,006,704	751,588	23,456,434	5,454,579	20,398	1,064,181	275,343,026
Fresno	314,594,056	9,387,019	106,111,460	5,892,009	50,410,720	—	1,258,133,577
Glenn	17,643,189	1,220,022	4,247,058	569,361	—	1,039,913	65,776,249
Humboldt	51,183,570	—	13,500,118	5,748,174	—	—	228,045,473
Imperial	49,058,415	776,246	22,308,615	7,820,376	25,662	3,863,347	255,919,592
Inyo	8,719,472	5,259,540	5,314,023	825,525	262	—	60,324,499
Kern	267,534,394	4,856,681	126,574,367	15,401,874	3,221,310	—	1,278,923,434
Kings	35,217,088	4,684,490	10,419,475	15,119,176	—	—	188,422,534
Lake	25,271,154	259,031	10,420,822	1,367,223	—	770,856	121,572,701
Lassen	9,834,126	260,721	6,848,054	1,531,323	17,195	—	60,242,760
Los Angeles	2,980,233,024	112,275,394	1,896,357,556	303,490,752	3,766,871	15,129,200	14,769,512,415
Madera	31,885,002	3,362,215	13,034,923	1,329,334	73,685	530,024	172,097,419
Marin	44,030,395	9,230,930	35,095,469	15,556,060	1,038,141	—	437,164,321
Mariposa	6,332,941	—	2,893,305	527,133	2,271	—	48,426,267
Mendocino	36,597,865	368,307	14,147,790	1,229,071	2,600,000	—	183,881,116
Merced	103,778,474	896,822	27,427,730	5,148,319	301,406	15,612	362,203,005
Modoc	5,549,950	1,303,530	1,188,245	121,990	—	—	26,204,299
Mono	4,662,437	—	4,898,603	317,234	927,895	—	48,776,762
Monterey	90,412,433	3,817,767	66,708,562	10,810,671	241,192	—	580,886,746
Napa	14,794,426	1,937,395	22,944,478	6,262,718	547	15,532	220,602,761
Nevada	22,181,252	514,643	11,912,551	2,046,878	925,924	—	130,149,037
Orange	471,941,401	49,428,988	379,645,956	333,368,161	704,733	13,787,839	3,186,983,342
Placer	63,205,170	8,152,682	68,051,279	2,982,571	35,331,678	2,890,045	525,232,115
Plumas	10,212,916	—	6,347,221	884,198	5,981	60,203	58,912,314
Riverside	542,657,096	429,500,575	400,693,092	23,922,463	2,848,266	3,973,269	2,999,779,907
Sacramento	599,671,882	26,075,900	205,557,293	21,236,190	64,263,531	721,551	2,340,275,235
San Benito	11,729,817	—	6,698,394	—	3,947	—	72,432,845
San Bernardino	550,463,099	—	309,839,824	49,675,704	1,104,026	—	2,422,076,126
San Diego	781,311,049	106,763,298	361,973,378	17,404,468	50,162	—	3,560,321,092
San Francisco	—	—	—	—	—	—	—
San Joaquin	196,959,209	6,452,783	72,428,095	15,041,459	—	—	881,993,117
San Luis Obispo	63,357,991	3,145,344	34,483,864	7,089,335	77,272	229,951	411,783,993
San Mateo	99,016,633	10,544,039	130,688,037	25,076,537	2,261	10,093,192	958,125,981
Santa Barbara	92,359,035	30,098,663	151,822,765	9,416,294	17,284,014	988,153	699,968,873
Santa Clara	443,450,621	105,477,189	192,974,737	31,041,592	28,576,611	245,525,703	2,558,753,366
Santa Cruz	63,087,607	15,363,114	51,947,297	7,029,477	952,976	—	395,343,513
Shasta	68,186,478	450,909	19,430,333	4,274,301	63,516	281,271	271,261,789
Sierra	2,696,602	—	1,116,458	275,753	—	241,184	17,523,142
Siskiyou	26,461,334	175,728	6,832,182	820,958	247,954	7,759	93,931,736
Solano	101,031,390	24,214,195	76,312,565	3,428,482	1,138,031	186,423	573,009,840
Sonoma	52,539,252	23,219,714	49,500,106	16,473,476	99,661,278	506,143	782,693,321
Stanislaus	157,243,862	5,616,009	71,205,724	5,126,540	254,952	5,241,979	696,852,574
Sutter	30,818,300	2,105,430	6,563,296	3,154,300	119,037	—	137,696,398
Tehama	22,597,281	488,001	8,643,440	1,066,495	15,579	—	104,501,679
Trinity	15,307,155	276,348	1,932,772	1,016,721	159,776	—	47,570,086
Tulare	149,484,111	8,587,329	71,706,520	17,517,678	424,850	4,494,440	623,250,151
Tuolumne	16,319,775	778,657	15,151,973	804,982	34,656	—	101,784,566
Ventura	163,587,569	20,273,811	157,316,861	16,156,184	6,374,800	—	956,034,239
Yolo	53,017,078	12,117,492	19,791,668	2,542,274	244,686	—	248,577,513
Yuba	26,624,160	2,510,922	11,236,235	7,357,996	—	572,840	137,293,064
Totals	\$ 9,754,980,712	\$ 1,153,763,628	\$ 5,872,845,631	\$ 1,104,055,362	\$ 340,779,960	\$ 324,737,234	\$ 50,706,824,034

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2007-08
Summary of County Expenditures by Function and Activity

General Function							
Counties	Legislative and Administrative	Finance	Counsel	Personnel	Elections	Communications	Property Management
Alameda	\$ 10,073,209	\$ 58,864,760	\$ 3,790,330	\$ 11,178,223	\$ 12,157,352	\$ —	\$ 6,603,013
Alpine	763,639	991,436	330,717	—	38,536	65,997	507,403
Amador	1,401,945	2,159,254	888,045	(6,823)	484,999	—	454,917
Butte	4,052,039	8,791,017	2,036,227	1,607,056	2,216,270	—	219,401
Calaveras	1,157,988	3,711,291	713,181	603,291	462,253	34,565	704,471
Colusa	570,105	1,450,608	256,958	133,716	287,561	—	1,005,463
Contra Costa	9,769,634	32,318,820	4,310,462	7,141,253	8,944,554	3,128,802	21,780,350
Del Norte	1,375,949	1,577,756	327,724	371,425	222,836	—	1,201,165
El Dorado	3,200,456	10,775,561	2,480,029	1,071,096	1,399,480	3,869,048	4,208,564
Fresno	7,245,667	22,092,959	3,393,411	2,089,980	6,276,333	—	15,749,073
Glenn	945,208	1,949,465	100,756	153,299	471,561	—	1,031,472
Humboldt	1,646,310	4,628,635	2,131,456	663,890	1,130,269	—	2,383,665
Imperial	4,275,685	4,929,632	1,940,734	1,249,911	1,195,221	—	5,579,255
Inyo	1,103,257	2,101,870	703,100	316,423	256,395	—	1,300,403
Kern	12,203,781	19,564,204	5,112,613	2,540,984	4,153,597	954,360	26,681,396
Kings	1,457,271	4,584,803	862,765	1,085,204	1,065,571	1,273,607	540,024
Lake	1,233,686	3,082,252	632,104	498,821	563,813	10,063	1,446,184
Lassen	786,903	1,886,647	345,694	239,721	368,438	346,279	1,091,085
Los Angeles	119,103,484	263,439,104	17,868,102	20,852,792	64,355,590	(199,609)	95,221,065
Madera	2,317,203	5,853,842	1,759,288	889,872	904,465	—	6,857,269
Marin	4,977,990	14,721,239	4,192,465	4,843,617	3,611,497	7,059,108	9,072,717
Mariposa	984,169	1,929,360	277,010	270,585	294,324	—	1,682,711
Mendocino	1,978,917	3,189,910	769,557	657,701	762,005	—	3,012,955
Merced	4,263,271	10,046,468	1,784,816	1,451,647	1,527,233	—	2,325,899
Modoc	734,628	1,246,776	82,066	30,600	130,339	—	374,393
Mono	1,744,581	2,687,563	658,315	—	260,395	183,519	810,647
Monterey	6,908,026	20,445,407	3,299,085	3,474,163	4,140,801	9,367,592	13,299,791
Napa	3,617,410	6,496,373	3,142,243	1,966,832	1,233,359	1,121,145	5,093,988
Nevada	1,389,470	4,676,476	288,010	286,395	2,858,219	—	594,550
Orange	30,608,163	171,542,968	11,015,320	1,504,235	16,643,338	—	22,460,487
Placer	9,274,392	19,570,292	3,082,013	6,821,515	4,975,606	—	8,373,760
Plumas	1,297,483	2,097,773	397,179	516,322	386,809	—	1,454,151
Riverside	26,618,311	59,853,746	6,415,160	8,936,522	13,386,927	4,415,033	47,875,281
Sacramento	7,893,465	35,505,014	5,950,056	16,702,435	9,666,756	—	16,380
San Benito	1,182,295	4,105,892	961,116	562,379	715,480	1,735,594	1,723,220
San Bernardino	19,821,303	55,373,364	8,387,331	12,894,928	10,144,015	—	27,211,096
San Diego	30,556,781	97,665,284	19,552,331	17,305,220	24,474,576	120,791,423	64,527,610
San Francisco	—	—	—	—	—	—	—
San Joaquin	7,896,299	19,289,453	893,066	2,124,548	6,838,639	—	8,242,379
San Luis Obispo	3,672,939	17,230,320	3,649,413	2,483,007	761,299	13,959,007	14,660,396
San Mateo	9,010,700	23,005,106	6,993,129	7,440,055	6,026,342	8,804,359	1,024,103
Santa Barbara	8,440,589	20,187,284	7,108,951	4,746,027	5,152,591	469,664	10,051,708
Santa Clara	18,221,217	68,527,124	4,932,752	14,672,283	18,450,445	12,389,812	46,732,197
Santa Cruz	4,041,288	8,202,817	2,341,291	2,089,418	3,160,727	3,077,434	68,274
Shasta	859,385	6,748,615	54,876	169,840	2,216,399	—	—
Sierra	420,884	1,379,658	470,240	—	48,983	364,564	232,958
Siskiyou	1,166,137	3,912,448	1,143,397	—	490,347	—	750,006
Solano	6,128,106	11,132,679	3,134,612	2,569,246	4,226,037	—	493,621
Sonoma	6,330,519	25,542,225	4,767,247	4,773,136	3,570,113	1,470,549	16,957,549
Stanislaus	8,310,751	13,678,690	2,449,980	—	3,723,623	—	8,073,455
Sutter	2,464,103	4,477,113	1,006,128	684,402	1,014,089	2,715,599	3,130,178
Tehama	807,847	2,784,177	628,323	512,355	506,346	—	1,173,410
Trinity	528,343	1,533,963	35,116	123,468	192,856	—	541,938
Tulare	2,359,142	11,014,270	2,713,257	976,317	2,116,844	1,362,913	2,877,439
Tuolumne	1,677,459	3,409,072	989,656	812,765	707,557	1,165,447	3,208,491
Ventura	15,886,701	28,827,958	5,293,446	3,825,384	4,646,679	—	6,897,361
Yolo	4,186,591	5,691,529	967,975	3,523,978	2,545,185	1,373,692	3,204,499
Yuba	4,517,712	2,713,153	580,522	748,785	734,923	—	858,045
Totals	\$ 445,460,786	\$ 1,245,195,475	\$ 170,391,146	\$ 183,180,244	\$ 269,296,797	\$ 201,309,566	\$ 533,653,281

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2007-08 --- (continued)
Summary of County Expenditures by Function and Activity

	-----General Function---(continued)-----				-----Public Protection Function-----									
Counties	Plant Acquisition		Promotion	Other General	Total	Judicial	Police Protection	Detention and Correction						
Alameda	\$	28,934,501	\$	1,289,852	\$	8,039,228	\$	140,930,468	\$	181,035,763	\$	108,900,252	\$	230,180,723
Alpine		371,866		80,398		1,015,068		4,165,060		271,319		2,878,110		386,691
Amador		1,718,217		43,607		1,906,208		9,050,369		5,291,527		8,754,565		5,906,447
Butte		172,579		—		1,082,588		20,177,177		24,498,805		14,697,476		28,637,823
Calaveras		5,677,378		140,448		3,802,233		17,007,099		2,556,568		9,009,889		3,876,739
Colusa		—		18,239		214,802		3,937,452		2,943,728		4,917,667		4,431,733
Contra Costa		34,689,238		74,194		15,232,787		137,390,094		96,945,569		93,186,434		129,854,881
Del Norte		236,808		103,942		1,595,640		7,013,245		3,934,715		3,721,761		6,763,114
El Dorado		6,116,388		588,475		8,459,659		42,168,756		21,750,815		31,315,481		26,524,235
Fresno		6,170,249		200,087		6,011,704		69,229,463		94,507,177		85,081,190		126,409,047
Glenn		345,372		6,500		842,400		5,846,033		3,354,217		5,829,512		5,429,794
Humboldt		3,453,006		191,090		392,365		16,620,686		13,686,478		13,228,912		18,851,727
Imperial		1,690,083		—		401,208		21,261,729		13,684,648		18,357,692		19,485,382
Inyo		6,000		292,561		3,189,606		9,269,615		4,122,655		5,447,218		6,871,962
Kern		4,602,697		888,540		17,213,028		93,915,200		90,831,876		92,039,735		130,976,053
Kings		4,219,802		137,882		6,048,280		21,275,209		13,199,063		12,727,535		20,514,422
Lake		2,300,923		3,742,004		4,189,495		17,699,345		7,761,390		10,790,255		12,311,772
Lassen		288,584		857,599		1,062,651		7,273,601		4,008,833		3,592,690		8,365,746
Los Angeles		212,281,728		—		186,711,398		979,633,654		1,261,537,168		1,486,912,376		1,394,571,994
Madera		4,759,237		265,000		4,299,855		27,906,031		10,185,748		12,405,060		20,028,432
Marin		3,264,865		—		77,887,068		129,630,566		30,128,118		27,892,780		33,652,116
Mariposa		529,897		972,572		1,288,565		8,229,193		2,501,694		5,464,602		3,426,475
Mendocino		1,478,776		404,169		5,840,602		18,094,592		12,139,645		10,615,319		14,571,205
Merced		6,287,024		2,371,125		5,909,259		35,966,742		26,701,461		18,659,832		33,569,840
Modoc		—		—		744,488		3,343,290		1,564,035		2,114,424		1,328,796
Mono		—		320,050		4,398,261		11,063,331		4,541,831		4,957,529		2,708,250
Monterey		16,988,390		2,212,048		4,418,116		84,553,419		43,103,953		38,561,460		66,930,882
Napa		12,274,326		—		19,107,529		54,053,205		16,803,067		21,450,112		22,090,452
Nevada		535,928		266,234		1,720,066		12,615,348		11,780,461		13,515,972		16,895,961
Orange		51,567,735		—		321,883,161		627,225,407		343,946,619		310,886,994		349,661,955
Placer		33,453,890		4,198,741		18,151,932		107,902,141		32,353,509		53,749,731		44,263,310
Plumas		554,498		1,059,417		1,509,781		9,273,413		2,919,682		6,943,528		2,930,684
Riverside		88,775,834		27,040,744		16,430,641		299,748,199		234,437,296		341,423,230		226,062,532
Sacramento		57,892,647		17,972,233		8,409,681		160,008,667		211,553,853		235,782,005		260,325,348
San Benito		—		—		730,000		11,715,976		4,414,122		5,710,996		7,430,615
San Bernardino		44,936,573		—		15,212,046		193,980,656		177,789,530		273,978,974		235,557,385
San Diego		100,041,717		2,942,070		—		477,857,012		359,573,235		272,824,792		322,980,910
San Francisco		—		—		—		—		—		—		—
San Joaquin		32,099,949		208,390		883,676		78,476,399		80,368,344		57,302,142		96,524,024
San Luis Obispo		12,486,760		—		1,404,563		70,307,704		26,907,490		30,861,026		28,921,861
San Mateo		9,851,111		—		28,089,204		100,244,109		78,881,161		75,090,829		115,252,777
Santa Barbara		29,075,677		—		7,507,401		92,739,892		61,052,211		59,879,920		69,182,426
Santa Clara		142,100,443		—		13,343,416		339,369,689		227,783,721		108,384,059		286,327,941
Santa Cruz		12,363,579		—		6,464,838		41,809,666		28,762,489		26,026,071		39,477,179
Shasta		2,190,008		653,474		814,498		13,707,095		23,531,521		20,452,176		25,106,834
Sierra		—		53,590		60,863		3,031,740		503,226		2,508,131		548,361
Siskiyou		252,924		220,916		1,549,814		9,485,989		7,936,896		9,168,125		7,902,243
Solano		15,333,588		315,559		15,471,866		58,805,314		60,790,889		61,594,593		36,616,003
Sonoma		15,626,726		3,675,920		86,839,393		169,553,377		60,829,569		61,993,694		95,174,070
Stanislaus		7,346,996		431,873		14,019,680		58,035,048		58,224,898		48,115,020		54,034,669
Sutter		1,452,178		—		7,063,236		24,007,026		9,069,540		7,904,356		10,148,864
Tehama		4,182,700		50,600		108,030		10,753,788		5,453,282		7,508,729		8,162,023
Trinity		572		158,036		1,199,405		4,313,697		2,276,883		2,841,373		3,875,179
Tulare		900,235		—		6,359,890		30,680,307		54,475,935		37,610,378		59,340,109
Tuolumne		1,203,055		541,137		7,118,557		20,833,196		5,640,229		10,608,496		7,398,480
Ventura		11,164,351		—		2,453,549		78,995,429		96,723,651		135,627,970		147,008,636
Yolo		10,944,546		—		3,348,653		35,786,648		27,766,600		9,912,833		26,746,731
Yuba		1,464,849		1,345,256		—		12,963,245		8,258,453		11,732,371		17,190,644
Totals	\$	1,046,657,003	\$	76,334,572	\$	979,451,931	\$	5,150,930,801	\$	4,297,597,161	\$	4,453,448,382	\$	4,979,704,487

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2007-08 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	Public Protection Function--(continued)					Public Ways and Facilities Function	
	Fire Protection	Flood Control and Soil and Water Conservation	Protective Inspection	Other Protection	Total	Roads	Transportation Terminals
Alameda	\$ —	\$ —	\$ 4,602,639	\$ 76,874,995	\$ 601,594,372	\$ 45,130,174	\$ —
Alpine	188,672	—	486,065	1,013,819	5,224,676	2,545,673	—
Amador	576,678	—	1,621,150	5,094,870	27,245,237	8,406,232	—
Butte	14,848,335	809,381	2,105,952	9,728,303	95,326,075	14,625,045	—
Calaveras	704,263	—	3,127,648	3,821,488	23,096,595	8,996,443	—
Colusa	50,000	6,200	1,252,436	1,390,270	14,992,034	10,105,735	661,081
Contra Costa	—	606,045	20,078,467	38,358,267	379,029,663	132,806,816	—
Del Norte	—	—	658,753	1,595,424	16,673,767	3,459,855	—
El Dorado	—	6,933,980	7,943,071	12,638,857	107,106,439	62,149,155	—
Fresno	—	—	10,511,921	30,751,073	347,260,408	55,895,048	—
Glenn	—	430,545	2,385,847	2,948,390	20,378,305	3,644,844	—
Humboldt	—	533,063	1,992,054	7,498,894	55,791,128	24,066,656	—
Imperial	5,678,186	—	6,033,819	9,809,020	73,048,747	10,145,383	—
Inyo	—	—	704,732	6,505,043	23,651,610	6,226,306	—
Kern	120,184,990	—	13,297,329	18,673,954	466,003,937	57,572,017	—
Kings	8,507,163	—	2,675,716	2,564,107	60,188,006	5,475,403	—
Lake	—	—	2,092,632	2,654,729	35,610,778	9,507,709	—
Lassen	—	—	886,125	1,854,536	18,707,930	8,769,736	—
Los Angeles	11,526,682	—	32,773,715	230,127,627	4,417,449,562	269,231,269	—
Madera	6,231,478	73,165	2,845,447	3,871,071	55,640,401	12,543,149	—
Marin	14,509,977	—	4,474,049	17,732,022	128,389,062	8,990,681	—
Mariposa	2,326,144	—	984,888	3,138,144	17,841,947	5,926,026	—
Mendocino	—	713,456	2,175,854	5,742,929	45,958,408	11,991,133	—
Merced	11,995,264	228,443	4,637,188	8,800,196	104,592,224	19,323,064	—
Modoc	—	—	800,946	1,010,059	6,818,260	5,227,141	—
Mono	—	—	596,427	2,749,435	15,553,472	6,591,237	—
Monterey	—	—	10,537,136	17,793,717	176,927,148	30,374,597	—
Napa	9,138,011	—	5,654,033	11,335,483	86,471,158	7,803,068	—
Nevada	—	—	2,753,802	7,088,515	52,034,711	12,564,010	—
Orange	—	—	8,866,542	106,023,417	1,119,385,527	52,328,581	—
Placer	6,103,155	—	7,382,084	23,290,013	167,141,802	43,695,776	—
Plumas	—	391,691	1,480,963	2,039,009	16,705,557	9,149,938	—
Riverside	177,266,939	—	32,371,553	47,559,835	1,059,121,385	144,470,568	—
Sacramento	—	—	18,051,215	45,590,975	771,303,396	106,760,986	—
San Benito	1,136,213	—	1,291,580	3,316,942	23,300,468	13,360,781	—
San Bernardino	2,540,915	—	14,274,639	37,237,024	741,378,467	67,005,640	—
San Diego	—	—	15,408,563	97,834,179	1,068,621,679	129,106,713	—
San Francisco	—	—	—	—	—	—	—
San Joaquin	—	—	13,110,282	14,422,734	261,727,526	45,312,952	—
San Luis Obispo	14,017,973	—	4,682,467	14,689,317	120,080,134	23,096,659	—
San Mateo	5,250,336	—	4,025,260	20,652,413	299,152,776	21,410,184	—
Santa Barbara	44,957,993	—	7,652,721	26,863,558	269,588,829	21,198,306	—
Santa Clara	1,455,523	1,202,503	9,717,153	30,183,210	665,054,110	74,124,576	—
Santa Cruz	2,833,910	—	4,689,153	12,701,817	114,490,619	14,311,463	—
Shasta	—	—	3,108,096	6,322,983	78,521,610	22,968,977	6,857
Sierra	293,925	—	212,070	515,024	4,580,737	5,626,323	—
Siskiyou	436,012	—	1,820,805	3,614,808	30,878,889	11,133,281	—
Solano	—	—	3,876,086	18,737,907	181,615,478	19,130,177	—
Sonoma	—	—	4,370,946	29,701,759	252,070,038	31,070,779	—
Stanislaus	1,463,870	—	7,147,159	19,523,776	188,509,392	24,141,401	341,439
Sutter	552,434	1,300,000	2,458,526	731,557	32,165,277	7,645,236	113,126
Tehama	3,224,771	—	1,643,544	1,900,420	27,892,769	13,181,506	—
Trinity	10,555	—	961,889	3,474,761	13,440,640	11,572,314	—
Tulare	12,246,709	—	9,850,903	14,546,002	188,070,036	29,434,454	—
Tuolumne	3,540,779	—	620,268	5,189,176	32,997,428	7,480,112	—
Ventura	—	—	7,173,156	20,120,427	406,653,840	35,290,453	—
Yolo	—	—	2,248,042	9,761,172	76,435,378	13,252,424	—
Yuba	—	156,309	3,824,583	4,512,375	45,674,735	26,906,529	—
Totals	\$ 483,797,855	\$ 13,384,781	\$ 343,010,089	\$ 1,164,221,827	\$ 15,735,164,582	\$ 1,884,260,694	\$ 1,122,503

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2007-08 --- (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	\$ —	\$ 1,789,469	\$ 46,919,643	\$ 115,454,795	\$ 115,096,584	\$ 227,507,505	\$ 25,382,684
Alpine	—	—	2,545,673	1,018,126	21,864	603,998	320,928
Amador	—	—	8,406,232	4,372,883	—	2,738,623	1,005,054
Butte	—	—	14,625,045	15,568,019	4,269,856	34,073,154	4,082,667
Calaveras	—	—	8,996,443	3,849,261	—	3,886,214	1,308,997
Colusa	—	—	10,766,816	2,664,332	134,439	3,943,840	690,156
Contra Costa	316,115	—	133,122,931	66,528,357	2,754,983	112,893,400	15,988,786
Del Norte	—	—	3,459,855	2,243,484	—	5,406,916	753,871
El Dorado	—	—	62,149,155	15,946,492	—	16,366,498	3,427,173
Fresno	841,221	—	56,736,269	72,907,841	22,613,124	81,241,109	19,397,512
Glenn	—	—	3,644,844	5,101,299	333,113	6,426,487	1,383,406
Humboldt	—	—	24,066,656	25,198,309	2,260,812	24,469,375	2,491,873
Imperial	—	—	10,145,383	21,244,831	—	16,934,573	2,641,942
Inyo	—	—	6,226,306	4,535,326	—	3,413,793	700,262
Kern	—	—	57,572,017	42,289,719	1,924,366	84,572,903	12,559,640
Kings	—	—	5,475,403	10,079,351	3,144,903	10,745,776	2,450,060
Lake	—	—	9,507,709	4,866,786	—	6,969,175	4,174,822
Lassen	—	—	8,769,736	2,869,606	2,998	5,213,580	1,356,974
Los Angeles	—	6,215,597	275,446,866	802,440,402	233,725,824	1,202,206,272	179,639,548
Madera	—	—	12,543,149	4,909,306	6,313,933	12,746,495	2,421,798
Marin	40,572	—	9,031,253	35,496,408	7,358,532	32,849,462	7,091,033
Mariposa	—	—	5,926,026	2,405,630	—	2,297,514	812,065
Mendocino	—	—	11,991,133	6,978,670	1,999,921	19,553,830	2,774,997
Merced	—	—	19,323,064	17,488,304	5,867,079	17,537,821	3,760,049
Modoc	6,420	—	5,233,561	2,381,750	—	1,761,823	813,280
Mono	—	—	6,591,237	3,450,800	2,856,592	1,904,304	905,189
Monterey	—	—	30,374,597	61,791,353	2,956,070	52,880,257	5,631,623
Napa	—	—	7,803,068	14,755,840	—	18,997,012	4,507,585
Nevada	—	—	12,564,010	7,354,685	1,879,210	9,558,980	1,935,637
Orange	—	4,759,922	57,088,503	156,954,764	156,778,756	195,162,415	43,283,492
Placer	—	—	43,695,776	15,802,429	5,354,949	28,349,072	—
Plumas	—	—	9,149,938	5,387,690	19,952	3,305,607	1,074,965
Riverside	—	1,892,576	146,363,144	161,733,193	31,591,985	123,545,172	24,086,921
Sacramento	66,600	—	106,827,586	418,546,886	165,195,653	51,784,477	23,284,962
San Benito	—	—	13,360,781	4,123,185	—	4,110,910	807,767
San Bernardino	8,136,957	—	75,142,597	83,903,774	31,703,704	165,766,572	22,505,191
San Diego	—	—	129,106,713	126,881,563	123,858,559	240,113,316	47,206,537
San Francisco	—	—	—	—	—	—	—
San Joaquin	—	—	45,312,952	37,297,824	—	67,197,660	9,788,099
San Luis Obispo	—	—	23,096,659	25,239,185	5,466,964	30,075,207	5,437,000
San Mateo	1,278,012	—	22,688,196	71,827,665	3,264,923	100,956,367	16,966,752
Santa Barbara	—	—	21,198,306	33,830,872	49,558,418	65,553,378	11,039,556
Santa Clara	—	344,065	74,468,641	114,036,944	4,562,142	249,526,171	44,787,892
Santa Cruz	—	216,318	14,527,781	26,983,168	21,106,139	54,053,326	6,915,424
Shasta	254,509	—	23,230,343	17,228,980	7,961,466	20,758,461	3,580,275
Sierra	—	—	5,626,323	1,664,912	—	982,376	532,297
Siskiyou	6,459	—	11,139,740	5,193,735	—	15,780,263	829,234
Solano	—	—	19,130,177	41,859,210	8,479,009	48,250,520	5,368,178
Sonoma	—	—	31,070,779	59,145,891	—	43,337,172	16,883,130
Stanislaus	—	—	24,482,840	30,713,147	20,937,878	56,901,039	5,766,789
Sutter	—	—	7,758,362	10,774,903	—	26,932,897	—
Tehama	1,167,186	—	14,348,692	3,730,418	1,547,289	7,340,211	1,629,519
Trinity	178,534	—	11,750,848	2,645,124	19,882	2,645,018	845,290
Tulare	—	—	29,434,454	26,369,411	36,579,018	46,558,256	9,290,985
Tuolumne	—	—	7,480,112	4,792,050	—	5,472,705	1,085,574
Ventura	—	—	35,290,453	66,953,264	—	52,925,021	13,578,133
Yolo	—	—	13,252,424	14,851,194	10,315,260	24,844,589	4,179,741
Yuba	—	—	26,906,529	6,680,893	—	—	—
Totals	\$ 12,292,585	\$ 15,217,947	\$ 1,912,893,729	\$ 2,951,344,239	\$ 1,099,816,149	\$ 3,751,928,867	\$ 631,163,314

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2007-08 --- (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	\$ 483,441,568	\$ —	\$ 312,790,696	\$ 147,041,547	\$ 29,460,301	\$ 2,627,126	\$ —
Alpine	1,964,916	6,285	1,120,277	256,505	1,807	—	—
Amador	8,116,560	—	6,703,481	2,211,955	26,201	—	101,201
Butte	57,993,696	—	74,008,052	51,262,930	1,178,611	117,199	205,366
Calaveras	9,044,472	—	12,591,391	408,453	73,333	250,989	—
Colusa	7,432,767	—	7,085,750	50,065	6,564	5,897	69,839
Contra Costa	198,165,526	—	227,260,018	113,433,296	4,729,971	—	711,961
Del Norte	8,404,271	—	12,690,099	6,408,314	52,777	—	135,325
El Dorado	35,740,163	—	27,445,806	13,897,086	148,212	—	438,854
Fresno	196,159,586	—	412,612,537	90,936,734	5,534,569	—	205,718
Glenn	13,244,305	—	14,320,101	6,325,592	101,696	—	48,438
Humboldt	54,420,369	—	53,727,315	7,549,255	1,742,913	—	114,502
Imperial	40,821,346	—	62,405,973	15,551,665	44,932	—	115,998
Inyo	8,649,381	12,408	5,958,516	—	142,493	—	152,322
Kern	141,346,628	—	345,211,830	4,079,097	237,259	—	713,659
Kings	26,420,090	—	51,610,964	568,853	77,774	—	486,668
Lake	16,010,783	—	30,482,654	1,132,831	233,430	—	175,973
Lassen	9,443,158	—	10,429,355	2,937,053	343,517	—	97,221
Los Angeles	2,418,012,046	—	3,075,663,671	1,328,839,566	158,499,363	6,098,274	2,132,338
Madera	26,391,532	1,081,948	46,240,687	2,444,683	684,505	—	323,969
Marin	82,795,435	—	27,619,623	18,559,250	2,658,325	—	100,286
Mariposa	5,515,209	—	3,911,814	3,798,223	9,723	—	41,572
Mendocino	31,307,418	—	25,488,964	28,631,417	800,184	—	276,419
Merced	44,653,253	—	112,246,685	28,945,701	545,714	—	245,460
Modoc	4,956,853	—	4,145,859	686,373	109,384	137,893	50,065
Mono	9,116,885	—	1,762,040	585,387	48,072	—	35,051
Monterey	123,259,303	149,541	133,102,925	3,657,049	621,172	—	600,702
Napa	38,260,437	—	14,712,330	11,462,731	510,272	642,375	154,491
Nevada	20,728,512	—	17,272,906	4,372,936	202,157	1,356,808	225,833
Orange	552,179,427	—	481,343,800	217,399,665	6,743,423	—	—
Placer	49,506,450	652,783	54,289,335	34,955,003	1,032,755	—	400,035
Plumas	9,788,214	20,123	6,643,922	1,212,253	173,585	115,940	199,122
Riverside	340,957,271	—	470,886,154	287,056,595	1,004,168	493,549	1,059,883
Sacramento	658,811,978	—	612,581,680	19,248,751	17,395,424	—	—
San Benito	9,041,862	—	12,504,837	3,421,255	2,335	103,993	46,506
San Bernardino	303,879,241	—	774,978,635	1,433,965	1,224,323	—	1,456,254
San Diego	538,059,975	7,719,044	509,599,694	371,244,238	1,913,630	9,396,483	695,067
San Francisco	—	—	—	—	—	—	—
San Joaquin	114,283,583	370,954	276,382,723	32,809,527	2,303,010	6,525,234	340,088
San Luis Obispo	66,218,356	193,082	49,376,143	23,049,673	4,334,662	3,205,242	355,613
San Mateo	193,015,707	5,966,600	63,754,436	81,786,484	5,000,000	—	—
Santa Barbara	159,982,224	—	89,724,117	23,406,107	1,107,945	2,560,301	273,328
Santa Clara	412,913,149	1,245,255	381,820,590	227,409,751	4,531,418	13,216,635	712,373
Santa Cruz	109,058,057	—	94,941,642	5,396,314	703,904	152,014	368,293
Shasta	49,529,182	—	81,299,883	—	1,337,654	—	287,596
Sierra	3,179,585	—	1,991,588	620,925	—	—	—
Siskiyou	21,803,232	—	16,880,797	1,574,198	160,160	54,918	140,067
Solano	103,956,917	—	119,582,347	15,685,339	11,416,970	466,467	565,357
Sonoma	119,366,193	—	110,586,574	25,923,125	993,425	—	475,125
Stanislaus	114,318,853	—	129,237,055	105,270,130	—	—	—
Sutter	37,707,800	—	25,272,135	5,012,176	45,941	—	39,085
Tehama	14,247,437	14,362	32,059,017	335,873	278,522	168,301	36,959
Trinity	6,155,314	—	6,994,185	—	37,137	—	57,520
Tulare	118,797,670	—	146,289,087	69,244,909	2,775,560	461,955	234,097
Tuolumne	11,350,329	2,011,396	17,373,801	—	—	311,481	157,449
Ventura	133,456,418	—	116,335,991	39,666,238	664,707	—	—
Yolo	54,190,784	—	55,188,014	14,636,828	412,085	1,654,156	278,015
Yuba	6,680,893	—	41,951,684	7,158,473	12,309	—	254,717
Totals	\$8,434,252,569	\$ 19,443,781	\$ 9,910,492,185	\$ 3,510,992,342	\$ 274,430,283	\$ 50,123,230	\$ 16,391,780

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2007-08 --- (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	\$ 75,690,395	\$ 567,610,065	\$ —	\$ 19,973,868	\$ 219,436	\$ —	\$ 20,193,304
Alpine	11,452	1,390,041	49,629	353,786	—	106,930	510,345
Amador	—	9,042,838	—	1,032,795	164,653	—	1,197,448
Butte	2,028,839	128,800,997	—	3,093,892	302,329	—	3,396,221
Calaveras	545,130	13,869,296	—	643,257	204,998	—	848,255
Colusa	783,667	8,001,782	820	642,038	232,343	—	875,201
Contra Costa	50,946,516	397,081,762	—	25,911,796	313,108	—	26,224,904
Del Norte	58,173	19,344,688	—	—	26,208	44,517	70,725
El Dorado	3,321,638	45,251,596	—	3,144,902	325,788	—	3,470,690
Fresno	5,179,441	514,468,999	—	33,219,724	513,490	—	33,733,214
Glenn	1,510,809	22,306,636	—	145,416	262,048	—	407,464
Humboldt	3,045,842	66,179,827	—	2,762,431	139,525	—	2,901,956
Imperial	12,393,205	90,511,773	—	653,578	332,020	133,350	1,118,948
Inyo	102,058	6,355,389	—	644,642	97,232	—	741,874
Kern	30,261,052	380,502,897	—	9,331,255	611,627	—	9,942,882
Kings	7,121,703	59,865,962	—	1,725,208	234,491	—	1,959,699
Lake	1,404,025	33,428,913	—	1,126,975	208,411	—	1,335,386
Lassen	1,113,847	14,920,993	—	—	87,485	—	87,485
Los Angeles	78,827,270	4,650,060,482	—	106,253,681	—	—	106,253,681
Madera	982,659	50,676,503	—	1,718,193	133,577	—	1,851,770
Marin	9,125,002	58,062,486	—	11,473,132	414,794	—	11,887,926
Mariposa	1,434,932	9,196,264	168,400	421,056	140,739	—	730,195
Mendocino	—	55,196,984	—	1,741,057	237,670	—	1,978,727
Merced	6,550,605	148,534,165	—	2,555,804	353,631	—	2,909,435
Modoc	19,400	5,148,974	—	440,612	114,186	22,836	577,634
Mono	—	2,430,550	—	—	33,072	—	33,072
Monterey	9,757,455	147,739,303	—	7,024,097	692,203	—	7,716,300
Napa	5,245,831	32,728,030	—	—	367,895	—	367,895
Nevada	3,087,708	26,518,348	—	2,815,130	109,691	—	2,924,821
Orange	27,270,785	732,757,673	—	36,244,983	—	—	36,244,983
Placer	4,453,209	95,130,337	—	5,515,028	301,219	—	5,816,247
Plumas	868,489	9,213,311	—	680,784	103,238	—	784,022
Riverside	—	760,500,349	—	17,443,985	464,007	—	17,907,992
Sacramento	—	649,225,855	—	21,811,821	407,613	—	22,219,434
San Benito	2,071,091	18,150,017	—	820,947	73,781	—	894,728
San Bernardino	49,262,890	828,356,067	2,383,466	18,767,883	—	—	21,151,349
San Diego	74,057,484	966,906,596	—	29,969,104	983,236	—	30,952,340
San Francisco	—	—	—	—	—	—	—
San Joaquin	10,477,603	328,838,185	—	6,439,689	389,139	—	6,828,828
San Luis Obispo	6,020,856	86,342,189	—	6,581,653	329,015	1,113,989	8,024,657
San Mateo	54,953,074	205,493,994	—	—	163,312	—	163,312
Santa Barbara	15,261,255	132,333,053	—	3,079,184	189,917	—	3,269,101
Santa Clara	7,571,980	635,262,747	—	31,993,103	105,544	—	32,098,647
Santa Cruz	1,440,919	103,003,086	—	4,880,475	159,344	—	5,039,819
Shasta	5,754,936	88,680,069	—	1,547,601	222,067	—	1,769,668
Sierra	86,199	2,698,712	—	23,031	19,403	—	42,434
Siskiyou	—	18,810,140	—	866,217	104,801	—	971,018
Solano	5,375,395	153,091,875	—	20,886,854	387,793	—	21,274,647
Sonoma	9,188,146	147,166,395	—	—	1,160,955	—	1,160,955
Stanislaus	10,201,115	244,708,300	—	10,754,439	422,437	—	11,176,876
Sutter	—	30,369,337	—	1,385,207	215,451	—	1,600,658
Tehama	824,662	33,703,334	—	512,086	117,650	—	629,736
Trinity	75,115	7,163,957	—	265,642	52,551	—	318,193
Tulare	15,285,557	234,291,165	—	3,532,130	837,600	—	4,369,730
Tuolumne	—	17,842,731	—	1,227,534	188,556	—	1,416,090
Ventura	43,611,763	200,278,699	—	10,958,552	489,815	—	11,448,367
Yolo	4,934,308	77,103,406	—	4,253,935	342,449	—	4,596,384
Yuba	1,865,096	51,242,279	—	876,205	41,222	—	917,427
Totals	\$ 661,460,581	\$ 14,423,890,401	\$ 2,602,315	\$ 480,166,397	\$ 15,144,765	\$ 1,421,622	\$ 499,335,099

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2007-08 --- (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	\$ —	\$ —	\$ 554,753	\$ —	\$ 554,753	\$ 67,333,156	
Alpine	349,696	—	—	—	349,696	40,000	
Amador	247,382	204,060	—	—	451,442	330,000	
Butte	69,700	—	389,025	—	458,725	6,661,359	
Calaveras	41,720	67,426	—	—	109,146	665,884	
Colusa	236,811	—	12,508	—	249,319	400,242	
Contra Costa	—	—	—	—	—	32,584,732	
Del Norte	345,205	13,143	—	—	358,348	558,985	
El Dorado	1,056,993	126,023	—	—	1,183,016	1,934,855	
Fresno	3,437,332	—	—	—	3,437,332	13,975,000	
Glenn	—	—	—	—	—	280,469	
Humboldt	785,599	—	32,829	—	818,428	1,091,420	
Imperial	570,330	—	—	—	570,330	2,455,604	
Inyo	831,692	222,900	—	—	1,054,592	730,665	
Kern	14,845,571	—	96,183	—	14,941,754	17,798,430	
Kings	1,593,474	—	—	—	1,593,474	435,295	
Lake	1,449,720	204,997	—	—	1,654,717	—	
Lassen	102,844	—	—	—	102,844	570,000	
Los Angeles	174,218,565	67,970,362	—	—	242,188,927	115,792,236	
Madera	—	—	—	—	—	804,058	
Marin	6,393,539	3,516,141	—	—	9,909,680	3,869,427	
Mariposa	295,993	142,735	—	—	438,728	128,000	
Mendocino	—	376,117	—	—	376,117	5,893,680	
Merced	2,895,310	—	—	—	2,895,310	4,683,198	
Modoc	450,175	82,057	—	—	532,232	90,000	
Mono	1,079,958	2,549	—	—	1,082,507	389,446	
Monterey	8,894,699	—	—	—	8,894,699	5,840,000	
Napa	211,686	—	—	—	211,686	2,375,349	
Nevada	—	—	—	—	—	1,034,624	
Orange	332,754	—	—	15,611,714	15,944,468	300,270,493	
Placer	4,071,987	909,977	—	—	4,981,964	1,403,370	
Plumas	282,967	223,450	79,547	—	585,964	479,790	
Riverside	—	199,776	—	—	199,776	26,717,609	
Sacramento	20,080,311	—	—	—	20,080,311	34,692,458	
San Benito	348,483	—	—	—	348,483	195,000	
San Bernardino	13,404,649	4,644,413	—	—	18,049,062	34,437,171	
San Diego	24,101,381	—	—	—	24,101,381	178,695,000	
San Francisco	—	—	—	—	—	—	
San Joaquin	4,756,669	435,000	—	—	5,191,669	6,359,975	
San Luis Obispo	8,471,345	—	—	—	8,471,345	2,600,596	
San Mateo	9,077,346	—	—	—	9,077,346	11,321,546	
Santa Barbara	9,921,637	785,906	—	—	10,707,543	6,235,534	
Santa Clara	37,324,287	—	—	—	37,324,287	12,336,415	
Santa Cruz	6,518,601	539,353	55,642	—	7,113,596	3,850,789	
Shasta	113,459	—	132,781	—	246,240	1,766,507	
Sierra	699,120	—	—	—	699,120	50,302	
Siskiyou	—	101,753	—	—	101,753	313,473	
Solano	1,454,822	—	41,283	—	1,496,105	11,395,477	
Sonoma	12,800,128	—	1,646,151	—	14,446,279	15,815,407	
Stanislaus	9,657,099	—	—	—	9,657,099	13,871,287	
Sutter	372,248	281,243	169,742	—	823,233	161,624	
Tehama	116,178	—	101,770	—	217,948	974,667	
Trinity	—	—	—	—	—	611,862	
Tulare	3,236,178	159,896	—	—	3,396,074	8,957,882	
Tuolumne	1,326,008	55,632	—	—	1,381,640	127,500	
Ventura	—	—	—	—	—	21,630,642	
Yolo	2,365,965	8,268	—	—	2,374,233	739,682	
Yuba	—	—	—	—	—	255,000	
Totals	\$ 391,237,616	\$ 81,273,177	\$ 3,312,214	\$ 15,611,714	\$ 491,434,721	\$ 985,013,172	

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2007-08 --- (continued)
Summary of County Expenditures by Function and Activity

-----Debt Service Function----(continued)-----						
Counties	Interest on Long-Term Debt	Interest on Short-Term Notes and Warrants	Total	Total of Financing Uses	Transfers Out	Total Financing Uses and Transfers Out
Alameda	\$ 16,156,502	\$ —	\$ 83,489,658	\$ 1,944,733,831	\$ 20,295,768	\$ 1,965,029,599
Alpine	35,475	—	75,475	16,232,167	195,026	16,427,193
Amador	367,819	—	697,819	64,207,945	50,000	64,257,945
Butte	3,097,066	—	9,758,425	330,536,361	4,505	330,540,866
Calaveras	20,982	272,390	959,256	73,930,562	—	73,930,562
Colusa	223,312	1,270	624,824	46,880,195	—	46,880,195
Contra Costa	29,503,833	6,881,772	68,970,337	1,339,985,217	62,120,353	1,402,105,570
Del Norte	381,715	—	940,700	56,265,599	—	56,265,599
El Dorado	351,797	—	2,286,652	299,356,467	1,112,237	300,468,704
Fresno	21,974,313	—	35,949,313	1,256,974,584	—	1,256,974,584
Glenn	141,823	—	422,292	66,249,879	—	66,249,879
Humboldt	875,207	—	1,966,627	222,765,677	—	222,765,677
Imperial	4,056,970	—	6,512,574	243,990,830	838,906	244,829,736
Inyo	112,138	—	842,803	56,803,978	380,436	57,184,414
Kern	20,162,605	—	37,961,035	1,202,186,350	51,598,577	1,253,784,927
Kings	528,510	—	963,805	177,741,648	—	177,741,648
Lake	—	—	—	115,247,631	101,188	115,348,819
Lassen	68,551	—	638,551	59,944,298	—	59,944,298
Los Angeles	167,364,403	18,364,541	301,521,180	13,390,566,398	1,148,657,399	14,539,223,797
Madera	881,666	—	1,685,724	177,777,058	4,000	177,781,058
Marin	7,908,536	—	11,777,963	441,484,371	—	441,484,371
Mariposa	87,796	—	215,796	48,093,358	243,417	48,336,775
Mendocino	7,040,946	4,638,799	17,573,425	182,476,804	—	182,476,804
Merced	4,674,044	—	9,357,242	368,231,435	39,027	368,270,462
Modoc	2,970	—	92,970	26,703,774	—	26,703,774
Mono	83,783	—	473,229	46,344,283	708,086	47,052,369
Monterey	5,268,768	2,590,041	13,698,809	593,313,119	12,400,000	605,713,119
Napa	1,595,396	—	3,970,745	223,866,224	—	223,866,224
Nevada	848,604	—	1,883,228	129,268,978	667,521	129,936,499
Orange	49,941,266	—	350,211,759	3,491,037,747	870,740	3,491,908,487
Placer	1,785,189	—	3,188,559	478,016,059	3,962,236	481,978,295
Plumas	864,325	12,288	1,356,403	56,876,945	204,010	57,080,955
Riverside	48,144,088	3,001,729	77,863,426	2,702,661,542	14,446,291	2,717,107,833
Sacramento	61,734,921	—	96,427,379	2,484,904,606	—	2,484,904,606
San Benito	42,326	—	237,326	77,049,641	—	77,049,641
San Bernardino	40,558,386	4,009,899	79,005,456	2,260,942,895	77,262,964	2,338,205,859
San Diego	97,651,667	4,963,300	281,309,967	3,524,634,707	—	3,524,634,707
San Francisco	—	—	—	—	—	—
San Joaquin	7,679,831	—	14,039,806	855,069,902	47,493,966	902,563,868
San Luis Obispo	5,090,108	—	7,690,704	390,424,830	1,575,499	392,000,329
San Mateo	16,539,020	—	27,860,566	863,662,606	134,416,293	998,078,899
Santa Barbara	2,570,889	—	8,806,423	698,625,371	443,206	699,068,577
Santa Clara	14,353,635	1,326,325	28,016,375	2,225,752,900	330,834,659	2,556,587,559
Santa Cruz	3,515,295	—	7,366,084	402,408,708	—	402,408,708
Shasta	2,640,518	—	4,407,025	260,091,232	3,355,708	263,446,940
Sierra	15,531	—	65,833	19,924,484	58,920	19,983,404
Siskiyou	790,622	—	1,104,095	94,294,856	7,759	94,302,615
Solano	13,006,181	911,597	25,313,255	564,683,768	—	564,683,768
Sonoma	17,430,041	—	33,245,448	768,079,464	381,926	768,461,390
Stanislaus	8,948,760	—	22,820,047	673,708,455	16,211,585	689,920,040
Sutter	169,465	—	331,089	134,762,782	—	134,762,782
Tehama	408,945	85,386	1,468,998	103,277,064	756,547	104,033,611
Trinity	929,890	3,083,905	4,625,657	47,768,306	215,636	47,983,942
Tulare	4,042,690	—	13,000,572	622,040,008	1,197,927	623,237,935
Tuolumne	—	—	127,500	55,440,422	4,175,043	59,615,465
Ventura	3,505,647	7,342,055	32,478,344	898,601,550	58,776,775	957,378,325
Yolo	1,269,823	—	2,009,505	265,748,762	—	265,748,762
Yuba	38,601	—	293,601	144,678,709	1,800	144,680,509
Totals	\$ 697,483,190	\$ 57,485,297	\$ 1,739,981,659	\$ 48,407,327,342	\$ 1,996,065,936	\$ 50,403,393,278

* San Francisco data is located in Appendix A

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Alameda

Taxes				Federal	
Property Taxes				Public Assistance Administration	153,359,507
County Wide Secured and Unsecured	\$	313,596,441		Public Assistance Programs	99,487,155
Less Than County Wide Funds - Secured and Unsecured		15,756,172		Health Administration	19,041,258
Property Tax In-Lieu of Vehicle License Fees		149,399,996		Workforce Investment Act (WIA)	6,809,135
Voter Approved Indebtedness		—		Community Development Block Grant	3,720,130
Prior Year Secured and Unsecured		1,065,174		Health Grants	52,702,939
Total Property Taxes		479,817,783		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		18,918,328		Office of Criminal Justice and Planning Programs	414,019
Transportation Tax (Non-Transit)		7,190,954		DEA Programs/Drug and Alcohol Programs	9,455,463
Property Transfer		10,467,864		District Attorney Programs	270,477
Transient Lodging		585,501		Aging Programs	—
Timber Yield		—		Senior Citizens Programs	—
Aircraft		2,176,311		Road Projects	2,815,227
Construction Development Taxes		—		Law Enforcement	—
Utility Users Tax		9,483,234		Other	16,044,686
Other		32,423,239		Total Federal	364,119,996
Total Other Taxes		81,245,431		Other Aid	
Total Taxes		561,063,214		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	38,584,300
Operations		—		Total Other Aid	38,584,300
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	7,398,692
Licenses, Permits and Franchises				Property Tax Administrative Fees	11,232,413
Animal Licenses		17,131		Auditing and Accounting Fees	509,112
Business Licenses		89,747		Communication Services	108,672
Construction Permits		2,682,546		Election Services	1,236,494
Road Privileges and Permits		349,761		Legal Services	6,700,373
Zoning Permits		97,889		Planning and Engineering Services	2,196,956
Franchises		2,162,056		Agricultural Services	192,808
Other		1,469,417		Civil Process Services	625,441
Total Licenses Permits and Franchises		6,868,547		Court Fees and Costs	8,000,613
Fines, Forfeitures and Penalties				Booking Fees	2,659,604
Vehicle Code Fines		6,124,421		Estate Fees	844,962
Other Court Fines		3,263,578		Human Services	1,257,928
Forfeitures and Penalties		1,265,862		Law Enforcement Services	61,283,679
Penalties and Cost on Delinquent Taxes		13,215,522		Recording Fees	11,409,962
Total Fines, Forfeitures and Penalties		23,869,383		Road and Street Services	1,304,979
Revenue from Use of Money and Property				Health Fees	19,756,107
Interest		61,272,818		Mental Health Services	71,869,010
Rents and Concessions		6,297,647		California Children Services	5,962
Royalties		—		Sanitation Services	—
Total Revenue from the Use of Money and Property		67,570,465		Institutional Care and Services	32,940,874
Aid from Other Governmental Agencies				Library Services	2,760,856
State				Park and Recreation Fees	—
Highway Users Tax		19,898,240		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	1,028,166
Realignment from the Vehicle License Fee Fund		64,086,384		Building Maintenance and Grounds	2,838,077
Public Assistance Administration		60,556,929		Administrative Services	3,628,151
Public Assistance Programs		155,270,752		Other	22,054,811
Realignment for Social Services		67,566,596		Total Charges for Current Services	273,844,702
Health:				Miscellaneous Revenue	
Aid for Mental Health		18,187,124		Other Sales	406,719
Realignment for Mental Health		45,183,209		Tobacco Settlement	9,636,495
Medically Indigent Adults		—		Welfare Repayments	—
Alcohol and Drug Abuse		6,280,155		Cancelled Warrants	—
Other Aid for Health		59,328,025		Other	19,873,501
Realignment for Health Services		17,992,557		Total Miscellaneous Revenue	29,916,715
Homeowners' Property Tax Relief		3,452,326		Other Financing Sources	
Open Space Tax Relief		99,101		Sale of Fixed Assets	115,434
SB90 Mandated Costs		2,145,455		Proceeds from the Sale of Bonds	—
Public Safety Fund		119,206,163		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	115,434
Supplemental Law Enforcement Services Fund (SLESF/COPS)		6,024,484		Total General County Revenues Before Transfers	2,062,757,425
Office of Criminal Justice and Planning Programs		807,895		Transfers In	
Library		—		Total Transfers In from Enterprises	—
District Attorney Programs		3,412,615		Operating Transfers Between Funds Other Than Governmental and Enterprise	10,898,738
Law Enforcement		—		Total General County Revenues and Transfers In	\$ 2,073,656,163
Other		47,306,659			
Total State		696,804,669			

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Alameda

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,846,757	Total Roads	45,130,174
Clerk of the Board	1,409,320	Total Transportation Terminals	—
Administrative Officer	3,817,132	Total Transportation Systems	—
Other	—	Total Parking Facilities	1,789,469
Total Legislative and Administrative	10,073,209	Total Public Ways and Facilities	46,919,643
Finance		Health	
Auditor-Controller	11,547,349	Total Public Health	115,454,795
Treasurer-Tax Collector	7,937,340	Total Medical Care	115,096,584
Assessor	18,890,631	Total Mental Health	227,507,505
Other	20,489,440	Total Drug and Alcohol Abuse Services	25,382,684
Total Finance	58,864,760	Total Health	483,441,568
Counsel		Sanitation	
County Counsel	3,790,330	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,790,330	Public Assistance	
Total Personnel	11,178,223	Welfare	
Total Elections	12,157,352	Administration	56,087,807
Total Communications	—	Aid Programs - Cash (Grants)	256,702,889
Total Property Management	6,603,013	Total Welfare	312,790,696
Plant Acquisition		Social Services	
Jails	4,878,292	Administration and Programs	147,041,547
Courts	1,222,352	Other	—
Other	22,833,857	Total Social Services	147,041,547
Total Plant Acquisition	28,934,501	General Relief	
Total Promotion	1,289,852	Aid to Indigents	29,409,527
Total Other General	8,039,228	Indigent Burial	50,774
Total General	140,930,468	Total General Relief	29,460,301
Public Protection		Total Care of Court Wards	2,627,126
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	30,039,721	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,395,506	Workforce Investment Act (WIA)	68,592,300
Other Trial Court	21,808,208	Other	7,098,095
County Clerk	—	Total Other Public Assistance	75,690,395
Grand Jury (Including Audit)	249,341	Total Public Assistance	567,610,065
District Attorney-Prosecution	54,554,279	Education	
District Attorney-Family Support	24,677,393	Total School Administration	—
Public Defender	32,641,845	Total Library Services	19,973,868
Court Appointed Counsel	4,805,223	Total Agricultural Education	219,436
Other	9,864,247	Total Other Education	—
Total Judicial	181,035,763	Total Education	20,193,304
Total Police Protection	108,900,252	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	134,979,339	Total Cultural Services	—
Juvenile Detention	40,317,099	Total Veteran Memorial Building	554,753
Probation	54,884,285	Total Small Craft Harbors	—
Total Detention and Correction	230,180,723	Total Recreation and Cultural	554,753
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	67,333,156
Protective Inspection		Total Interest on Long-Term Debt	16,156,502
Agricultural Commissioner	1,170,859	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,668,769	Total Debt Service	83,489,658
Other	763,011	Total General County Expenditures Before Transfers	1,944,733,831
Total Protective Inspection	4,602,639	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	144,903	Operating Transfers Between Funds Other Than	—
Recorder	8,117,080	Governmental and Enterprise	20,295,768
Coroner	6,192,539	Total General County Expenditures and Transfers Out	\$ 1,965,029,599
Emergency Services	6,036,887		
Planning and Zoning	33,905,025		
Pound	2,032,306		
Other	20,446,255		
Total Other Protection	76,874,995		
Total Public Protection	601,594,372		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,602,000,389	\$ 551,935,240	\$ 1,050,065,149

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 157,575,000	\$ 777,930,000
Total Pension Obligation Bonds				935,505,000	935,505,000	157,575,000	777,930,000
Special Assessment Bonds							
1915 Act - Tennyson-Alquire A.D.	1999	1999	2012	1,435,000	1,435,000	890,900	544,100
1915 Act - West Happyland A.D.	1999	1999	2011	395,000	395,000	260,000	135,000
Total Special Assessment Bonds				1,830,000	1,830,000	1,150,900	679,100
Other Long-Term Debt Schedule							
ABAG 40 2004B Refunding	—	—	—	—	—	—	3,170,000
Compensated Absences	—	—	—	—	—	—	53,092,644
Fuel Cell Energy Center	—	—	—	—	—	—	2,512,533
Juv Justice Ctr Solar Power Project	—	—	—	—	—	—	2,808,204
Solar II Power Project	—	—	—	—	—	—	2,160,379
Solar Panels ECA	—	—	—	—	—	—	271,750
Solar Panels ECX	—	—	—	—	—	—	531,290
Total Other Long-Term Debt Schedule				—	—	—	64,546,800
County Total Bonds and Other Long-Term Debt				\$ 937,335,000	\$ 937,335,000	\$ 158,725,900	\$ 843,155,900
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	508,544,117					

* Maximum Repayment Obligation, Ending 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 2007-08
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 (\$0.005) 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 \$29.0 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. 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 2007-08
Statement of County Revenues
County of Alpine

Taxes			Federal	
Property Taxes			Public Assistance Administration	530,932
County Wide Secured and Unsecured	\$	4,325,494	Public Assistance Programs	46,796
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		137,124	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		253,392	Health Grants	—
Total Property Taxes		4,716,010	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		279,674	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	93,406
Property Transfer		22,228	District Attorney Programs	—
Transient Lodging		568,167	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	242,972
Construction Development Taxes		—	Law Enforcement	48,129
Utility Users Tax		—	Other	956,220
Other		—	Total Federal	1,918,455
Total Other Taxes		870,069	Other Aid	
Total Taxes		5,586,079	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	48,000
Operations		—	Total Other Aid	48,000
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	—
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		470	Auditing and Accounting Fees	—
Business Licenses		3,525	Communication Services	—
Construction Permits		361,370	Election Services	2,450
Road Privileges and Permits		1,000	Legal Services	986
Zoning Permits		—	Planning and Engineering Services	73,361
Franchises		32,462	Agricultural Services	—
Other		430	Civil Process Services	941
Total Licenses Permits and Franchises		399,257	Court Fees and Costs	—
Fines, Forfeitures and Penalties			Booking Fees	3,065
Vehicle Code Fines		—	Estate Fees	—
Other Court Fines		60,382	Human Services	—
Forfeitures and Penalties		—	Law Enforcement Services	11,173
Penalties and Cost on Delinquent Taxes		72,040	Recording Fees	17,021
Total Fines, Forfeitures and Penalties		132,422	Road and Street Services	452,916
Revenue from Use of Money and Property			Health Fees	49,411
Interest		345,864	Mental Health Services	—
Rents and Concessions		222,603	California Children Services	—
Royalties		—	Sanitation Services	4,272
Total Revenue from the Use of Money and Property		568,467	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	1,370
State			Park and Recreation Fees	3,865
Highway Users Tax		498,489	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		178,160	Building Maintenance and Grounds	—
Public Assistance Administration		383,951	Administrative Services	192,320
Public Assistance Programs		38,848	Other	517,956
Realignment for Social Services		468,132	Total Charges for Current Services	1,331,107
Health:			Miscellaneous Revenue	
Aid for Mental Health		509,725	Other Sales	192
Realignment for Mental Health		276,909	Tobacco Settlement	13,354
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		489,295	Cancelled Warrants	—
Other Aid for Health		153,221	Other	230,736
Realignment for Health Services		67,000	Total Miscellaneous Revenue	244,282
Homeowners' Property Tax Relief		7,958	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	—
SB90 Mandated Costs		—	Proceeds from the Sale of Bonds	—
Public Safety Fund		145,467	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		100,820	Total General County Revenues Before Transfers	15,363,385
Office of Criminal Justice and Planning Programs		328,030	Transfers In	
Library		1,887	Total Transfers In from Enterprises	—
District Attorney Programs		67,414	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		500,000	Total General County Revenues and Transfers In	\$ 15,363,385
Other		920,010		
Total State		5,135,316		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Alpine

General		Public Ways and Facilities	
Board of Supervisors	\$ 433,111	Total Roads	2,545,673
Clerk of the Board	202,629	Total Transportation Terminals	—
Administrative Officer	127,899	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	763,639	Total Public Ways and Facilities	2,545,673
Finance		Health	
Auditor-Controller	325,994	Total Public Health	1,018,126
Treasurer-Tax Collector	269,480	Total Medical Care	21,864
Assessor	291,409	Total Mental Health	603,998
Other	104,553	Total Drug and Alcohol Abuse Services	320,928
Total Finance	991,436	Total Health	1,964,916
Counsel		Sanitation	
County Counsel	202,457	Total Refuse Collection and Disposal	6,285
Other	128,260	Total Sanitation	6,285
Total Counsel	330,717	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	38,536	Administration	1,026,021
Total Communications	65,997	Aid Programs - Cash (Grants)	94,256
Total Property Management	507,403	Total Welfare	1,120,277
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	256,505
Courts	121,109	Other	—
Other	250,757	Total Social Services	256,505
Total Plant Acquisition	371,866	General Relief	
Total Promotion	80,398	Aid to Indigents	1,807
Total Other General	1,015,068	Indigent Burial	—
Total General	4,165,060	Total General Relief	1,807
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	11,584	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	11,452
County Clerk	—	Total Other Public Assistance	11,452
Grand Jury (Including Audit)	3,818	Total Public Assistance	1,390,041
District Attorney-Prosecution	85,507	Education	
District Attorney-Family Support	—	Total School Administration	49,629
Public Defender	47,610	Total Library Services	353,786
Court Appointed Counsel	—	Total Agricultural Education	—
Other	64,043	Total Other Education	106,930
Total Judicial	271,319	Total Education	510,345
Total Police Protection	2,878,110	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	349,696
Adult Detention	108,880	Total Cultural Services	—
Juvenile Detention	39,585	Total Veteran Memorial Building	—
Probation	238,226	Total Small Craft Harbors	—
Total Detention and Correction	386,691	Total Recreation and Cultural	349,696
Total Fire Protection	188,672	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	40,000
Protective Inspection		Total Interest on Long-Term Debt	35,475
Agricultural Commissioner	18,678	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	467,387	Total Debt Service	75,475
Other	—	Total General County Expenditures Before Transfers	16,232,167
Total Protective Inspection	486,065	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	2,039	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	195,026
Coroner	—	Total General County Expenditures and Transfers Out	\$ 16,427,193
Emergency Services	284,251		
Planning and Zoning	311,949		
Pound	—		
Other	415,580		
Total Other Protection	1,013,819		
Total Public Protection	5,224,676		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 4,754,520	\$ 4,401,664	\$ 352,856

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	—	—	—	—	—	—	\$ 346,056
Total Other Long-Term Debt Schedule				—	—	—	346,056
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 346,056
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	713,503				

* Maximum Repayment Obligation, Ending 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 2007-08
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	20,185
Net Operating Income (Loss)	(20,185)
Total Non-Operating Revenue	12,216
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(7,969)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (7,969)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Amador

Taxes		Federal	
Property Taxes		Public Assistance Administration	
County Wide Secured and Unsecured	\$ 15,534,323	Public Assistance Programs	
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	
Property Tax In-Lieu of Vehicle License Fees	3,990,095	Workforce Investment Act (WIA)	
Voter Approved Indebtedness	—	Community Development Block Grant	
Prior Year Secured and Unsecured	3,727	Health Grants	
Total Property Taxes	19,528,145	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	
Sales and Use Taxes	3,354,293	Office of Criminal Justice and Planning Programs	
Transportation Tax (Non-Transit)	175,565	DEA Programs/Drug and Alcohol Programs	
Property Transfer	195,818	District Attorney Programs	
Transient Lodging	100,817	Aging Programs	
Timber Yield	51,327	Senior Citizens Programs	
Aircraft	—	Road Projects	
Construction Development Taxes	—	Law Enforcement	
Utility Users Tax	—	Other	
Other	—	Total Federal	
Total Other Taxes	3,877,820	Other Aid	
Total Taxes	23,405,965	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	
Licenses, Permits and Franchises		Property Tax Administrative Fees	
Animal Licenses	52,536	Auditing and Accounting Fees	
Business Licenses	—	Communication Services	
Construction Permits	1,306,366	Election Services	
Road Privileges and Permits	84,158	Legal Services	
Zoning Permits	82,261	Planning and Engineering Services	
Franchises	358,099	Agricultural Services	
Other	12,535	Civil Process Services	
Total Licenses Permits and Franchises	1,895,955	Court Fees and Costs	
Fines, Forfeitures and Penalties		Booking Fees	
Vehicle Code Fines	78,469	Estate Fees	
Other Court Fines	770,292	Human Services	
Forfeitures and Penalties	—	Law Enforcement Services	
Penalties and Cost on Delinquent Taxes	1,300,000	Recording Fees	
Total Fines, Forfeitures and Penalties	2,148,761	Road and Street Services	
Revenue from Use of Money and Property		Health Fees	
Interest	1,380,978	Mental Health Services	
Rents and Concessions	—	California Children Services	
Royalties	—	Sanitation Services	
Total Revenue from the Use of Money and Property	1,380,978	Institutional Care and Services	
Aid from Other Governmental Agencies		Library Services	
State		Park and Recreation Fees	
Highway Users Tax	1,353,920	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	
Realignment from the Vehicle License Fee Fund	2,001,051	Building Maintenance and Grounds	
Public Assistance Administration	2,063,491	Administrative Services	
Public Assistance Programs	1,360,600	Other	
Realignment for Social Services	2,249,061	Total Charges for Current Services	
Health:		Miscellaneous Revenue	
Aid for Mental Health	1,353,443	Other Sales	
Realignment for Mental Health	780,644	Tobacco Settlement	
Medically Indigent Adults	81,953	Welfare Repayments	
Alcohol and Drug Abuse	857,968	Cancelled Warrants	
Other Aid for Health	351,084	Other	
Realignment for Health Services	3,385,550	Total Miscellaneous Revenue	
Homeowners' Property Tax Relief	208,076	Other Financing Sources	
Open Space Tax Relief	110,818	Sale of Fixed Assets	
SB90 Mandated Costs	215,122	Proceeds from the Sale of Bonds	
Public Safety Fund	2,390,227	Other Long-Term Debt Proceeds	
Other:		Total Other Financing Sources	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	609,919	Total General County Revenues Before Transfers	
Office of Criminal Justice and Planning Programs	74,822	Transfers In	
Library	5,139	Total Transfers In from Enterprises	
District Attorney Programs	—	Operating Transfers Between Funds Other Than	
Law Enforcement	1,055,667	Governmental and Enterprise	
Other	4,849,741	Total General County Revenues and Transfers In	
Total State	25,358,296	\$ 69,580,466	

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Amador

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,204,659	Total Roads	8,406,232
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	197,286	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,401,945	Total Public Ways and Facilities	8,406,232
Finance		Health	
Auditor-Controller	387,367	Total Public Health	4,372,883
Treasurer-Tax Collector	622,911	Total Medical Care	—
Assessor	1,148,976	Total Mental Health	2,738,623
Other	—	Total Drug and Alcohol Abuse Services	1,005,054
Total Finance	2,159,254	Total Health	8,116,560
Counsel		Sanitation	
County Counsel	888,045	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	888,045	Public Assistance	
Total Personnel	(6,823)	Welfare	
Total Elections	484,999	Administration	3,049,932
Total Communications	—	Aid Programs - Cash (Grants)	3,653,549
Total Property Management	454,917	Total Welfare	6,703,481
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	2,211,955
Courts	1,586,700	Other	—
Other	131,517	Total Social Services	2,211,955
Total Plant Acquisition	1,718,217	General Relief	
Total Promotion	43,607	Aid to Indigents	24,801
Total Other General	1,906,208	Indigent Burial	1,400
Total General	9,050,369	Total General Relief	26,201
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	101,201
Trial Court Maintenance of Effort (MOE)	261,620	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	98,658	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	68,524	Total Public Assistance	9,042,838
District Attorney-Prosecution	4,051,767	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	652,375	Total Library Services	1,032,795
Court Appointed Counsel	—	Total Agricultural Education	164,653
Other	158,583	Total Other Education	—
Total Judicial	5,291,527	Total Education	1,197,448
Total Police Protection	8,754,565	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	247,382
Adult Detention	3,632,092	Total Cultural Services	204,060
Juvenile Detention	104,048	Total Veteran Memorial Building	—
Probation	2,170,307	Total Small Craft Harbors	—
Total Detention and Correction	5,906,447	Total Recreation and Cultural	451,442
Total Fire Protection	576,678	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	330,000
Protective Inspection		Total Interest on Long-Term Debt	367,819
Agricultural Commissioner	751,403	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	869,747	Total Debt Service	697,819
Other	—	Total General County Expenditures Before Transfers	64,207,945
Total Protective Inspection	1,621,150	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	50,000
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	599,020	Governmental and Enterprise	—
Coroner	230,424	Total General County Expenditures and Transfers Out	\$ 64,257,945
Emergency Services	241,972		
Planning and Zoning	762,863		
Pound	876,537		
Other	2,384,054		
Total Other Protection	5,094,870		
Total Public Protection	27,245,237		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 29,667,270	\$ 23,680,744	\$ 5,986,526

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	—	—	—	—	—	—	\$ 1,828,351
Postclosure Landfill Liability	—	—	—	—	—	—	40,000
General Fund Loan	—	—	—	—	—	—	2,119,400
Total Other Long-Term Debt Schedule				—	—	—	3,987,751
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 3,987,751

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 12,452,366
--------------------------------	----------------------

* Maximum Repayment Obligation, Ending 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 2007-08
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	\$	117,957
Total Operating Expenses		219,492
Net Operating Income (Loss)		(101,535)
Total Non-Operating Revenue		176,240
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		74,705
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	74,705
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	\$	853,052
Total Operating Expenses		1,018,396
Net Operating Income (Loss)		(165,344)
Total Non-Operating Revenues		4,408
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(160,936)
Transfers In from the County		50,000
Transfers Out to the County		—
Net Transfers In (Out)		50,000
Net Income (Loss)	\$	(110,936)
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, Personnel, reflect a negative balance of (\$6,823) due to indirect cost credits. The actual current year expenditures are \$278,405.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Butte

Taxes			Federal	
Property Taxes			Public Assistance Administration	26,061,913
County Wide Secured and Unsecured	\$	23,211,680	Public Assistance Programs	42,914,106
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	1,486,958
Property Tax In-Lieu of Vehicle License Fees		22,681,446	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		33,658	Health Grants	3,960,856
Total Property Taxes		45,926,784	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		4,006,589	Office of Criminal Justice and Planning Programs	418,403
Transportation Tax (Non-Transit)		1,821,876	DEA Programs/Drug and Alcohol Programs	1,594,702
Property Transfer		786,006	District Attorney Programs	4,857,170
Transient Lodging		34,921	Aging Programs	—
Timber Yield		114,500	Senior Citizens Programs	—
Aircraft		54,043	Road Projects	139,622
Construction Development Taxes		—	Law Enforcement	120,600
Utility Users Tax		—	Other	2,118,668
Other		—	Total Federal	83,672,998
Total Other Taxes		6,817,935	Other Aid	
Total Taxes		52,744,719	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	5,773,341
Operations		—	Total Other Aid	5,773,341
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	709,764
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,229,420
Animal Licenses		91,463	Auditing and Accounting Fees	657,617
Business Licenses		363,044	Communication Services	—
Construction Permits		1,370,173	Election Services	540,870
Road Privileges and Permits		51,538	Legal Services	768,366
Zoning Permits		587,467	Planning and Engineering Services	493,545
Franchises		1,415,718	Agricultural Services	236,072
Other		213,632	Civil Process Services	93,419
Total Licenses Permits and Franchises		4,093,035	Court Fees and Costs	2,048,558
Fines, Forfeitures and Penalties			Booking Fees	113,887
Vehicle Code Fines		—	Estate Fees	153,448
Other Court Fines		1,438,749	Human Services	214,754
Forfeitures and Penalties		1,328,405	Law Enforcement Services	2,638,686
Penalties and Cost on Delinquent Taxes		2,202,154	Recording Fees	739,138
Total Fines, Forfeitures and Penalties		4,969,308	Road and Street Services	42,825
Revenue from Use of Money and Property			Health Fees	1,820,204
Interest		4,695,733	Mental Health Services	700,084
Rents and Concessions		73,075	California Children Services	2,645
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		4,768,808	Institutional Care and Services	238,586
Aid from Other Governmental Agencies			Library Services	106,245
State			Park and Recreation Fees	—
Highway Users Tax		4,783,208	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	463,924
Realignment from the Vehicle License Fee Fund		10,816,801	Building Maintenance and Grounds	46,929
Public Assistance Administration		22,416,831	Administrative Services	359,977
Public Assistance Programs		25,048,277	Other	4,469,396
Realignment for Social Services		16,595,869	Total Charges for Current Services	18,888,359
Health:			Miscellaneous Revenue	
Aid for Mental Health		22,151,468	Other Sales	159,476
Realignment for Mental Health		5,260,789	Tobacco Settlement	2,246,008
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		1,487,600	Cancelled Warrants	—
Other Aid for Health		3,806,787	Other	3,447,573
Realignment for Health Services		3,428,546	Total Miscellaneous Revenue	5,853,057
Homeowners' Property Tax Relief		231,462	Other Financing Sources	
Open Space Tax Relief		639,561	Sale of Fixed Assets	46,965
SB90 Mandated Costs		243,104	Proceeds from the Sale of Bonds	—
Public Safety Fund		14,175,131	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	46,965
Supplemental Law Enforcement Services Fund (SLESF/COPS)		992,803	Total General County Revenues Before Transfers	329,072,949
Office of Criminal Justice and Planning Programs		728,768	Transfers In	
Library		177,641	Total Transfers In from Enterprises	—
District Attorney Programs		1,714,590	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,002,935	Total General County Revenues and Transfers In	\$ 329,072,949
Other		12,560,188		
Total State		148,262,359		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Butte

General		Public Ways and Facilities	
Board of Supervisors	\$ 872,998	Total Roads	14,625,045
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,627,342	Total Transportation Systems	—
Other	551,699	Total Parking Facilities	—
Total Legislative and Administrative	4,052,039	Total Public Ways and Facilities	14,625,045
Finance		Health	
Auditor-Controller	2,371,589	Total Public Health	15,568,019
Treasurer-Tax Collector	2,383,667	Total Medical Care	4,269,856
Assessor	3,662,634	Total Mental Health	34,073,154
Other	373,127	Total Drug and Alcohol Abuse Services	4,082,667
Total Finance	8,791,017	Total Health	57,993,696
Counsel		Sanitation	
County Counsel	2,036,227	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,036,227	Public Assistance	
Total Personnel	1,607,056	Welfare	
Total Elections	2,216,270	Administration	27,965,947
Total Communications	—	Aid Programs - Cash (Grants)	46,042,105
Total Property Management	219,401	Total Welfare	74,008,052
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	51,262,930
Courts	13,910	Other	—
Other	158,669	Total Social Services	51,262,930
Total Plant Acquisition	172,579	General Relief	
Total Promotion	—	Aid to Indigents	1,178,611
Total Other General	1,082,588	Indigent Burial	—
Total General	20,177,177	Total General Relief	1,178,611
Public Protection		Total Care of Court Wards	117,199
Judicial		Total Veteran Services	205,366
Trial Court Maintenance of Effort (MOE)	791,838	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	791,838	Workforce Investment Act (WIA)	—
Other Trial Court	2,460,852	Other	2,028,839
County Clerk	—	Total Other Public Assistance	2,028,839
Grand Jury (Including Audit)	173,528	Total Public Assistance	128,800,997
District Attorney-Prosecution	10,311,648	Education	
District Attorney-Family Support	7,518,478	Total School Administration	—
Public Defender	2,450,623	Total Library Services	3,093,892
Court Appointed Counsel	—	Total Agricultural Education	302,329
Other	—	Total Other Education	—
Total Judicial	24,498,805	Total Education	3,396,221
Total Police Protection	14,697,476	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	69,700
Adult Detention	14,123,739	Total Cultural Services	—
Juvenile Detention	4,450,288	Total Veteran Memorial Building	389,025
Probation	10,063,796	Total Small Craft Harbors	—
Total Detention and Correction	28,637,823	Total Recreation and Cultural	458,725
Total Fire Protection	14,848,335	Debt Service	
Total Flood Control - Soil and Water Conservation	809,381	Total Retirement of Long-Term Debt	6,661,359
Protective Inspection		Total Interest on Long-Term Debt	3,097,066
Agricultural Commissioner	2,105,952	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	9,758,425
Other	—	Total General County Expenditures Before Transfers	330,536,361
Total Protective Inspection	2,105,952	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	4,505
Local Agency Formation Commission (LAFCO)	198,753	Operating Transfers Between Funds Other Than	—
Recorder	1,231,972	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 330,540,866
Emergency Services	1,773,949		
Planning and Zoning	5,705,520		
Pound	—		
Other	818,109		
Total Other Protection	9,728,303		
Total Public Protection	95,326,075		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 137,593,615	\$ 49,086,966	\$ 88,506,649

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	7,865,000	—
Total Pension Obligation Bonds				57,760,000	57,760,000	7,865,000	49,895,000
State Construction Loans							
Solar Energy Project	2003	—	—	3,167,000	—	464,398	2,702,602
Total State Construction Loans				3,167,000	—	464,398	2,702,602
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	12,680,079
Landfill Equipment Lease	—	—	—	—	—	—	—
Landfill Liability	—	—	—	—	—	—	806,622
Total Other Long-Term Debt Schedule				—	—	—	13,486,701
County Total Bonds and Other Long-Term Debt				\$ 60,927,000	\$ 57,760,000	\$ 8,329,398	\$ 66,084,303
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	20,130,468				

* Maximum Repayment Obligation, Ending 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 2007-08
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Butte

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 5,977,090
Total Operating Expenses	6,194,942
Net Operating Income (Loss)	(217,852)
Total Non-Operating Revenues	1,112,635
Total Non-Operating Expenses	480,049
Income (Loss) Before Operating Transfers	414,734
Transfers In from the County	4,505
Transfers Out to the County	—
Net Transfers In (Out)	4,505
Net Income (Loss)	\$ 419,239
Current Year Capital Outlay (Enterprise Activity)	\$ 6,023,465

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 \$4.4 million fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Calaveras

Taxes			Federal	
Property Taxes			Public Assistance Administration	3,678,210
County Wide Secured and Unsecured	\$	12,851,147	Public Assistance Programs	2,560,638
Less Than County Wide Funds - Secured and Unsecured		1,274,741	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		4,704,678	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	648,055
Prior Year Secured and Unsecured		7,839	Health Grants	104,900
Total Property Taxes		18,838,405	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,720,336	Office of Criminal Justice and Planning Programs	259,091
Transportation Tax (Non-Transit)		360,747	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		400,460	District Attorney Programs	—
Transient Lodging		404,261	Aging Programs	—
Timber Yield		41,802	Senior Citizens Programs	—
Aircraft		—	Road Projects	258,012
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	1,073,509
Other		20	Total Federal	8,582,415
Total Other Taxes		3,927,626	Other Aid	
Total Taxes		22,766,031	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	68,697
Operations		—	Total Other Aid	68,697
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	264,395
Licenses, Permits and Franchises			Property Tax Administrative Fees	278,488
Animal Licenses		94,620	Auditing and Accounting Fees	506
Business Licenses		84,889	Communication Services	—
Construction Permits		1,881,963	Election Services	49,865
Road Privileges and Permits		132,898	Legal Services	11,967
Zoning Permits		—	Planning and Engineering Services	219,297
Franchises		750,375	Agricultural Services	4,077
Other		121,465	Civil Process Services	14,918
Total Licenses Permits and Franchises		3,066,210	Court Fees and Costs	267,788
Fines, Forfeitures and Penalties			Booking Fees	16,711
Vehicle Code Fines		225,206	Estate Fees	—
Other Court Fines		869,844	Human Services	20,834
Forfeitures and Penalties		—	Law Enforcement Services	630,969
Penalties and Cost on Delinquent Taxes		1,100,262	Recording Fees	358,832
Total Fines, Forfeitures and Penalties		2,195,312	Road and Street Services	69,122
Revenue from Use of Money and Property			Health Fees	224,211
Interest		1,388,026	Mental Health Services	288,003
Rents and Concessions		1,200	California Children Services	—
Royalties		—	Sanitation Services	172,648
Total Revenue from the Use of Money and Property		1,389,226	Institutional Care and Services	244
Aid from Other Governmental Agencies			Library Services	19,327
State			Park and Recreation Fees	—
Highway Users Tax		1,497,831	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		2,115,655	Building Maintenance and Grounds	—
Public Assistance Administration		3,121,695	Administrative Services	—
Public Assistance Programs		1,546,194	Other	2,763,075
Realignment for Social Services		1,847,142	Total Charges for Current Services	5,675,277
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,910,230	Other Sales	51,819
Realignment for Mental Health		741,860	Tobacco Settlement	482,024
Medically Indigent Adults		—	Welfare Repayments	70,240
Alcohol and Drug Abuse		193,817	Cancelled Warrants	32
Other Aid for Health		386,708	Other	1,325,349
Realignment for Health Services		775,184	Total Miscellaneous Revenue	1,929,464
Homeowners' Property Tax Relief		152,006	Other Financing Sources	
Open Space Tax Relief		130,801	Sale of Fixed Assets	47,579
SB90 Mandated Costs		6,978	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,791,771	Other Long-Term Debt Proceeds	7,715,000
Other:			Total Other Financing Sources	7,762,579
Supplemental Law Enforcement Services Fund (SLESF/COPS)		293,626	Total General County Revenues Before Transfers	73,399,552
Office of Criminal Justice and Planning Programs		323,325	Transfers In	
Library		17,681	Total Transfers In from Enterprises	1,581,438
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		641,303	Total General County Revenues and Transfers In	\$ 74,980,990
Other		2,470,534		
Total State		19,964,341		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Calaveras

General		Public Ways and Facilities	
Board of Supervisors	\$ 417,667	Total Roads	8,996,443
Clerk of the Board	203,420	Total Transportation Terminals	—
Administrative Officer	536,901	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,157,988	Total Public Ways and Facilities	8,996,443
Finance		Health	
Auditor-Controller	940,154	Total Public Health	3,849,261
Treasurer-Tax Collector	542,928	Total Medical Care	—
Assessor	1,217,287	Total Mental Health	3,886,214
Other	1,010,922	Total Drug and Alcohol Abuse Services	1,308,997
Total Finance	3,711,291	Total Health	9,044,472
Counsel		Sanitation	
County Counsel	713,181	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	713,181	Public Assistance	
Total Personnel	603,291	Welfare	
Total Elections	462,253	Administration	7,157,952
Total Communications	34,565	Aid Programs - Cash (Grants)	5,433,439
Total Property Management	704,471	Total Welfare	12,591,391
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	408,453
Courts	—	Other	—
Other	5,677,378	Total Social Services	408,453
Total Plant Acquisition	5,677,378	General Relief	
Total Promotion	140,448	Aid to Indigents	65,081
Total Other General	3,802,233	Indigent Burial	8,252
Total General	17,007,099	Total General Relief	73,333
Public Protection		Total Care of Court Wards	250,989
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	298,247	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	145,087	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	545,130
County Clerk	—	Total Other Public Assistance	545,130
Grand Jury (Including Audit)	59,267	Total Public Assistance	13,869,296
District Attorney-Prosecution	1,522,042	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	431,131	Total Library Services	643,257
Court Appointed Counsel	—	Total Agricultural Education	204,998
Other	100,794	Total Other Education	—
Total Judicial	2,556,568	Total Education	848,255
Total Police Protection	9,009,889	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	41,720
Adult Detention	2,258,921	Total Cultural Services	67,426
Juvenile Detention	—	Total Veteran Memorial Building	—
Probation	1,617,818	Total Small Craft Harbors	—
Total Detention and Correction	3,876,739	Total Recreation and Cultural	109,146
Total Fire Protection	704,263	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	665,884
Protective Inspection		Total Interest on Long-Term Debt	20,982
Agricultural Commissioner	861,083	Total Interest on Short-Term Notes and Warrants	272,390
Building Inspector	2,266,565	Total Debt Service	959,256
Other	—	Total General County Expenditures Before Transfers	73,930,562
Total Protective Inspection	3,127,648	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	361,509	Governmental and Enterprise	—
Coroner	156,996	Total General County Expenditures and Transfers Out	\$ 73,930,562
Emergency Services	849,875		
Planning and Zoning	1,767,839		
Pound	570,628		
Other	114,641		
Total Other Protection	3,821,488		
Total Public Protection	23,096,595		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 38,486,427	\$ 24,055,137	\$ 14,431,290

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ —	\$ 68,951	\$ 37,930
Airport Ent. - Hangars	1999	—	—	391,554	—	101,769	147,831
Total State Construction Loans				545,722	—	170,720	185,761
Other Long-Term Debt Schedule							
Mun Serv Group #11- 5 Police Veh	—	—	—	—	—	—	—
Mun Serv Group #12-4 Police Veh	—	—	—	—	—	—	71,763
Municipal Svcs Group #13 3 Vehicles	—	—	—	—	—	—	96,859
Citizens Bank - 6 Police Vehicles	—	—	—	—	—	—	47,261
CWHS Building Operating Lease	—	—	—	—	—	—	4,700,718
General Motors Accept Corp-Vehicle	—	—	—	—	—	—	18,625
General Motors Accept Corp 07/08	—	—	—	—	—	—	10,135
Total Other Long-Term Debt Schedule				—	—	—	4,945,361
County Total Bonds and Other Long-Term Debt				\$ 545,722	\$ —	\$ 170,720	\$ 5,131,122

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 14,941,385
--------------------------------	----------------------

* Maximum Repayment Obligation, Ending 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	\$ 75,805
Local Cash Grants	697,590
State Cash Grants	219,944
Federal Cash Grants	338,909
Other Revenues	38,158
Total Revenues	1,370,406
Purchased Transportation	775,398
Other Expenses	281,396
Total Expenses	1,056,794
Net Transit Income (Loss)	313,612
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 313,612
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	366,880
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 366,880

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 193,246
Total Operating Expenses	203,036
Net Operating Income (Loss)	(9,790)
Total Non-Operating Revenue	1,710,525
Total Non-Operating Expenses	122,002
Income (Loss) Before Operating Transfers	1,578,733
Transfers In from the County	—
Transfers Out to the County	1,581,438
Net Transfers In (Out)	(1,581,438)
Net Income (Loss)	\$ (2,705)
Current Year Capital Outlay (Enterprise Activity)	\$ 37,833

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 4,618,844
Total Operating Expenses	4,752,973
Net Operating Income (Loss)	(134,129)
Total Non-Operating Revenues	431,609
Total Non-Operating Expenses	537,970
Income (Loss) Before Operating Transfers	(240,490)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (240,490)
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 2007-08
Statement of County Revenues
County of Colusa

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,496,307
County Wide Secured and Unsecured	\$	7,298,351	Public Assistance Programs	1,284,046
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		2,109,803	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		38,168	Health Grants	—
Total Property Taxes		9,446,322	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,299,852	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	15,000
Property Transfer		—	District Attorney Programs	731,917
Transient Lodging		—	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	44,169
Aircraft		—	Road Projects	—
Construction Development Taxes		113,071	Law Enforcement	89,919
Utility Users Tax		—	Other	1,024,015
Other		20,705	Total Federal	4,685,373
Total Other Taxes		1,433,628	Other Aid	
Total Taxes		10,879,950	Other In-Lieu Taxes	16,227
Special Benefit Assessments			Other Governmental Agencies	3,645
Operations		—	Total Other Aid	19,872
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	129,522
Licenses, Permits and Franchises			Property Tax Administrative Fees	201,398
Animal Licenses		19,082	Auditing and Accounting Fees	9,304
Business Licenses		19,263	Communication Services	—
Construction Permits		172,252	Election Services	20,528
Road Privileges and Permits		77,715	Legal Services	158,669
Zoning Permits		29,829	Planning and Engineering Services	183,981
Franchises		504,123	Agricultural Services	121,458
Other		688,898	Civil Process Services	7,430
Total Licenses Permits and Franchises		1,511,162	Court Fees and Costs	181,469
Fines, Forfeitures and Penalties			Booking Fees	11,955
Vehicle Code Fines		66,730	Estate Fees	8,403
Other Court Fines		1,139,051	Human Services	54,119
Forfeitures and Penalties		163,228	Law Enforcement Services	276,885
Penalties and Cost on Delinquent Taxes		325,813	Recording Fees	312,163
Total Fines, Forfeitures and Penalties		1,694,822	Road and Street Services	319,228
Revenue from Use of Money and Property			Health Fees	45,643
Interest		572,719	Mental Health Services	17,357
Rents and Concessions		44,341	California Children Services	220
Royalties		—	Sanitation Services	147,248
Total Revenue from the Use of Money and Property		617,060	Institutional Care and Services	91,422
Aid from Other Governmental Agencies			Library Services	27,061
State			Park and Recreation Fees	—
Highway Users Tax		1,281,790	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,027,033	Building Maintenance and Grounds	—
Public Assistance Administration		2,360,388	Administrative Services	47,016
Public Assistance Programs		907,570	Other	409,956
Realignment for Social Services		1,012,190	Total Charges for Current Services	2,782,435
Health:			Miscellaneous Revenue	
Aid for Mental Health		3,003,546	Other Sales	22,236
Realignment for Mental Health		583,789	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		792,303	Cancelled Warrants	7,276
Other Aid for Health		644,653	Other	920,190
Realignment for Health Services		260,179	Total Miscellaneous Revenue	949,702
Homeowners' Property Tax Relief		66,668	Other Financing Sources	
Open Space Tax Relief		847,145	Sale of Fixed Assets	3,888
SB90 Mandated Costs		121,691	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,430,435	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	3,888
Supplemental Law Enforcement Services Fund (SLESF/COPS)		186,653	Total General County Revenues Before Transfers	49,736,535
Office of Criminal Justice and Planning Programs		640,142	Transfers In	
Library		76,715	Total Transfers In from Enterprises	25,000
District Attorney Programs		25,462	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,448
Law Enforcement		166,970	Total General County Revenues and Transfers In	\$ 49,762,983
Other		11,156,949		
Total State		26,592,271		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Colusa

General		Public Ways and Facilities	
Board of Supervisors	\$ 345,338	Total Roads	10,105,735
Clerk of the Board	224,767	Total Transportation Terminals	661,081
Administrative Officer	—	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	570,105	Total Public Ways and Facilities	10,766,816
Finance		Health	
Auditor-Controller	307,973	Total Public Health	2,664,332
Treasurer-Tax Collector	301,898	Total Medical Care	134,439
Assessor	863,596	Total Mental Health	3,943,840
Other	(22,859)	Total Drug and Alcohol Abuse Services	690,156
Total Finance	1,450,608	Total Health	7,432,767
Counsel		Sanitation	
County Counsel	256,958	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	256,958	Public Assistance	
Total Personnel	133,716	Welfare	
Total Elections	287,561	Administration	3,922,299
Total Communications	—	Aid Programs - Cash (Grants)	3,163,451
Total Property Management	1,005,463	Total Welfare	7,085,750
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	41,276
Courts	—	Other	8,789
Other	—	Total Social Services	50,065
Total Plant Acquisition	—	General Relief	
Total Promotion	18,239	Aid to Indigents	—
Total Other General	214,802	Indigent Burial	6,564
Total General	3,937,452	Total General Relief	6,564
Public Protection		Total Care of Court Wards	5,897
Judicial		Total Veteran Services	69,839
Trial Court Maintenance of Effort (MOE)	394,004	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	172,352	Workforce Investment Act (WIA)	—
Other Trial Court	251,166	Other	783,667
County Clerk	—	Total Other Public Assistance	783,667
Grand Jury (Including Audit)	7,882	Total Public Assistance	8,001,782
District Attorney-Prosecution	839,980	Education	
District Attorney-Family Support	740,860	Total School Administration	820
Public Defender	312,477	Total Library Services	642,038
Court Appointed Counsel	26,892	Total Agricultural Education	232,343
Other	198,115	Total Other Education	—
Total Judicial	2,943,728	Total Education	875,201
Total Police Protection	4,917,667	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	236,811
Adult Detention	2,658,291	Total Cultural Services	—
Juvenile Detention	272,668	Total Veteran Memorial Building	12,508
Probation	1,500,774	Total Small Craft Harbors	—
Total Detention and Correction	4,431,733	Total Recreation and Cultural	249,319
Total Fire Protection	50,000	Debt Service	
Total Flood Control - Soil and Water Conservation	6,200	Total Retirement of Long-Term Debt	400,242
Protective Inspection		Total Interest on Long-Term Debt	223,312
Agricultural Commissioner	935,344	Total Interest on Short-Term Notes and Warrants	1,270
Building Inspector	317,092	Total Debt Service	624,824
Other	—	Total General County Expenditures Before Transfers	46,880,195
Total Protective Inspection	1,252,436	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	45,060	Operating Transfers Between Funds Other Than	—
Recorder	224,767	Governmental and Enterprise	—
Coroner	138,470	Total General County Expenditures and Transfers Out	\$ 46,880,195
Emergency Services	195,301		
Planning and Zoning	317,092		
Pound	150,330		
Other	319,250		
Total Other Protection	1,390,270		
Total Public Protection	14,992,034		

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 2007-08
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	—	—	—	—	—	—	\$ 158,786
Compensated Absences	—	—	—	—	—	—	2,262,099
Postclosure Landfill Liability	—	—	—	—	—	—	2,081,348
Total Other Long-Term Debt Schedule				—	—	—	4,502,233
County Total	Bonds and Other Long-Term Debt			\$ —	\$ —	\$ —	\$ 4,502,233

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 4,339,679
--------------------------------	---------------------

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 71,266
Local Cash Grants	99,673
State Cash Grants	26,615
Federal Cash Grants	312,906
Other Revenues	56,193
Total Revenues	566,653
Purchased Transportation	—
Other Expenses	630,910
Total Expenses	630,910
Net Transit Income (Loss)	(64,257)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (64,257)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 536,569
Total Operating Expenses	460,425
Net Operating Income (Loss)	76,144
Total Non-Operating Revenue	41,109
Total Non-Operating Expenses	47,210
Income (Loss) Before Operating Transfers	70,043
Transfers In from the County	—
Transfers Out to the County	25,000
Net Transfers In (Out)	(25,000)
Net Income (Loss)	\$ 45,043
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	\$ 1,210,346
Total Operating Expenses	1,140,645
Net Operating Income (Loss)	69,701
Total Non-Operating Revenues	19,155
Total Non-Operating Expenses	42,170
Income (Loss) Before Operating Transfers	46,686
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 46,686
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 (\$22,859) due to an indirect cost credit. The actual current year expenditures are \$85,436.
Reference: Table 6, Statement of County Expenditures
2. 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 2007-08
Statement of County Revenues
County of Contra Costa

Taxes			Federal	
Property Taxes			Public Assistance Administration	112,201,650
County Wide Secured and Unsecured	\$	195,711,058	Public Assistance Programs	82,384,280
Less Than County Wide Funds - Secured and Unsecured		21,191,502	Health Administration	11,145,888
Property Tax In-Lieu of Vehicle License Fees		100,527,917	Workforce Investment Act (WIA)	6,167,005
Voter Approved Indebtedness		—	Community Development Block Grant	6,030,327
Prior Year Secured and Unsecured		(2,344,195)	Health Grants	1,712,743
Total Property Taxes		315,086,282	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		14,073,490	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		6,663,929	District Attorney Programs	—
Transient Lodging		1,776,567	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		671,062	Road Projects	2,200,000
Construction Development Taxes		—	Law Enforcement	3,008,708
Utility Users Tax		—	Other	12,087,740
Other		—	Total Federal	236,938,341
Total Other Taxes		23,185,048	Other Aid	
Total Taxes		338,271,330	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	55,912,930
Operations		—	Total Other Aid	55,912,930
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	10,720,301
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,298,369
Animal Licenses		1,424,691	Auditing and Accounting Fees	2,172,943
Business Licenses		891,896	Communication Services	4,533,028
Construction Permits		12,933,921	Election Services	757,868
Road Privileges and Permits		783,934	Legal Services	3,736,408
Zoning Permits		353,665	Planning and Engineering Services	14,717,158
Franchises		11,166,345	Agricultural Services	96,729
Other		809,726	Civil Process Services	507,653
Total Licenses Permits and Franchises		28,364,178	Court Fees and Costs	6,990,261
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		2,406,519	Estate Fees	311,867
Other Court Fines		7,104,011	Human Services	4,124,697
Forfeitures and Penalties		8,653,411	Law Enforcement Services	45,532,438
Penalties and Cost on Delinquent Taxes		11,218,308	Recording Fees	7,411,651
Total Fines, Forfeitures and Penalties		29,382,249	Road and Street Services	52,919,526
Revenue from Use of Money and Property			Health Fees	18,205,955
Interest		24,137,351	Mental Health Services	42,615,961
Rents and Concessions		1,602,950	California Children Services	5,892
Royalties		—	Sanitation Services	2,393,583
Total Revenue from the Use of Money and Property		25,740,301	Institutional Care and Services	550,522
Aid from Other Governmental Agencies			Library Services	1,013,374
State			Park and Recreation Fees	—
Highway Users Tax		15,533,571	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	2,047,420
Realignment from the Vehicle License Fee Fund		10,521,213	Building Maintenance and Grounds	6,833,136
Public Assistance Administration		91,341,392	Administrative Services	—
Public Assistance Programs		39,019,211	Other	16,018,579
Realignment for Social Services		38,759,300	Total Charges for Current Services	245,515,319
Health:			Miscellaneous Revenue	
Aid for Mental Health		31,965,206	Other Sales	350,901
Realignment for Mental Health		21,267,024	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		11,352,792	Cancelled Warrants	—
Other Aid for Health		18,354,797	Other	31,926,654
Realignment for Health Services		—	Total Miscellaneous Revenue	32,277,555
Homeowners' Property Tax Relief		2,385,565	Other Financing Sources	
Open Space Tax Relief		67,155	Sale of Fixed Assets	1,803,271
SB90 Mandated Costs		5,748,790	Proceeds from the Sale of Bonds	—
Public Safety Fund		65,314,410	Other Long-Term Debt Proceeds	7,269,069
Other:			Total Other Financing Sources	9,072,340
Supplemental Law Enforcement Services Fund (SLESF/COPS)		4,291,012	Total General County Revenues Before Transfers	1,401,701,155
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		2,082,818		
Other		42,222,356	Total General County Revenues and Transfers In	\$ 1,401,701,155
Total State		400,226,612		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Contra Costa

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,448,849	Total Roads	132,806,816
Clerk of the Board	569,113	Total Transportation Terminals	—
Administrative Officer	4,182,276	Total Transportation Systems	316,115
Other	569,396	Total Parking Facilities	—
Total Legislative and Administrative	9,769,634	Total Public Ways and Facilities	133,122,931
Finance		Health	
Auditor-Controller	7,227,254	Total Public Health	66,528,357
Treasurer-Tax Collector	4,592,572	Total Medical Care	2,754,983
Assessor	17,043,035	Total Mental Health	112,893,400
Other	3,455,959	Total Drug and Alcohol Abuse Services	15,988,786
Total Finance	32,318,820	Total Health	198,165,526
Counsel		Sanitation	
County Counsel	4,310,462	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,310,462	Public Assistance	
Total Personnel	7,141,253	Welfare	
Total Elections	8,944,554	Administration	121,484,054
Total Communications	3,128,802	Aid Programs - Cash (Grants)	105,775,964
Total Property Management	21,780,350	Total Welfare	227,260,018
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	111,441,212
Courts	898,947	Other	1,992,084
Other	33,790,291	Total Social Services	113,433,296
Total Plant Acquisition	34,689,238	General Relief	
Total Promotion	74,194	Aid to Indigents	4,640,267
Total Other General	15,232,787	Indigent Burial	89,704
Total General	137,390,094	Total General Relief	4,729,971
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	711,961
Trial Court Maintenance of Effort (MOE)	15,110,942	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,602,305	Workforce Investment Act (WIA)	6,272,271
Other Trial Court	14,590,828	Other	44,674,245
County Clerk	—	Total Other Public Assistance	50,946,516
Grand Jury (Including Audit)	171,291	Total Public Assistance	397,081,762
District Attorney-Prosecution	25,774,949	Education	
District Attorney-Family Support	17,769,587	Total School Administration	—
Public Defender	17,040,318	Total Library Services	25,911,796
Court Appointed Counsel	3,403,771	Total Agricultural Education	313,108
Other	481,578	Total Other Education	—
Total Judicial	96,945,569	Total Education	26,224,904
Total Police Protection	93,186,434	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	73,219,046	Total Cultural Services	—
Juvenile Detention	24,359,551	Total Veteran Memorial Building	—
Probation	32,276,284	Total Small Craft Harbors	—
Total Detention and Correction	129,854,881	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	606,045	Total Retirement of Long-Term Debt	32,584,732
Protective Inspection		Total Interest on Long-Term Debt	29,503,833
Agricultural Commissioner	3,303,595	Total Interest on Short-Term Notes and Warrants	6,881,772
Building Inspector	16,774,872	Total Debt Service	68,970,337
Other	—	Total General County Expenditures Before Transfers	1,339,985,217
Total Protective Inspection	20,078,467	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	62,120,353
Local Agency Formation Commission (LAFCO)	180,414	Operating Transfers Between Funds Other Than	—
Recorder	5,675,709	Governmental and Enterprise	—
Coroner	2,689,083	Total General County Expenditures and Transfers Out	\$ 1,402,105,570
Emergency Services	8,202,809		
Planning and Zoning	11,981,407		
Pound	9,140,032		
Other	488,813		
Total Other Protection	38,358,267		
Total Public Protection	379,029,663		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 6,543,895,375	\$ 342,415,213	\$ 6,201,480,162

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 239,972,966	\$ 97,392,034
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	241,922,966	525,157,034
Special Assessment Bonds							
1915 Act Bonds	1987	1987	2016	31,741,119	31,741,119	30,292,103	1,449,016
1915 Act Bonds	2001	2002	2017	6,575,000	6,575,000	2,925,000	3,650,000
Total Special Assessment Bonds				38,316,119	38,316,119	33,217,103	5,099,016
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	36,205,352
Compensated Absences (Ent)	—	—	—	—	—	—	10,447,775
Other Leases - Equipment	—	—	—	—	—	—	6,969,057
Furniture and Fixtures	—	—	—	—	—	—	900,000
Telecomm and Computer Equip	—	—	—	—	—	—	1,475,000
Total Other Long-Term Debt Schedule				—	—	—	55,997,184
County Total Bonds and Other Long-Term Debt				\$ 805,396,119	\$ 805,396,119	\$ 275,140,069	\$ 586,253,234
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	437,830,726					

* Maximum Repayment Obligation, Ending 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	\$ 445,207,666
Total Deductions from Revenues	219,023,418
Net Patient Revenue	226,184,248
Total Other Operating Revenues	177,153,036
Total Operating Revenue	403,337,284
Total Operating Expenses	510,131,862
Net Operating Income (Loss)	(106,794,578)
Total Non-Operating Revenue	115,418,452
Total Non-Operating Expenses	29,152,726
Net Non-Operating Income	86,265,726
Net Income Before Extraordinary Items	(20,528,852)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(20,528,852)
Transfers In from the County	62,120,353
Transfers Out to the County	—
Net Transfers In (Out)	62,120,353
Net Income (Loss)	\$ 41,591,501
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 2007-08
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	\$ 3,796,650
Total Operating Expenses	5,436,170
Net Operating Income (Loss)	(1,639,520)
Total Non-Operating Revenue	233,360
Total Non-Operating Expenses	123,263
Income (Loss) Before Operating Transfers	(1,529,423)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (1,529,423)
Current Year Capital Outlay (Enterprise Activity)	\$ 1,225,074

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	\$ 1,364,000
Total Operating Expense	1,287,000
Net Operating Income (Loss)	77,000
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	77,000
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 77,000
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: Sheriff Training Ctr

Total Operating Revenue	\$ 896,000
Total Operating Expense	1,330,000
Net Operating Income (Loss)	(434,000)
Total Non-Operating Revenue	237,000
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(197,000)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (197,000)
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 \$23.9 million, Realignment for Health Services of \$7.9 million, and Tobacco Settlement of \$11.3 million 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 2007-08
Statement of County Revenues
County of Del Norte

Taxes			Federal	
Property Taxes			Public Assistance Administration	5,855,196
County Wide Secured and Unsecured	\$	3,483,039	Public Assistance Programs	6,933,787
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		3,327,688	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		—	Health Grants	—
Total Property Taxes		6,810,727	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,178,809	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	424,376
Property Transfer		88,626	District Attorney Programs	—
Transient Lodging		297,956	Aging Programs	—
Timber Yield		44,913	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	10,290
Utility Users Tax		—	Other	1,874,855
Other		—	Total Federal	15,098,504
Total Other Taxes		1,610,304	Other Aid	
Total Taxes		8,421,031	Other In-Lieu Taxes	13,350
Special Benefit Assessments			Other Governmental Agencies	249,237
Operations		—	Total Other Aid	262,587
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	146,180
Licenses, Permits and Franchises			Property Tax Administrative Fees	165,156
Animal Licenses		62,002	Auditing and Accounting Fees	6,731
Business Licenses		—	Communication Services	56,800
Construction Permits		484,876	Election Services	2,643
Road Privileges and Permits		3,183	Legal Services	485,806
Zoning Permits		21,686	Planning and Engineering Services	292,215
Franchises		502,087	Agricultural Services	25,062
Other		10,490	Civil Process Services	27,607
Total Licenses Permits and Franchises		1,084,324	Court Fees and Costs	228,241
Fines, Forfeitures and Penalties			Booking Fees	48,700
Vehicle Code Fines		—	Estate Fees	—
Other Court Fines		905,311	Human Services	39,159
Forfeitures and Penalties		44,557	Law Enforcement Services	236,259
Penalties and Cost on Delinquent Taxes		246,171	Recording Fees	143,943
Total Fines, Forfeitures and Penalties		1,196,039	Road and Street Services	174,464
Revenue from Use of Money and Property			Health Fees	79,339
Interest		803,313	Mental Health Services	—
Rents and Concessions		26,808	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		830,121	Institutional Care and Services	1,803,256
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	105,690
Highway Users Tax		769,297	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	49,690
Realignment from the Vehicle License Fee Fund		1,740,795	Building Maintenance and Grounds	2,676
Public Assistance Administration		4,411,202	Administrative Services	20,736
Public Assistance Programs		3,978,569	Other	63,291
Realignment for Social Services		1,731,927	Total Charges for Current Services	4,203,644
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,445,855	Other Sales	101,510
Realignment for Mental Health		750,736	Tobacco Settlement	304,084
Medically Indigent Adults		—	Welfare Repayments	13,360
Alcohol and Drug Abuse		326,200	Cancelled Warrants	1,978
Other Aid for Health		503,717	Other	443,390
Realignment for Health Services		487,747	Total Miscellaneous Revenue	864,322
Homeowners' Property Tax Relief		62,226	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	260,702
SB90 Mandated Costs		7,785	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,136,821	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	260,702
Supplemental Law Enforcement Services Fund (SLESF/COPS)		119,098	Total General County Revenues Before Transfers	56,136,033
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		833,408	Total General County Revenues and Transfers In	\$ 56,136,033
Other		5,609,376		
Total State		23,914,759		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Del Norte

General		Public Ways and Facilities	
Board of Supervisors	\$ 405,617	Total Roads	3,459,855
Clerk of the Board	44,812	Total Transportation Terminals	—
Administrative Officer	371,425	Total Transportation Systems	—
Other	554,095	Total Parking Facilities	—
Total Legislative and Administrative	1,375,949	Total Public Ways and Facilities	3,459,855
Finance		Health	
Auditor-Controller	593,218	Total Public Health	2,243,484
Treasurer-Tax Collector	289,406	Total Medical Care	—
Assessor	601,458	Total Mental Health	5,406,916
Other	93,674	Total Drug and Alcohol Abuse Services	753,871
Total Finance	1,577,756	Total Health	8,404,271
Counsel		Sanitation	
County Counsel	327,724	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	327,724	Public Assistance	
Total Personnel	371,425	Welfare	
Total Elections	222,836	Administration	3,374,577
Total Communications	—	Aid Programs - Cash (Grants)	9,315,522
Total Property Management	1,201,165	Total Welfare	12,690,099
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	5,464,311
Courts	—	Other	944,003
Other	236,808	Total Social Services	6,408,314
Total Plant Acquisition	236,808	General Relief	
Total Promotion	103,942	Aid to Indigents	34,177
Total Other General	1,595,640	Indigent Burial	18,600
Total General	7,013,245	Total General Relief	52,777
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	135,325
Trial Court Maintenance of Effort (MOE)	124,085	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	158,544	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	58,173
County Clerk	—	Total Other Public Assistance	58,173
Grand Jury (Including Audit)	24,576	Total Public Assistance	19,344,688
District Attorney-Prosecution	943,924	Education	
District Attorney-Family Support	1,846,729	Total School Administration	—
Public Defender	836,857	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	26,208
Other	—	Total Other Education	44,517
Total Judicial	3,934,715	Total Education	70,725
Total Police Protection	3,721,761	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	345,205
Adult Detention	2,772,993	Total Cultural Services	13,143
Juvenile Detention	2,631,627	Total Veteran Memorial Building	—
Probation	1,358,494	Total Small Craft Harbors	—
Total Detention and Correction	6,763,114	Total Recreation and Cultural	358,348
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	558,985
Protective Inspection		Total Interest on Long-Term Debt	381,715
Agricultural Commissioner	297,306	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	361,447	Total Debt Service	940,700
Other	—	Total General County Expenditures Before Transfers	56,265,599
Total Protective Inspection	658,753	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	246,516	Governmental and Enterprise	—
Coroner	64,586	Total General County Expenditures and Transfers Out	\$ 56,265,599
Emergency Services	180,819		
Planning and Zoning	239,188		
Pound	192,607		
Other	671,708		
Total Other Protection	1,595,424		
Total Public Protection	16,673,767		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 12,978,728	\$ 7,734,457	\$ 5,244,271

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

44

Table 6. Counties Annual Report — Fiscal Year 2007-08
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?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: The Airport Enterprise/Activity was transferred to the Border Coast Regional Airport Authority. The airport 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 2007-08
Statement of County Revenues
County of El Dorado

Taxes			Federal	
Property Taxes			Public Assistance Administration	7,587,345
County Wide Secured and Unsecured	\$	57,813,847	Public Assistance Programs	13,301,389
Less Than County Wide Funds - Secured and Unsecured		5,193,066	Health Administration	243,353
Property Tax In-Lieu of Vehicle License Fees		17,127,236	Workforce Investment Act (WIA)	667,504
Voter Approved Indebtedness		—	Community Development Block Grant	380,498
Prior Year Secured and Unsecured		1,164,977	Health Grants	2,451,399
Total Property Taxes		81,299,126	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		10,420,233	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		553,813	DEA Programs/Drug and Alcohol Programs	538,441
Property Transfer		1,453,961	District Attorney Programs	3,352,653
Transient Lodging		1,822,029	Aging Programs	784,731
Timber Yield		171,647	Senior Citizens Programs	—
Aircraft		—	Road Projects	1,849,889
Construction Development Taxes		—	Law Enforcement	220,363
Utility Users Tax		—	Other	4,629,139
Other		90	Total Federal	36,006,704
Total Other Taxes		14,421,773	Other Aid	
Total Taxes		95,720,899	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	751,588
Operations		—	Total Other Aid	751,588
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,265,926
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,121,035
Animal Licenses		218,646	Auditing and Accounting Fees	640,705
Business Licenses		356,825	Communication Services	25,104
Construction Permits		15,975,633	Election Services	241,713
Road Privileges and Permits		92,067	Legal Services	127,270
Zoning Permits		325,199	Planning and Engineering Services	3,505,928
Franchises		1,942,444	Agricultural Services	13,006
Other		1,371,591	Civil Process Services	72,989
Total Licenses Permits and Franchises		20,282,405	Court Fees and Costs	3,574,605
Fines, Forfeitures and Penalties			Booking Fees	165,262
Vehicle Code Fines		343,100	Estate Fees	201,159
Other Court Fines		1,069,665	Human Services	164,859
Forfeitures and Penalties		260,099	Law Enforcement Services	611,234
Penalties and Cost on Delinquent Taxes		2,902,733	Recording Fees	1,603,197
Total Fines, Forfeitures and Penalties		4,575,597	Road and Street Services	1,061,140
Revenue from Use of Money and Property			Health Fees	182,243
Interest		7,560,128	Mental Health Services	663,230
Rents and Concessions		99,660	California Children Services	—
Royalties		—	Sanitation Services	142,865
Total Revenue from the Use of Money and Property		7,659,788	Institutional Care and Services	557,703
Aid from Other Governmental Agencies			Library Services	233,529
State			Park and Recreation Fees	47,814
Highway Users Tax		6,111,926	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		7,760,812	Building Maintenance and Grounds	—
Public Assistance Administration		7,559,543	Administrative Services	—
Public Assistance Programs		5,553,432	Other	6,233,918
Realignment for Social Services		4,979,393	Total Charges for Current Services	23,456,434
Health:			Miscellaneous Revenue	
Aid for Mental Health		6,732,863	Other Sales	279,281
Realignment for Mental Health		2,607,566	Tobacco Settlement	1,727,849
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		89,398	Cancelled Warrants	—
Other Aid for Health		5,979,806	Other	3,447,449
Realignment for Health Services		1,899,354	Total Miscellaneous Revenue	5,454,579
Homeowners' Property Tax Relief		676,763	Other Financing Sources	
Open Space Tax Relief		41,874	Sale of Fixed Assets	20,398
SB90 Mandated Costs		348,592	Proceeds from the Sale of Bonds	—
Public Safety Fund		8,933,853	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	20,398
Supplemental Law Enforcement Services Fund (SLESF/COPS)		958,663	Total General County Revenues Before Transfers	274,278,845
Office of Criminal Justice and Planning Programs		5,879	Transfers In	
Library		97,445	Total Transfers In from Enterprises	—
District Attorney Programs		1,620,908	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,064,181
Law Enforcement		483,501	Total General County Revenues and Transfers In	\$ 275,343,026
Other		17,908,882		
Total State		80,350,453		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of El Dorado

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,416,626	Total Roads	62,149,155
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,783,830	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	3,200,456	Total Public Ways and Facilities	62,149,155
Finance		Health	
Auditor-Controller	3,029,487	Total Public Health	15,946,492
Treasurer-Tax Collector	3,000,245	Total Medical Care	—
Assessor	4,184,329	Total Mental Health	16,366,498
Other	561,500	Total Drug and Alcohol Abuse Services	3,427,173
Total Finance	10,775,561	Total Health	35,740,163
Counsel		Sanitation	
County Counsel	2,480,029	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,480,029	Public Assistance	
Total Personnel	1,071,096	Welfare	
Total Elections	1,399,480	Administration	13,560,882
Total Communications	3,869,048	Aid Programs - Cash (Grants)	13,884,924
Total Property Management	4,208,564	Total Welfare	27,445,806
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	6,875,683
Courts	—	Other	7,021,403
Other	6,116,388	Total Social Services	13,897,086
Total Plant Acquisition	6,116,388	General Relief	
Total Promotion	588,475	Aid to Indigents	148,212
Total Other General	8,459,659	Indigent Burial	—
Total General	42,168,756	Total General Relief	148,212
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	438,854
Trial Court Maintenance of Effort (MOE)	796,306	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	211,491	Workforce Investment Act (WIA)	—
Other Trial Court	4,600,837	Other	3,321,638
County Clerk	—	Total Other Public Assistance	3,321,638
Grand Jury (Including Audit)	241,344	Total Public Assistance	45,251,596
District Attorney-Prosecution	8,178,204	Education	
District Attorney-Family Support	4,783,109	Total School Administration	—
Public Defender	2,939,524	Total Library Services	3,144,902
Court Appointed Counsel	—	Total Agricultural Education	325,788
Other	—	Total Other Education	—
Total Judicial	21,750,815	Total Education	3,470,690
Total Police Protection	31,315,481	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,056,993
Adult Detention	14,131,107	Total Cultural Services	126,023
Juvenile Detention	4,858,641	Total Veteran Memorial Building	—
Probation	7,534,487	Total Small Craft Harbors	—
Total Detention and Correction	26,524,235	Total Recreation and Cultural	1,183,016
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	6,933,980	Total Retirement of Long-Term Debt	1,934,855
Protective Inspection		Total Interest on Long-Term Debt	351,797
Agricultural Commissioner	1,467,448	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	6,475,623	Total Debt Service	2,286,652
Other	—	Total General County Expenditures Before Transfers	299,356,467
Total Protective Inspection	7,943,071	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	74,057
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,382,502	Governmental and Enterprise	1,038,180
Coroner	869,688	Total General County Expenditures and Transfers Out	\$ 300,468,704
Emergency Services	656,450		
Planning and Zoning	3,580,393		
Pound	2,328,398		
Other	3,821,426		
Total Other Protection	12,638,857		
Total Public Protection	107,106,439		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 148,065,304	\$ 116,590,573	\$ 31,474,731

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ —	\$ 37,852	\$ 17,472
Total State Construction Loans				221,694	—	37,852	17,472
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	12,842,940
Equipment 2005	—	—	—	—	—	—	407,553
General Fund Loan	—	—	—	—	—	—	55,817
Postclosure Landfill Liability	—	—	—	—	—	—	8,109,468
Total Other Long-Term Debt Schedule				—	—	—	21,415,778
County Total Bonds and Other Long-Term Debt				\$ 221,694	\$ —	\$ 37,852	\$ 21,433,250
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	6,820,821				

* Maximum Repayment Obligation, Ending 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	\$ 40,091
Local Cash Grants	523,043
State Cash Grants	30,770
Federal Cash Grants	23,634
Other Revenues	10,750
Total Revenues	628,288
Purchased Transportation	561,965
Other Expenses	36,697
Total Expenses	598,662
Net Transit Income (Loss)	29,626
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 29,626
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 2007-08
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	\$ 710,519
Total Operating Expenses	1,211,629
Net Operating Income (Loss)	(501,110)
Total Non-Operating Revenue	1,055,172
Total Non-Operating Expenses	5,108
Income (Loss) Before Operating Transfers	548,954
Transfers In from the County	74,057
Transfers Out to the County	—
Net Transfers In (Out)	74,057
Net Income (Loss)	\$ 623,011
Current Year Capital Outlay (Enterprise Activity)	\$ 1,697,434

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 2007-08
Statement of County Revenues
County of Fresno

Taxes			Federal	
Property Taxes			Public Assistance Administration	124,656,379
County Wide Secured and Unsecured	\$	87,185,659	Public Assistance Programs	155,041,837
Less Than County Wide Funds - Secured and Unsecured		9,258,426	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		94,615,653	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	5,143,055
Prior Year Secured and Unsecured		46,983	Health Grants	10,968,829
Total Property Taxes		191,106,721	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		19,056,314	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		8,224,120	DEA Programs/Drug and Alcohol Programs	1,101,498
Property Transfer		2,555,553	District Attorney Programs	—
Transient Lodging		—	Aging Programs	—
Timber Yield		36,432	Senior Citizens Programs	—
Aircraft		367,964	Road Projects	10,470,055
Construction Development Taxes		433,379	Law Enforcement	4,934,523
Utility Users Tax		—	Other	2,277,880
Other		13,893,986	Total Federal	314,594,056
Total Other Taxes		44,567,748	Other Aid	
Total Taxes		235,674,469	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	9,387,019
Operations		—	Total Other Aid	9,387,019
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	268,797
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,958,377
Animal Licenses		54,086	Auditing and Accounting Fees	2,857,180
Business Licenses		585,053	Communication Services	—
Construction Permits		2,952,021	Election Services	315,002
Road Privileges and Permits		335,296	Legal Services	701,994
Zoning Permits		556,126	Planning and Engineering Services	7,861,567
Franchises		4,309,327	Agricultural Services	2,050,059
Other		199,409	Civil Process Services	847,538
Total Licenses Permits and Franchises		8,991,318	Court Fees and Costs	6,815,355
Fines, Forfeitures and Penalties			Booking Fees	78,044
Vehicle Code Fines		3,932,384	Estate Fees	427,922
Other Court Fines		7,904,201	Human Services	—
Forfeitures and Penalties		890,851	Law Enforcement Services	16,882,709
Penalties and Cost on Delinquent Taxes		312,249	Recording Fees	3,409,793
Total Fines, Forfeitures and Penalties		13,039,685	Road and Street Services	8,768,992
Revenue from Use of Money and Property			Health Fees	19,581,219
Interest		9,884,174	Mental Health Services	930,000
Rents and Concessions		2,923,445	California Children Services	2,725,823
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		12,807,619	Institutional Care and Services	16,139,453
Aid from Other Governmental Agencies			Library Services	1,690,905
State			Park and Recreation Fees	832,673
Highway Users Tax		11,823,647	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	3,399,260
Realignment from the Vehicle License Fee Fund		44,380,037	Building Maintenance and Grounds	1,511,190
Public Assistance Administration		117,514,596	Administrative Services	1,184,133
Public Assistance Programs		79,739,706	Other	3,873,475
Realignment for Social Services		49,159,243	Total Charges for Current Services	106,111,460
Health:			Miscellaneous Revenue	
Aid for Mental Health		21,195,296	Other Sales	461,999
Realignment for Mental Health		21,660,347	Tobacco Settlement	2,393,883
Medically Indigent Adults		561,426	Welfare Repayments	949,192
Alcohol and Drug Abuse		3,794,152	Cancelled Warrants	—
Other Aid for Health		2,368,252	Other	2,086,935
Realignment for Health Services		9,776,621	Total Miscellaneous Revenue	5,892,009
Homeowners' Property Tax Relief		1,214,545	Other Financing Sources	
Open Space Tax Relief		5,270,408	Sale of Fixed Assets	12,644
SB90 Mandated Costs		—	Proceeds from the Sale of Bonds	—
Public Safety Fund		60,006,640	Other Long-Term Debt Proceeds	50,398,076
Other:			Total Other Financing Sources	50,410,720
Supplemental Law Enforcement Services Fund (SLESF/COPS)		299,028	Total General County Revenues Before Transfers	1,258,133,577
Office of Criminal Justice and Planning Programs		7,479,903	Transfers In	
Library		3,552,903	Total Transfers In from Enterprises	—
District Attorney Programs		8,854,968	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		7,559,520		
Other		45,013,984	Total General County Revenues and Transfers In	\$ 1,258,133,577
Total State		501,225,222		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Fresno

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,356,510	Total Roads	55,895,048
Clerk of the Board	831,410	Total Transportation Terminals	—
Administrative Officer	1,861,720	Total Transportation Systems	841,221
Other	3,196,027	Total Parking Facilities	—
Total Legislative and Administrative	7,245,667	Total Public Ways and Facilities	56,736,269
Finance		Health	
Auditor-Controller	6,177,257	Total Public Health	72,907,841
Treasurer-Tax Collector	2,979,128	Total Medical Care	22,613,124
Assessor	12,260,716	Total Mental Health	81,241,109
Other	675,858	Total Drug and Alcohol Abuse Services	19,397,512
Total Finance	22,092,959	Total Health	196,159,586
Counsel		Sanitation	
County Counsel	3,393,411	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,393,411	Public Assistance	
Total Personnel	2,089,980	Welfare	
Total Elections	6,276,333	Administration	180,901,277
Total Communications	—	Aid Programs - Cash (Grants)	231,711,260
Total Property Management	15,749,073	Total Welfare	412,612,537
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	90,936,734
Courts	—	Other	—
Other	6,170,249	Total Social Services	90,936,734
Total Plant Acquisition	6,170,249	General Relief	
Total Promotion	200,087	Aid to Indigents	5,534,569
Total Other General	6,011,704	Indigent Burial	—
Total General	69,229,463	Total General Relief	5,534,569
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	205,718
Trial Court Maintenance of Effort (MOE)	14,758,944	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,812,888	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	5,179,441
County Clerk	—	Total Other Public Assistance	5,179,441
Grand Jury (Including Audit)	48,983	Total Public Assistance	514,468,999
District Attorney-Prosecution	32,052,506	Education	
District Attorney-Family Support	23,777,646	Total School Administration	—
Public Defender	14,058,278	Total Library Services	33,219,724
Court Appointed Counsel	5,250,867	Total Agricultural Education	513,490
Other	1,747,065	Total Other Education	—
Total Judicial	94,507,177	Total Education	33,733,214
Total Police Protection	85,081,190	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	3,437,332
Adult Detention	68,420,304	Total Cultural Services	—
Juvenile Detention	31,996,538	Total Veteran Memorial Building	—
Probation	25,992,205	Total Small Craft Harbors	—
Total Detention and Correction	126,409,047	Total Recreation and Cultural	3,437,332
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	13,975,000
Protective Inspection		Total Interest on Long-Term Debt	21,974,313
Agricultural Commissioner	9,638,949	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	35,949,313
Other	872,972	Total General County Expenditures Before Transfers	1,256,974,584
Total Protective Inspection	10,511,921	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	590,807	Operating Transfers Between Funds Other Than	—
Recorder	2,213,741	Governmental and Enterprise	—
Coroner	2,112,192	Total General County Expenditures and Transfers Out	\$ 1,256,974,584
Emergency Services	—		
Planning and Zoning	23,781,207		
Pound	—		
Other	2,053,126		
Total Other Protection	30,751,073		
Total Public Protection	347,260,408		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 376,507,257	\$ 241,688,930	\$ 134,818,327

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 172,940,000	\$ 11,970,000
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	6,130,000	396,767,749
POB - Reduce Pension Liability	2006	2029	2046	390,151,314	—	—	—
Total Pension Obligation Bonds				1,095,014,063	704,862,749	179,070,000	525,792,749
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	41,156,139
Disposal Site Comp Absences	—	—	—	—	—	—	64,232
Postclosure Landfill Liability	—	—	—	—	—	—	25,957,797
Total Other Long-Term Debt Schedule				—	—	—	67,178,168
County Total Bonds and Other Long-Term Debt				\$ 1,095,014,063	\$ 704,862,749	\$ 179,070,000	\$ 592,970,917

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 136,814,686

* Maximum Repayment Obligation, Ending 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	\$ —
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>\$ —</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 2007-08
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	\$ 10,824,657
Total Operating Expenses	12,119,103
Net Operating Income (Loss)	(1,294,446)
Total Non-Operating Revenues	4,705,528
Total Non-Operating Expenses	430,007
Income (Loss) Before Operating Transfers	2,981,075
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 2,981,075
Current Year Capital Outlay (Enterprise Activity)	\$ 1,584,988

Other Enterprise Statement of Revenues and Expenses: Parking

Total Operating Revenue	\$ 692,149
Total Operating Expense	624,968
Net Operating Income (Loss)	67,181
Total Non-Operating Revenue	2,804
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	69,985
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 69,985
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-cent (\$0.00125) 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 \$13.9 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. Informational Note: The Long-Term Debt, POB - Reduce Pension Liability, was removed from the report because it was determined to be a debt of the Fresno County Tobacco Funding Corporation.
Reference: Table 6, Statement of Long-Term Debt

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Glenn

Taxes			Federal	
Property Taxes			Public Assistance Administration	4,920,614
County Wide Secured and Unsecured	\$	5,374,739	Public Assistance Programs	7,627,433
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		3,044,219	Workforce Investment Act (WIA)	602,724
Voter Approved Indebtedness		—	Community Development Block Grant	1,535,538
Prior Year Secured and Unsecured		83,470	Health Grants	174,599
Total Property Taxes		8,502,428	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,203,372	Office of Criminal Justice and Planning Programs	171,513
Transportation Tax (Non-Transit)		274,126	DEA Programs/Drug and Alcohol Programs	580,127
Property Transfer		111,129	District Attorney Programs	828,142
Transient Lodging		3,945	Aging Programs	—
Timber Yield		3,621	Senior Citizens Programs	—
Aircraft		17,593	Road Projects	271,695
Construction Development Taxes		—	Law Enforcement	467,052
Utility Users Tax		—	Other	463,752
Other		—	Total Federal	17,643,189
Total Other Taxes		1,613,786	Other Aid	
Total Taxes		10,116,214	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	1,220,022
Operations		60,556	Total Other Aid	1,220,022
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		60,556	Assessments and Tax Collection Fees	83,894
Licenses, Permits and Franchises			Property Tax Administrative Fees	264,726
Animal Licenses		71,314	Auditing and Accounting Fees	27,535
Business Licenses		—	Communication Services	937
Construction Permits		312,760	Election Services	29,598
Road Privileges and Permits		13,884	Legal Services	32,529
Zoning Permits		112,212	Planning and Engineering Services	181,198
Franchises		593,647	Agricultural Services	157,387
Other		25,510	Civil Process Services	19,675
Total Licenses Permits and Franchises		1,129,327	Court Fees and Costs	321,314
Fines, Forfeitures and Penalties			Booking Fees	5,741
Vehicle Code Fines		928,102	Estate Fees	129,802
Other Court Fines		542,023	Human Services	100,259
Forfeitures and Penalties		150,761	Law Enforcement Services	224,401
Penalties and Cost on Delinquent Taxes		275,349	Recording Fees	138,827
Total Fines, Forfeitures and Penalties		1,896,235	Road and Street Services	52,169
Revenue from Use of Money and Property			Health Fees	338,355
Interest		636,689	Mental Health Services	196,283
Rents and Concessions		83,271	California Children Services	1,480
Royalties		17,402	Sanitation Services	—
Total Revenue from the Use of Money and Property		737,362	Institutional Care and Services	104,480
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	11,886
Highway Users Tax		1,573,956	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	597,883
Realignment from the Vehicle License Fee Fund		1,902,599	Building Maintenance and Grounds	—
Public Assistance Administration		4,290,993	Administrative Services	—
Public Assistance Programs		1,731,540	Other	1,226,699
Realignment for Social Services		2,019,800	Total Charges for Current Services	4,247,058
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,787,770	Other Sales	6,672
Realignment for Mental Health		760,751	Tobacco Settlement	292,432
Medically Indigent Adults		2,199,719	Welfare Repayments	11,814
Alcohol and Drug Abuse		646,905	Cancelled Warrants	3,141
Other Aid for Health		1,786,959	Other	255,302
Realignment for Health Services		430,525	Total Miscellaneous Revenue	569,361
Homeowners' Property Tax Relief		68,986	Other Financing Sources	
Open Space Tax Relief		1,044,684	Sale of Fixed Assets	—
SB90 Mandated Costs		23,159	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,652,024	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		118,820	Total General County Revenues Before Transfers	64,736,336
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		353,133	Total Transfers In from Enterprises	26,382
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,013,531
Law Enforcement		802,354	Total General County Revenues and Transfers In	\$ 65,776,249
Other		3,922,335		
Total State		27,117,012		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Glenn

General		Public Ways and Facilities	
Board of Supervisors	\$ 497,932	Total Roads	3,644,844
Clerk of the Board	246,862	Total Transportation Terminals	—
Administrative Officer	193,923	Total Transportation Systems	—
Other	6,491	Total Parking Facilities	—
Total Legislative and Administrative	945,208	Total Public Ways and Facilities	3,644,844
Finance		Health	
Auditor-Controller	398,537	Total Public Health	5,101,299
Treasurer-Tax Collector	126,973	Total Medical Care	333,113
Assessor	1,112,635	Total Mental Health	6,426,487
Other	311,320	Total Drug and Alcohol Abuse Services	1,383,406
Total Finance	1,949,465	Total Health	13,244,305
Counsel		Sanitation	
County Counsel	100,756	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	100,756	Public Assistance	
Total Personnel	153,299	Welfare	
Total Elections	471,561	Administration	9,324,659
Total Communications	—	Aid Programs - Cash (Grants)	4,995,442
Total Property Management	1,031,472	Total Welfare	14,320,101
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	6,325,592
Courts	345,372	Other	—
Other	—	Total Social Services	6,325,592
Total Plant Acquisition	345,372	General Relief	
Total Promotion	6,500	Aid to Indigents	99,769
Total Other General	842,400	Indigent Burial	1,927
Total General	5,846,033	Total General Relief	101,696
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	48,438
Trial Court Maintenance of Effort (MOE)	293,016	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	374,576	Workforce Investment Act (WIA)	602,724
Other Trial Court	259,093	Other	908,085
County Clerk	—	Total Other Public Assistance	1,510,809
Grand Jury (Including Audit)	38,961	Total Public Assistance	22,306,636
District Attorney-Prosecution	1,181,724	Education	
District Attorney-Family Support	833,809	Total School Administration	—
Public Defender	373,023	Total Library Services	145,416
Court Appointed Counsel	—	Total Agricultural Education	262,048
Other	15	Total Other Education	—
Total Judicial	3,354,217	Total Education	407,464
Total Police Protection	5,829,512	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	3,163,852	Total Cultural Services	—
Juvenile Detention	990,751	Total Veteran Memorial Building	—
Probation	1,275,191	Total Small Craft Harbors	—
Total Detention and Correction	5,429,794	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	430,545	Total Retirement of Long-Term Debt	280,469
Protective Inspection		Total Interest on Long-Term Debt	141,823
Agricultural Commissioner	1,913,232	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	472,615	Total Debt Service	422,292
Other	—	Total General County Expenditures Before Transfers	66,249,879
Total Protective Inspection	2,385,847	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	513,267	Governmental and Enterprise	—
Coroner	83,622	Total General County Expenditures and Transfers Out	\$ 66,249,879
Emergency Services	33,373		
Planning and Zoning	1,573,422		
Pound	454,177		
Other	290,529		
Total Other Protection	2,948,390		
Total Public Protection	20,378,305		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 32,632,445	\$ 13,070,647	\$ 19,561,798

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ —	\$ 38,928	\$ 71,072
Orland Airport Fuel Facility	2000	—	—	120,000	—	38,400	76,800
Total State Construction Loans				245,000	—	77,328	147,872
Other Long-Term Debt Schedule							
Advance From Other Funds	—	—	—	—	—	—	29,797
Automatic Tarping Machine	—	—	—	—	—	—	42,023
Cash Advance from Other Funds	—	—	—	—	—	—	258,890
Caterpillar 826G Landfill Compactor	—	—	—	—	—	—	210,285
Compensated Absences	—	—	—	—	—	—	1,932,427
Compensated Absences - Ent.	—	—	—	—	—	—	24,718
Ford Expedition-OPD	—	—	—	—	—	—	26,653
Jail Facility Refinance	—	—	—	—	—	—	216,917
Landfill Closure	—	—	—	—	—	—	6,151,981
Orland Airport S-S Fuel Terminal	—	—	—	—	—	—	7,366
PPWA Software	—	—	—	—	—	—	52,506
Willows Airport S-S Fuel Terminal	—	—	—	—	—	—	8,066
Total Other Long-Term Debt Schedule				—	—	—	8,961,629
County Total Bonds and Other Long-Term Debt				\$ 245,000	\$ —	\$ 77,328	\$ 9,109,501

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 5,778,030

* Maximum Repayment Obligation, Ending 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	46,475
Total Non-Operating Expenses	15,000
Net Non-Operating Income	31,475
Net Income Before Extraordinary Items	31,475
Extraordinary Items	—
Income (Loss) Before Operating Transfers	31,475
Transfers In from the County	—
Transfers Out to the County	21,382
Net Transfers In (Out)	(21,382)
Net Income (Loss)	\$ 10,093
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 124,068
Local Cash Grants	760,783
State Cash Grants	121,042
Federal Cash Grants	—
Other Revenues	56,285
Total Revenues	1,062,178
Purchased Transportation	537,067
Other Expenses	538,089
Total Expenses	1,075,156
Net Transit Income (Loss)	(12,978)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (12,978)
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 2007-08
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	\$	623,719
Total Operating Expenses		649,548
Net Operating Income (Loss)		(25,829)
Total Non-Operating Revenue		323,121
Total Non-Operating Expenses		14,342
Income (Loss) Before Operating Transfers		282,950
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	282,950
Current Year Capital Outlay (Enterprise Activity)	\$	299,205

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	1,259,297
Total Operating Expenses		3,389,856
Net Operating Income (Loss)		(2,130,559)
Total Non-Operating Revenues		172,351
Total Non-Operating Expenses		48,753
Income (Loss) Before Operating Transfers		(2,006,961)
Transfers In from the County		—
Transfers Out to the County		5,000
Net Transfers In (Out)		(5,000)
Net Income (Loss)	\$	(2,011,961)
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 2007-08
Statement of County Revenues
County of Humboldt

Taxes			Federal	
Property Taxes			Public Assistance Administration	19,876,920
County Wide Secured and Unsecured	\$	16,664,206	Public Assistance Programs	12,104,776
Less Than County Wide Funds - Secured and Unsecured		4,235,074	Health Administration	1,474,952
Property Tax In-Lieu of Vehicle License Fees		13,386,411	Workforce Investment Act (WIA)	5,497,460
Voter Approved Indebtedness		—	Community Development Block Grant	441,973
Prior Year Secured and Unsecured		164,048	Health Grants	7,224,683
Total Property Taxes		34,449,739	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		4,215,503	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		961,848	DEA Programs/Drug and Alcohol Programs	1,777,698
Property Transfer		692,509	District Attorney Programs	—
Transient Lodging		965,198	Aging Programs	—
Timber Yield		1,297,741	Senior Citizens Programs	—
Aircraft		79,743	Road Projects	—
Construction Development Taxes		—	Law Enforcement	649,605
Utility Users Tax		—	Other	2,135,503
Other		—	Total Federal	51,183,570
Total Other Taxes		8,212,542	Other Aid	
Total Taxes		42,662,281	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	429,213
Licenses, Permits and Franchises			Property Tax Administrative Fees	667,746
Animal Licenses		349,340	Auditing and Accounting Fees	18,035
Business Licenses		467,868	Communication Services	—
Construction Permits		992,627	Election Services	29,696
Road Privileges and Permits		60,326	Legal Services	577,159
Zoning Permits		—	Planning and Engineering Services	603,504
Franchises		1,342,873	Agricultural Services	94,785
Other		103,431	Civil Process Services	82,349
Total Licenses Permits and Franchises		3,316,465	Court Fees and Costs	1,690,318
Fines, Forfeitures and Penalties			Booking Fees	562,331
Vehicle Code Fines		1,813,992	Estate Fees	447,386
Other Court Fines		27,518	Human Services	258,185
Forfeitures and Penalties		679,213	Law Enforcement Services	169,408
Penalties and Cost on Delinquent Taxes		663,813	Recording Fees	460,505
Total Fines, Forfeitures and Penalties		3,184,536	Road and Street Services	1,691,147
Revenue from Use of Money and Property			Health Fees	2,456,278
Interest		1,711,642	Mental Health Services	1,794,910
Rents and Concessions		25,678	California Children Services	—
Royalties		—	Sanitation Services	172,225
Total Revenue from the Use of Money and Property		1,737,320	Institutional Care and Services	597,982
Aid from Other Governmental Agencies			Library Services	78,882
State			Park and Recreation Fees	339,864
Highway Users Tax		3,467,181	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		13,369,455	Building Maintenance and Grounds	—
Public Assistance Administration		13,880,082	Administrative Services	96,977
Public Assistance Programs		8,997,971	Other	181,233
Realignment for Social Services		8,294,710	Total Charges for Current Services	13,500,118
Health:			Miscellaneous Revenue	
Aid for Mental Health		8,210,096	Other Sales	189,420
Realignment for Mental Health		4,191,625	Tobacco Settlement	1,398,627
Medically Indigent Adults		767,109	Welfare Repayments	1,013,451
Alcohol and Drug Abuse		1,285,276	Cancelled Warrants	17,447
Other Aid for Health		2,379,478	Other	3,129,229
Realignment for Health Services		3,309,604	Total Miscellaneous Revenue	5,748,174
Homeowners' Property Tax Relief		385,760	Other Financing Sources	
Open Space Tax Relief		217,007	Sale of Fixed Assets	—
SB90 Mandated Costs		47,288	Proceeds from the Sale of Bonds	—
Public Safety Fund		6,772,308	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		202,996	Total General County Revenues Before Transfers	228,045,473
Office of Criminal Justice and Planning Programs		213,171	Transfers In	
Library		127,533	Total Transfers In from Enterprises	—
District Attorney Programs		4,839,969	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		2,671,713	Total General County Revenues and Transfers In	\$ 228,045,473
Other		23,082,677		
Total State		106,713,009		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Humboldt

General		Public Ways and Facilities	
Board of Supervisors	\$ 918,483	Total Roads	24,066,656
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	727,827	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,646,310	Total Public Ways and Facilities	24,066,656
Finance		Health	
Auditor-Controller	1,052,967	Total Public Health	25,198,309
Treasurer-Tax Collector	928,014	Total Medical Care	2,260,812
Assessor	2,198,807	Total Mental Health	24,469,375
Other	448,847	Total Drug and Alcohol Abuse Services	2,491,873
Total Finance	4,628,635	Total Health	54,420,369
Counsel		Sanitation	
County Counsel	2,131,456	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,131,456	Public Assistance	
Total Personnel	663,890	Welfare	
Total Elections	1,130,269	Administration	42,803,836
Total Communications	—	Aid Programs - Cash (Grants)	10,923,479
Total Property Management	2,383,665	Total Welfare	53,727,315
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	7,549,255
Courts	1,163,297	Other	—
Other	2,289,709	Total Social Services	7,549,255
Total Plant Acquisition	3,453,006	General Relief	
Total Promotion	191,090	Aid to Indigents	1,742,913
Total Other General	392,365	Indigent Burial	—
Total General	16,620,686	Total General Relief	1,742,913
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	114,502
Trial Court Maintenance of Effort (MOE)	933,602	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	273,644	Workforce Investment Act (WIA)	3,045,842
Other Trial Court	313,253	Other	—
County Clerk	—	Total Other Public Assistance	3,045,842
Grand Jury (Including Audit)	65,325	Total Public Assistance	66,179,827
District Attorney-Prosecution	4,280,345	Education	
District Attorney-Family Support	4,913,930	Total School Administration	—
Public Defender	2,842,544	Total Library Services	2,762,431
Court Appointed Counsel	63,835	Total Agricultural Education	139,525
Other	—	Total Other Education	—
Total Judicial	13,686,478	Total Education	2,901,956
Total Police Protection	13,228,912	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	785,599
Adult Detention	10,637,537	Total Cultural Services	—
Juvenile Detention	2,520,315	Total Veteran Memorial Building	32,829
Probation	5,693,875	Total Small Craft Harbors	—
Total Detention and Correction	18,851,727	Total Recreation and Cultural	818,428
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	533,063	Total Retirement of Long-Term Debt	1,091,420
Protective Inspection		Total Interest on Long-Term Debt	875,207
Agricultural Commissioner	536,226	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,455,828	Total Debt Service	1,966,627
Other	—	Total General County Expenditures Before Transfers	222,765,677
Total Protective Inspection	1,992,054	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	10,673	Operating Transfers Between Funds Other Than	—
Recorder	732,877	Governmental and Enterprise	—
Coroner	673,757	Total General County Expenditures and Transfers Out	\$ 222,765,677
Emergency Services	246,845		
Planning and Zoning	4,003,780		
Pound	1,179,794		
Other	651,168		
Total Other Protection	7,498,894		
Total Public Protection	55,791,128		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 71,002,508	\$ 45,132,547	\$ 25,869,961

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	—	—	—	—	—	—	\$ 12,236
Biological Laboratory	—	—	—	—	—	—	179,776
Compensated Absences	—	—	—	—	—	—	15,996,037
Enterprise Compensated Absences	—	—	—	—	—	—	70,870
Imaging Equip Lease	—	—	—	—	—	—	20,492
Total Other Long-Term Debt Schedule				—	—	—	16,279,411
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 16,279,411

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 28,997,515
--------------------------------	----------------------

* Maximum Repayment Obligation, Ending 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 2007-08
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	\$ 2,421,704
Total Operating Expenses	2,842,397
Net Operating Income (Loss)	(420,693)
Total Non-Operating Revenue	5,262,955
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	4,842,262
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 4,842,262
Current Year Capital Outlay (Enterprise Activity)	\$ 9,048,606

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 286,957
Total Operating Expenses	545,173
Net Operating Income (Loss)	(258,216)
Total Non-Operating Revenues	—
Total Non-Operating Expenses	62,479
Income (Loss) Before Operating Transfers	(320,695)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (320,695)
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 2007-08
Statement of County Revenues
County of Imperial

Taxes			Federal	
Property Taxes			Public Assistance Administration	20,927,133
County Wide Secured and Unsecured	\$	10,523,333	Public Assistance Programs	14,988,949
Less Than County Wide Funds - Secured and Unsecured		2,715,875	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		17,185,678	Workforce Investment Act (WIA)	4,268,198
Voter Approved Indebtedness		—	Community Development Block Grant	980,424
Prior Year Secured and Unsecured		7,358,149	Health Grants	89,743
Total Property Taxes		37,783,035	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,212,815	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		75,912	DEA Programs/Drug and Alcohol Programs	1,253,645
Property Transfer		332,300	District Attorney Programs	—
Transient Lodging		10,509	Aging Programs	786,338
Timber Yield		—	Senior Citizens Programs	—
Aircraft		48,790	Road Projects	—
Construction Development Taxes		—	Law Enforcement	525,125
Utility Users Tax		—	Other	5,238,860
Other		—	Total Federal	49,058,415
Total Other Taxes		3,680,326	Other Aid	
Total Taxes		41,463,361	Other In-Lieu Taxes	400,719
Special Benefit Assessments			Other Governmental Agencies	375,527
Operations		—	Total Other Aid	776,246
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	662,975
Licenses, Permits and Franchises			Property Tax Administrative Fees	566,359
Animal Licenses		14,551	Auditing and Accounting Fees	470,710
Business Licenses		263,254	Communication Services	—
Construction Permits		2,310,428	Election Services	42,034
Road Privileges and Permits		396,160	Legal Services	27,574
Zoning Permits		88,200	Planning and Engineering Services	56,799
Franchises		400,346	Agricultural Services	680,107
Other		1,501,401	Civil Process Services	64,559
Total Licenses Permits and Franchises		4,974,340	Court Fees and Costs	1,448,497
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		3,875,640	Estate Fees	158,900
Other Court Fines		1,504,057	Human Services	56,523
Forfeitures and Penalties		82,778	Law Enforcement Services	618,934
Penalties and Cost on Delinquent Taxes		244,759	Recording Fees	702,159
Total Fines, Forfeitures and Penalties		5,707,234	Road and Street Services	258,523
Revenue from Use of Money and Property			Health Fees	994,242
Interest		2,390,806	Mental Health Services	619,858
Rents and Concessions		306,705	California Children Services	900
Royalties		—	Sanitation Services	889,044
Total Revenue from the Use of Money and Property		2,697,511	Institutional Care and Services	3,919,289
Aid from Other Governmental Agencies			Library Services	5,129
State			Park and Recreation Fees	47,767
Highway Users Tax		3,621,840	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	51,656
Realignment from the Vehicle License Fee Fund		13,272,609	Building Maintenance and Grounds	469,952
Public Assistance Administration		18,457,094	Administrative Services	—
Public Assistance Programs		15,125,754	Other	9,496,125
Realignment for Social Services		10,531,727	Total Charges for Current Services	22,308,615
Health:			Miscellaneous Revenue	
Aid for Mental Health		2,535,739	Other Sales	57,895
Realignment for Mental Health		3,550,775	Tobacco Settlement	4,076,269
Medically Indigent Adults		8,925,598	Welfare Repayments	—
Alcohol and Drug Abuse		1,558,293	Cancelled Warrants	29,323
Other Aid for Health		5,971,549	Other	3,656,889
Realignment for Health Services		3,402,865	Total Miscellaneous Revenue	7,820,376
Homeowners' Property Tax Relief		193,354	Other Financing Sources	
Open Space Tax Relief		560,024	Sale of Fixed Assets	25,662
SB90 Mandated Costs		349,110	Proceeds from the Sale of Bonds	—
Public Safety Fund		10,212,501	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	25,662
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—	Total General County Revenues Before Transfers	252,056,245
Office of Criminal Justice and Planning Programs		465,439	Transfers In	
Library		35,418	Total Transfers In from Enterprises	1,440,053
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	2,423,294
Law Enforcement		5,013,673	Total General County Revenues and Transfers In	\$ 255,919,592
Other		13,441,123		
Total State		117,224,485		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Imperial

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,096,077	Total Roads	10,145,383
Clerk of the Board	280,609	Total Transportation Terminals	—
Administrative Officer	1,303,999	Total Transportation Systems	—
Other	1,595,000	Total Parking Facilities	—
Total Legislative and Administrative	4,275,685	Total Public Ways and Facilities	10,145,383
Finance		Health	
Auditor-Controller	1,452,921	Total Public Health	21,244,831
Treasurer-Tax Collector	1,185,877	Total Medical Care	—
Assessor	1,991,574	Total Mental Health	16,934,573
Other	299,260	Total Drug and Alcohol Abuse Services	2,641,942
Total Finance	4,929,632	Total Health	40,821,346
Counsel		Sanitation	
County Counsel	1,940,734	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,940,734	Public Assistance	
Total Personnel	1,249,911	Welfare	
Total Elections	1,195,221	Administration	21,351,053
Total Communications	—	Aid Programs - Cash (Grants)	41,054,920
Total Property Management	5,579,255	Total Welfare	62,405,973
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	15,551,665
Courts	—	Other	—
Other	1,690,083	Total Social Services	15,551,665
Total Plant Acquisition	1,690,083	General Relief	
Total Promotion	—	Aid to Indigents	2,287
Total Other General	401,208	Indigent Burial	42,645
Total General	21,261,729	Total General Relief	44,932
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	115,998
Trial Court Maintenance of Effort (MOE)	1,075,276	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	858,036	Workforce Investment Act (WIA)	4,846,980
Other Trial Court	—	Other	7,546,225
County Clerk	—	Total Other Public Assistance	12,393,205
Grand Jury (Including Audit)	63,476	Total Public Assistance	90,511,773
District Attorney-Prosecution	4,028,467	Education	
District Attorney-Family Support	3,752,308	Total School Administration	—
Public Defender	1,974,270	Total Library Services	653,578
Court Appointed Counsel	—	Total Agricultural Education	332,020
Other	1,932,815	Total Other Education	133,350
Total Judicial	13,684,648	Total Education	1,118,948
Total Police Protection	18,357,692	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	570,330
Adult Detention	11,887,341	Total Cultural Services	—
Juvenile Detention	2,547,033	Total Veteran Memorial Building	—
Probation	5,051,008	Total Small Craft Harbors	—
Total Detention and Correction	19,485,382	Total Recreation and Cultural	570,330
Total Fire Protection	5,678,186	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,455,604
Protective Inspection		Total Interest on Long-Term Debt	4,056,970
Agricultural Commissioner	4,508,357	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,525,462	Total Debt Service	6,512,574
Other	—	Total General County Expenditures Before Transfers	243,990,830
Total Protective Inspection	6,033,819	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	686,307	Governmental and Enterprise	838,906
Coroner	—	Total General County Expenditures and Transfers Out	\$ 244,829,736
Emergency Services	331,068		
Planning and Zoning	1,364,605		
Pound	56,085		
Other	7,370,955		
Total Other Protection	9,809,020		
Total Public Protection	73,048,747		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 104,931,980	\$ 61,002,878	\$ 43,929,102

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 7,715,000	\$ 27,460,000
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	7,715,000	60,725,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	9,697,421
Digital Mail Processor	—	—	—	—	—	—	38,548
Lease - 800MHZ Radio Equipment	—	—	—	—	—	—	357,964
Lease - Paver	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	10,093,933
County Total Bonds and Other Long-Term Debt				\$ 68,440,000	\$ 68,440,000	\$ 7,715,000	\$ 70,818,933

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 6,016,703
--------------------------------	---------------------

* Maximum Repayment Obligation, Ending 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	\$ 503,255
Local Cash Grants	3,522,206
State Cash Grants	—
Federal Cash Grants	1,493,932
Other Revenues	19,477
Total Revenues	5,538,870
Purchased Transportation	4,768,520
Other Expenses	333,601
Total Expenses	5,102,121
Net Transit Income (Loss)	436,749
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 436,749
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 2007-08
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	\$ 768,207
Total Operating Expenses	1,324,642
Net Operating Income (Loss)	(556,435)
Total Non-Operating Revenue	4,116
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(552,319)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (552,319)
Current Year Capital Outlay (Enterprise Activity)	\$ 20,339

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 954,940
Total Operating Expenses	1,997,900
Net Operating Income (Loss)	(1,042,960)
Total Non-Operating Revenues	167,485
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(875,475)
Transfers In from the County	—
Transfers Out to the County	1,440,053
Net Transfers In (Out)	(1,440,053)
Net Income (Loss)	\$ (2,315,528)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: Miscellaneous Revenues have increased significantly due to \$4.1 million in Tobacco Settlement securitization proceeds from the sale of the county's rights to receive future Tobacco Settlement revenues.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Inyo

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,372,947
County Wide Secured and Unsecured	\$	10,627,583	Public Assistance Programs	761,846
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		1,809,108	Workforce Investment Act (WIA)	101,461
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		(25,387)	Health Grants	56,114
Total Property Taxes		12,411,304	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,124,873	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	395,841
Property Transfer		65,229	District Attorney Programs	525,731
Transient Lodging		2,312,995	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		39,988	Road Projects	19,848
Construction Development Taxes		—	Law Enforcement	151,503
Utility Users Tax		—	Other	5,334,181
Other		—	Total Federal	8,719,472
Total Other Taxes		3,543,085	Other Aid	
Total Taxes		15,954,389	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	5,259,540
Operations		—	Total Other Aid	5,259,540
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	113,045
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		27,891	Auditing and Accounting Fees	1,066,801
Business Licenses		32,080	Communication Services	—
Construction Permits		129,105	Election Services	15,446
Road Privileges and Permits		20,651	Legal Services	45,255
Zoning Permits		9,842	Planning and Engineering Services	737,725
Franchises		96,276	Agricultural Services	224,767
Other		107,143	Civil Process Services	6,395
Total Licenses Permits and Franchises		422,988	Court Fees and Costs	433,253
Fines, Forfeitures and Penalties			Booking Fees	3,522
Vehicle Code Fines		—	Estate Fees	13,520
Other Court Fines		1,326,434	Human Services	—
Forfeitures and Penalties		—	Law Enforcement Services	203,649
Penalties and Cost on Delinquent Taxes		209,756	Recording Fees	109,113
Total Fines, Forfeitures and Penalties		1,536,190	Road and Street Services	306,037
Revenue from Use of Money and Property			Health Fees	378,347
Interest		1,589,403	Mental Health Services	771,540
Rents and Concessions		66,737	California Children Services	—
Royalties		479,474	Sanitation Services	—
Total Revenue from the Use of Money and Property		2,135,614	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	4,737
State			Park and Recreation Fees	240,621
Highway Users Tax		1,947,608	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		2,506,174	Building Maintenance and Grounds	32,549
Public Assistance Administration		2,109,146	Administrative Services	—
Public Assistance Programs		467,400	Other	607,701
Realignment for Social Services		942,119	Total Charges for Current Services	5,314,023
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,274,870	Other Sales	13,917
Realignment for Mental Health		881,935	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		121,721	Cancelled Warrants	—
Other Aid for Health		583,686	Other	811,608
Realignment for Health Services		478,457	Total Miscellaneous Revenue	825,525
Homeowners' Property Tax Relief		82,655	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	262
SB90 Mandated Costs		36,855	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,645,996	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	262
Supplemental Law Enforcement Services Fund (SLESF/COPS)		94,872	Total General County Revenues Before Transfers	60,324,499
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		8,802	Total Transfers In from Enterprises	—
District Attorney Programs		317,582	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		884,679		
Other		5,771,939	Total General County Revenues and Transfers In	\$ 60,324,499
Total State		20,156,496		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Inyo

General		Public Ways and Facilities	
Board of Supervisors	\$ 472,848	Total Roads	6,226,306
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	567,074	Total Transportation Systems	—
Other	63,335	Total Parking Facilities	—
Total Legislative and Administrative	1,103,257	Total Public Ways and Facilities	6,226,306
Finance		Health	
Auditor-Controller	766,566	Total Public Health	4,535,326
Treasurer-Tax Collector	397,762	Total Medical Care	—
Assessor	787,764	Total Mental Health	3,413,793
Other	149,778	Total Drug and Alcohol Abuse Services	700,262
Total Finance	2,101,870	Total Health	8,649,381
Counsel		Sanitation	
County Counsel	703,100	Total Refuse Collection and Disposal	12,408
Other	—	Total Sanitation	12,408
Total Counsel	703,100	Public Assistance	
Total Personnel	316,423	Welfare	
Total Elections	256,395	Administration	4,405,557
Total Communications	—	Aid Programs - Cash (Grants)	1,552,959
Total Property Management	1,300,403	Total Welfare	5,958,516
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	6,000	Total Social Services	—
Total Plant Acquisition	6,000	General Relief	
Total Promotion	292,561	Aid to Indigents	142,493
Total Other General	3,189,606	Indigent Burial	—
Total General	9,269,615	Total General Relief	142,493
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	152,322
Trial Court Maintenance of Effort (MOE)	610,440	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	214,934	Workforce Investment Act (WIA)	102,058
Other Trial Court	23,598	Other	—
County Clerk	268,601	Total Other Public Assistance	102,058
Grand Jury (Including Audit)	18,112	Total Public Assistance	6,355,389
District Attorney-Prosecution	1,262,405	Education	
District Attorney-Family Support	845,577	Total School Administration	—
Public Defender	665,994	Total Library Services	644,642
Court Appointed Counsel	—	Total Agricultural Education	97,232
Other	212,994	Total Other Education	—
Total Judicial	4,122,655	Total Education	741,874
Total Police Protection	5,447,218	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	831,692
Adult Detention	3,571,015	Total Cultural Services	222,900
Juvenile Detention	2,029,406	Total Veteran Memorial Building	—
Probation	1,271,541	Total Small Craft Harbors	—
Total Detention and Correction	6,871,962	Total Recreation and Cultural	1,054,592
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	730,665
Protective Inspection		Total Interest on Long-Term Debt	112,138
Agricultural Commissioner	401,833	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	302,899	Total Debt Service	842,803
Other	—	Total General County Expenditures Before Transfers	56,803,978
Total Protective Inspection	704,732	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	282,163
Local Agency Formation Commission (LAFCO)	13,307	Operating Transfers Between Funds Other Than	—
Recorder	46,532	Governmental and Enterprise	98,273
Coroner	107,866	Total General County Expenditures and Transfers Out	\$ 57,184,414
Emergency Services	880,945		
Planning and Zoning	2,857,630		
Pound	515,607		
Other	2,083,156		
Total Other Protection	6,505,043		
Total Public Protection	23,651,610		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 32,867,543	\$ 14,414,330	\$ 18,453,213

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	—	—	—	—	—	—	\$ 1,541,220
Compensated Absences - Enterprise	—	—	—	—	—	—	74,198
Financial System & Infrastructure	—	—	—	—	—	—	778,330
Fuel Tank Loan	—	—	—	—	—	—	11,500
Insurance Claims Liability	—	—	—	—	—	—	292,000
Landfill Closure & Postclosure	—	—	—	—	—	—	1,279,492
Sheriff Radio - Lease	—	—	—	—	—	—	—
Solid Waste Equip - Lease	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	3,976,740
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 3,976,740
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	917,167				

* Maximum Repayment Obligation, Ending 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 2007-08
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	\$ 1,183,287
Total Operating Expenses	1,411,070
Net Operating Income (Loss)	(227,783)
Total Non-Operating Revenue	331,834
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	104,051
Transfers In from the County	31,876
Transfers Out to the County	—
Net Transfers In (Out)	31,876
Net Income (Loss)	\$ 135,927
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	\$ 504,063
Total Operating Expenses	2,135,201
Net Operating Income (Loss)	(1,631,138)
Total Non-Operating Revenues	1,572,248
Total Non-Operating Expenses	730,271
Income (Loss) Before Operating Transfers	(789,161)
Transfers In from the County	241,521
Transfers Out to the County	—
Net Transfers In (Out)	241,521
Net Income (Loss)	\$ (547,640)
Current Year Capital Outlay (Enterprise Activity)	\$ 247,129

Other Enterprise Statement of Revenues and Expenses: Mosquito Abatement

Total Operating Revenue	\$ 395,849
Total Operating Expense	413,199
Net Operating Income (Loss)	(17,350)
Total Non-Operating Revenue	24,883
Total Non-Operating Expenses	33,941
Income (Loss) Before Operating Transfers	(26,408)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (26,408)
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: Water

Total Operating Revenue	\$ 469,978
Total Operating Expense	483,590
Net Operating Income (Loss)	(13,612)
Total Non-Operating Revenue	8,931
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(4,681)
Transfers In from the County	8,766
Transfers Out to the County	—
Net Transfers In (Out)	8,766
Net Income (Loss)	\$ 4,085
Current Year Capital Outlay	\$ —

Comments

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

1. Informational Note: The Transportation Enterprise was transferred to the Eastern Sierra 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 2007-08
Statement of County Revenues
County of Kern

Taxes			Federal	
Property Taxes			Public Assistance Administration	107,908,842
County Wide Secured and Unsecured	\$	163,793,753	Public Assistance Programs	102,328,307
Less Than County Wide Funds - Secured and Unsecured		71,360,245	Health Administration	1,713,014
Property Tax In-Lieu of Vehicle License Fees		86,828,318	Workforce Investment Act (WIA)	13,571,131
Voter Approved Indebtedness		—	Community Development Block Grant	8,172,192
Prior Year Secured and Unsecured		2,312,776	Health Grants	5,252,270
Total Property Taxes		324,295,092	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		39,618,038	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		3,931,292	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		3,165,916	District Attorney Programs	16,107,479
Transient Lodging		1,506,095	Aging Programs	2,712,606
Timber Yield		4,369	Senior Citizens Programs	—
Aircraft		227,422	Road Projects	6,522,490
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	3,246,063
Other		1,381,092	Total Federal	267,534,394
Total Other Taxes		49,834,224	Other Aid	
Total Taxes		374,129,316	Other In-Lieu Taxes	85,480
Special Benefit Assessments			Other Governmental Agencies	4,771,201
Operations		—	Total Other Aid	4,856,681
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,672,847
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,561,906
Animal Licenses		348,009	Auditing and Accounting Fees	2,375,804
Business Licenses		2,628,834	Communication Services	249,207
Construction Permits		4,889,746	Election Services	440,458
Road Privileges and Permits		—	Legal Services	3,928,486
Zoning Permits		407,789	Planning and Engineering Services	4,398,312
Franchises		6,793,672	Agricultural Services	1,273,860
Other		535,192	Civil Process Services	856,140
Total Licenses Permits and Franchises		15,603,242	Court Fees and Costs	12,757,801
Fines, Forfeitures and Penalties			Booking Fees	1,379,575
Vehicle Code Fines		1,240,948	Estate Fees	337,590
Other Court Fines		12,393,071	Human Services	382,960
Forfeitures and Penalties		1,560,704	Law Enforcement Services	4,459,039
Penalties and Cost on Delinquent Taxes		11,854,662	Recording Fees	4,536,022
Total Fines, Forfeitures and Penalties		27,049,385	Road and Street Services	5,038,769
Revenue from Use of Money and Property			Health Fees	3,206,029
Interest		25,265,624	Mental Health Services	466,568
Rents and Concessions		773,475	California Children Services	10,323
Royalties		237,360	Sanitation Services	—
Total Revenue from the Use of Money and Property		26,276,459	Institutional Care and Services	47,670,647
Aid from Other Governmental Agencies			Library Services	544,014
State			Park and Recreation Fees	1,780,168
Highway Users Tax		14,316,438	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	107,724
Realignment from the Vehicle License Fee Fund		27,698,331	Building Maintenance and Grounds	122,118
Public Assistance Administration		35,410,517	Administrative Services	—
Public Assistance Programs		91,908,349	Other	27,018,000
Realignment for Social Services		39,971,646	Total Charges for Current Services	126,574,367
Health:			Miscellaneous Revenue	
Aid for Mental Health		42,778,905	Other Sales	59,659
Realignment for Mental Health		16,907,778	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	2,233,539
Alcohol and Drug Abuse		104,962	Cancelled Warrants	61,689
Other Aid for Health		12,915,722	Other	13,046,987
Realignment for Health Services		7,111,550	Total Miscellaneous Revenue	15,401,874
Homeowners' Property Tax Relief		2,145,417	Other Financing Sources	
Open Space Tax Relief		4,720,554	Sale of Fixed Assets	109,310
SB90 Mandated Costs		2,063,569	Proceeds from the Sale of Bonds	—
Public Safety Fund		58,334,602	Other Long-Term Debt Proceeds	3,112,000
Other:			Total Other Financing Sources	3,221,310
Supplemental Law Enforcement Services Fund (SLESF/COPS)		4,549,600	Total General County Revenues Before Transfers	1,278,923,434
Office of Criminal Justice and Planning Programs		4,635,013	Transfers In	
Library		312,944	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than	—
Law Enforcement		3,352,132	Governmental and Enterprise	—
Other		49,038,377	Total General County Revenues and Transfers In	\$ 1,278,923,434
Total State		418,276,406		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Kern

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,534,258	Total Roads	57,572,017
Clerk of the Board	469,563	Total Transportation Terminals	—
Administrative Officer	3,056,229	Total Transportation Systems	—
Other	6,143,731	Total Parking Facilities	—
Total Legislative and Administrative	12,203,781	Total Public Ways and Facilities	57,572,017
Finance		Health	
Auditor-Controller	4,359,787	Total Public Health	42,289,719
Treasurer-Tax Collector	4,691,076	Total Medical Care	1,924,366
Assessor	9,513,005	Total Mental Health	84,572,903
Other	1,000,336	Total Drug and Alcohol Abuse Services	12,559,640
Total Finance	19,564,204	Total Health	141,346,628
Counsel		Sanitation	
County Counsel	5,112,613	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	5,112,613	Public Assistance	
Total Personnel	2,540,984	Welfare	
Total Elections	4,153,597	Administration	165,598,197
Total Communications	954,360	Aid Programs - Cash (Grants)	179,613,633
Total Property Management	26,681,396	Total Welfare	345,211,830
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,079,097
Courts	—	Other	—
Other	4,602,697	Total Social Services	4,079,097
Total Plant Acquisition	4,602,697	General Relief	
Total Promotion	888,540	Aid to Indigents	237,259
Total Other General	17,213,028	Indigent Burial	—
Total General	93,915,200	Total General Relief	237,259
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	713,659
Trial Court Maintenance of Effort (MOE)	14,543,699	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,383,169	Workforce Investment Act (WIA)	1,781,776
Other Trial Court	8,978,767	Other	28,479,276
County Clerk	420,035	Total Other Public Assistance	30,261,052
Grand Jury (Including Audit)	259,873	Total Public Assistance	380,502,897
District Attorney-Prosecution	22,996,162	Education	
District Attorney-Family Support	22,524,879	Total School Administration	—
Public Defender	18,725,292	Total Library Services	9,331,255
Court Appointed Counsel	—	Total Agricultural Education	611,627
Other	—	Total Other Education	—
Total Judicial	90,831,876	Total Education	9,942,882
Total Police Protection	92,039,735	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	14,845,571
Adult Detention	71,279,358	Total Cultural Services	—
Juvenile Detention	30,048,989	Total Veteran Memorial Building	96,183
Probation	29,647,706	Total Small Craft Harbors	—
Total Detention and Correction	130,976,053	Total Recreation and Cultural	14,941,754
Total Fire Protection	120,184,990	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	17,798,430
Protective Inspection		Total Interest on Long-Term Debt	20,162,605
Agricultural Commissioner	5,759,902	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	7,537,427	Total Debt Service	37,961,035
Other	—	Total General County Expenditures Before Transfers	1,202,186,350
Total Protective Inspection	13,297,329	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	51,598,577
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	3,144,825	Governmental and Enterprise	—
Coroner	2,849,489	Total General County Expenditures and Transfers Out	\$ 1,253,784,927
Emergency Services	—		
Planning and Zoning	7,302,686		
Pound	4,646,980		
Other	729,974		
Total Other Protection	18,673,954		
Total Public Protection	466,003,937		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 706,788,419	\$ 314,094,067	\$ 392,694,352

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 5,390,249	\$ 28,327,361
Pension Obligation Bonds	1995	1997	2022	227,629,808	186,573,523	30,351,878	156,221,645
Unfunded Actuarial Pension Liab - Ent	2003	2003	2023	34,898,243	34,791,338	182,707	34,608,631
Unfunded Actuarial Pension Liability	2003	2003	2023	288,177,067	243,811,615	1,917,015	241,894,600
Total Pension Obligation Bonds				584,541,007	498,894,086	37,841,849	461,052,237
Special Assessment Bonds							
1915 Act Bond	1972	1990	2009	400,000	240,000	15,000	225,000
SW Shafter Water Project	2001	2001	2040	237,550	220,000	4,000	216,000
Total Special Assessment Bonds				637,550	460,000	19,000	441,000
Federal Construction Loans							
Rexland Acres Sewer Project	2006	—	—	6,409,611	—	—	3,112,000
Total Federal Construction Loans				6,409,611	—	—	3,112,000
Other Long-Term Debt Schedule							
Public Health Facility Lease	—	—	—	—	—	—	—
Capital Lease Purchase Agreement	—	—	—	—	—	—	3,690,403
Closure/Postclosure Liability	—	—	—	—	—	—	75,288,435
Comp Absences	—	—	—	—	—	—	54,676,933
Compensated Absences	—	—	—	—	—	—	13,181,913
Detention Facility Improvements	—	—	—	—	—	—	1,981,025
Professional Liability	—	—	—	—	—	—	8,492,813
Total Other Long-Term Debt Schedule				—	—	—	157,311,522
County Total Bonds and Other Long-Term Debt				\$ 591,588,168	\$ 499,354,086	\$ 37,860,849	\$ 621,916,759

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 68,333,147
--------------------------------	----------------------

* Maximum Repayment Obligation, Ending 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	\$ 529,768,863
Total Deductions from Revenues	409,065,416
Net Patient Revenue	120,703,447
Total Other Operating Revenues	9,340,564
Total Operating Revenue	130,044,011
Total Operating Expenses	259,557,038
Net Operating Income (Loss)	(129,513,027)
Total Non-Operating Revenue	85,368,646
Total Non-Operating Expenses	6,778,235
Net Non-Operating Income	78,590,411
Net Income Before Extraordinary Items	(50,922,616)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(50,922,616)
Transfers In from the County	51,598,577
Transfers Out to the County	—
Net Transfers In (Out)	51,598,577
Net Income (Loss)	\$ 675,961
Current Year Capital Outlay (Enterprise Activity)	\$ 3,658,711

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 756,545
Local Cash Grants	3,096,506
State Cash Grants	1,339,233
Federal Cash Grants	1,783,283
Other Revenues	109,557
Total Revenues	7,085,124
Purchased Transportation	3,547,995
Other Expenses	3,213,531
Total Expenses	6,761,526
Net Transit Income (Loss)	323,598
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 323,598
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	1,295,496
Total Federal Capital Grants	885,300
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 2,180,796

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 4,159,332
Total Operating Expenses	7,429,979
Net Operating Income (Loss)	(3,270,647)
Total Non-Operating Revenue	3,322,423
Total Non-Operating Expenses	923,152
Income (Loss) Before Operating Transfers	(871,376)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (871,376)
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	\$ 43,204,114
Total Operating Expenses	44,138,685
Net Operating Income (Loss)	(934,571)
Total Non-Operating Revenues	5,198,115
Total Non-Operating Expenses	1,248,554
Income (Loss) Before Operating Transfers	3,014,990
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 3,014,990
Current Year Capital Outlay (Enterprise Activity)	\$ 8,959

Other Enterprise Statement of Revenues and Expenses: Golf Course

Total Operating Revenue	\$ 4,863,258
Total Operating Expense	3,939,539
Net Operating Income (Loss)	923,719
Total Non-Operating Revenue	101,653
Total Non-Operating Expenses	139,147
Income (Loss) Before Operating Transfers	886,225
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 886,225
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Kings

Taxes			Federal	
Property Taxes			Public Assistance Administration	12,514,228
County Wide Secured and Unsecured	\$	16,026,760	Public Assistance Programs	15,033,947
Less Than County Wide Funds - Secured and Unsecured		4,444,435	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		15,553,705	Workforce Investment Act (WIA)	5,510,116
Voter Approved Indebtedness		—	Community Development Block Grant	949,927
Prior Year Secured and Unsecured		446,349	Health Grants	217,480
Total Property Taxes		36,471,249	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,245,953	Office of Criminal Justice and Planning Programs	110,614
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		422,691	District Attorney Programs	—
Transient Lodging		233,968	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		43,008	Road Projects	—
Construction Development Taxes		—	Law Enforcement	755,457
Utility Users Tax		—	Other	125,319
Other		2,308,980	Total Federal	35,217,088
Total Other Taxes		5,254,600	Other Aid	
Total Taxes		41,725,849	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	4,684,490
Operations		—	Total Other Aid	4,684,490
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	531,936
Licenses, Permits and Franchises			Property Tax Administrative Fees	963,557
Animal Licenses		20,577	Auditing and Accounting Fees	22,000
Business Licenses		500	Communication Services	177,432
Construction Permits		350,871	Election Services	13,339
Road Privileges and Permits		—	Legal Services	78,636
Zoning Permits		56,774	Planning and Engineering Services	907,522
Franchises		1,025,431	Agricultural Services	250,107
Other		15,779	Civil Process Services	100,633
Total Licenses Permits and Franchises		1,469,932	Court Fees and Costs	2,219,546
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		352,025	Estate Fees	322,884
Other Court Fines		1,407,749	Human Services	32,978
Forfeitures and Penalties		143,659	Law Enforcement Services	998,077
Penalties and Cost on Delinquent Taxes		633,432	Recording Fees	407,913
Total Fines, Forfeitures and Penalties		2,536,865	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	1,040,794
Interest		3,033,716	Mental Health Services	23,231
Rents and Concessions		596,530	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		3,630,246	Institutional Care and Services	500,627
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	44,693
Highway Users Tax		1,821,576	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	46,603
Realignment from the Vehicle License Fee Fund		3,979,301	Building Maintenance and Grounds	—
Public Assistance Administration		9,802,191	Administrative Services	1,656,004
Public Assistance Programs		15,577,701	Other	80,963
Realignment for Social Services		5,807,959	Total Charges for Current Services	10,419,475
Health:			Miscellaneous Revenue	
Aid for Mental Health		6,078,302	Other Sales	336,051
Realignment for Mental Health		3,924,595	Tobacco Settlement	7,218,995
Medically Indigent Adults		—	Welfare Repayments	8,349
Alcohol and Drug Abuse		2,277,138	Cancelled Warrants	29,487
Other Aid for Health		2,080,497	Other	7,526,294
Realignment for Health Services		2,366,560	Total Miscellaneous Revenue	15,119,176
Homeowners' Property Tax Relief		301,052	Other Financing Sources	
Open Space Tax Relief		2,681,127	Sale of Fixed Assets	—
SB90 Mandated Costs		1,222,804	Proceeds from the Sale of Bonds	—
Public Safety Fund		6,225,125	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		311,348	Total General County Revenues Before Transfers	188,422,534
Office of Criminal Justice and Planning Programs		327,531	Transfers In	
Library		58,151	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,346,880	Total General County Revenues and Transfers In	\$ 188,422,534
Other		7,429,575		
Total State		73,619,413		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Kings

General		Public Ways and Facilities	
Board of Supervisors	\$ 702,281	Total Roads	5,475,403
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	754,990	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,457,271	Total Public Ways and Facilities	5,475,403
Finance		Health	
Auditor-Controller	2,569,334	Total Public Health	10,079,351
Treasurer-Tax Collector	—	Total Medical Care	3,144,903
Assessor	2,015,469	Total Mental Health	10,745,776
Other	—	Total Drug and Alcohol Abuse Services	2,450,060
Total Finance	4,584,803	Total Health	26,420,090
Counsel		Sanitation	
County Counsel	862,765	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	862,765	Public Assistance	
Total Personnel	1,085,204	Welfare	
Total Elections	1,065,571	Administration	23,866,477
Total Communications	1,273,607	Aid Programs - Cash (Grants)	27,744,487
Total Property Management	540,024	Total Welfare	51,610,964
Plant Acquisition		Social Services	
Jails	1,347,331	Administration and Programs	263,071
Courts	—	Other	305,782
Other	2,872,471	Total Social Services	568,853
Total Plant Acquisition	4,219,802	General Relief	
Total Promotion	137,882	Aid to Indigents	32,642
Total Other General	6,048,280	Indigent Burial	45,132
Total General	21,275,209	Total General Relief	77,774
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	486,668
Trial Court Maintenance of Effort (MOE)	837,825	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	5,663,898
Other Trial Court	281,062	Other	1,457,805
County Clerk	—	Total Other Public Assistance	7,121,703
Grand Jury (Including Audit)	69,470	Total Public Assistance	59,865,962
District Attorney-Prosecution	5,376,504	Education	
District Attorney-Family Support	4,254,368	Total School Administration	—
Public Defender	406,239	Total Library Services	1,725,208
Court Appointed Counsel	1,952,861	Total Agricultural Education	234,491
Other	20,734	Total Other Education	—
Total Judicial	13,199,063	Total Education	1,959,699
Total Police Protection	12,727,535	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,593,474
Adult Detention	9,331,679	Total Cultural Services	—
Juvenile Detention	3,106,296	Total Veteran Memorial Building	—
Probation	8,076,447	Total Small Craft Harbors	—
Total Detention and Correction	20,514,422	Total Recreation and Cultural	1,593,474
Total Fire Protection	8,507,163	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	435,295
Protective Inspection		Total Interest on Long-Term Debt	528,510
Agricultural Commissioner	2,199,458	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	476,258	Total Debt Service	963,805
Other	—	Total General County Expenditures Before Transfers	177,741,648
Total Protective Inspection	2,675,716	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	100,638	Operating Transfers Between Funds Other Than	—
Recorder	518,497	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 177,741,648
Emergency Services	—		
Planning and Zoning	1,278,822		
Pound	666,150		
Other	—		
Total Other Protection	2,564,107		
Total Public Protection	60,188,006		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 103,916,950	\$ 36,817,851	\$ 67,099,099

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

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 2007-08
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 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Miscellaneous Revenues have increased significantly due to \$7.2 million in Tobacco Settlement securitization proceeds from the sale of the county's rights to receive future Tobacco Settlement revenues.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Lake

Taxes			Federal	
Property Taxes			Public Assistance Administration	2,491,260
County Wide Secured and Unsecured	\$	17,813,031	Public Assistance Programs	14,906,834
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		6,543,015	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		2,303,122	Health Grants	1,196,420
Total Property Taxes		26,659,168	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,994,963	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	81,627
Property Transfer		302,170	District Attorney Programs	—
Transient Lodging		936,984	Aging Programs	—
Timber Yield		7,171	Senior Citizens Programs	—
Aircraft		20,157	Road Projects	44,604
Construction Development Taxes		—	Law Enforcement	487,798
Utility Users Tax		—	Other	6,062,611
Other		—	Total Federal	25,271,154
Total Other Taxes		4,261,445	Other Aid	
Total Taxes		30,920,613	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	259,031
Operations		—	Total Other Aid	259,031
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	444,327
Licenses, Permits and Franchises			Property Tax Administrative Fees	189,500
Animal Licenses		25,728	Auditing and Accounting Fees	1,754,418
Business Licenses		43,893	Communication Services	370,456
Construction Permits		413,398	Election Services	45,399
Road Privileges and Permits		104,818	Legal Services	115,547
Zoning Permits		53,221	Planning and Engineering Services	1,200,190
Franchises		786,177	Agricultural Services	5,397
Other		644,258	Civil Process Services	40,582
Total Licenses Permits and Franchises		2,071,493	Court Fees and Costs	100,727
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		704,468	Estate Fees	100,526
Other Court Fines		302,838	Human Services	74,210
Forfeitures and Penalties		166,476	Law Enforcement Services	795,866
Penalties and Cost on Delinquent Taxes		614,680	Recording Fees	419,667
Total Fines, Forfeitures and Penalties		1,788,462	Road and Street Services	1,413,692
Revenue from Use of Money and Property			Health Fees	369,567
Interest		2,891,131	Mental Health Services	27,385
Rents and Concessions		52,171	California Children Services	80
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		2,943,302	Institutional Care and Services	167,541
Aid from Other Governmental Agencies			Library Services	26,778
State			Park and Recreation Fees	11,787
Highway Users Tax		1,352,899	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	397,256
Realignment from the Vehicle License Fee Fund		1,144,458	Building Maintenance and Grounds	—
Public Assistance Administration		1,580,801	Administrative Services	—
Public Assistance Programs		9,427,722	Other	2,349,924
Realignment for Social Services		5,664,866	Total Charges for Current Services	10,420,822
Health:			Miscellaneous Revenue	
Aid for Mental Health		7,829,534	Other Sales	58,672
Realignment for Mental Health		—	Tobacco Settlement	648,952
Medically Indigent Adults		—	Welfare Repayments	20,174
Alcohol and Drug Abuse		1,561,447	Cancelled Warrants	14,388
Other Aid for Health		2,069,341	Other	625,037
Realignment for Health Services		675,000	Total Miscellaneous Revenue	1,367,223
Homeowners' Property Tax Relief		221,791	Other Financing Sources	
Open Space Tax Relief		68,657	Sale of Fixed Assets	—
SB90 Mandated Costs		3,594	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,823,313	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		141,836	Total General County Revenues Before Transfers	120,801,845
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		371,370	Total Transfers In from Enterprises	301,260
District Attorney Programs		740,577	Operating Transfers Between Funds Other Than Governmental and Enterprise	469,596
Law Enforcement		2,063,917	Total General County Revenues and Transfers In	\$ 121,572,701
Other		8,018,622		
Total State		45,759,745		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Lake

General		Public Ways and Facilities	
Board of Supervisors	\$ 522,740	Total Roads	9,507,709
Clerk of the Board	138,939	Total Transportation Terminals	—
Administrative Officer	572,007	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,233,686	Total Public Ways and Facilities	9,507,709
Finance		Health	
Auditor-Controller	898,922	Total Public Health	4,866,786
Treasurer-Tax Collector	986,214	Total Medical Care	—
Assessor	1,092,906	Total Mental Health	6,969,175
Other	104,210	Total Drug and Alcohol Abuse Services	4,174,822
Total Finance	3,082,252	Total Health	16,010,783
Counsel		Sanitation	
County Counsel	632,104	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	632,104	Public Assistance	
Total Personnel	498,821	Welfare	
Total Elections	563,813	Administration	13,047,671
Total Communications	10,063	Aid Programs - Cash (Grants)	17,434,983
Total Property Management	1,446,184	Total Welfare	30,482,654
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,132,831
Courts	—	Other	—
Other	2,300,923	Total Social Services	1,132,831
Total Plant Acquisition	2,300,923	General Relief	
Total Promotion	3,742,004	Aid to Indigents	178,830
Total Other General	4,189,495	Indigent Burial	54,600
Total General	17,699,345	Total General Relief	233,430
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	175,973
Trial Court Maintenance of Effort (MOE)	177,055	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	157,199	Workforce Investment Act (WIA)	—
Other Trial Court	5,822	Other	1,404,025
County Clerk	—	Total Other Public Assistance	1,404,025
Grand Jury (Including Audit)	74,174	Total Public Assistance	33,428,913
District Attorney-Prosecution	2,640,031	Education	
District Attorney-Family Support	2,603,428	Total School Administration	—
Public Defender	1,048,585	Total Library Services	1,126,975
Court Appointed Counsel	—	Total Agricultural Education	208,411
Other	1,055,096	Total Other Education	—
Total Judicial	7,761,390	Total Education	1,335,386
Total Police Protection	10,790,255	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,449,720
Adult Detention	8,542,155	Total Cultural Services	204,997
Juvenile Detention	1,582,307	Total Veteran Memorial Building	—
Probation	2,187,310	Total Small Craft Harbors	—
Total Detention and Correction	12,311,772	Total Recreation and Cultural	1,654,717
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	633,587	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,459,045	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	115,247,631
Total Protective Inspection	2,092,632	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	101,188
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	382,995	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 115,348,819
Emergency Services	121,287		
Planning and Zoning	1,132,552		
Pound	938,261		
Other	79,634		
Total Other Protection	2,654,729		
Total Public Protection	35,610,778		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 55,714,285	\$ 48,259,912	\$ 7,454,373

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Lake

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 2,821,563
Postclosure Landfill Liability	—	—	—	—	—	—	4,377,906
Total Other Long-Term Debt Schedule				—	—	—	7,199,469
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 7,199,469

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ —
--------------------------------	-------------

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 9,798
Total Operating Expenses	66,638
Net Operating Income (Loss)	(56,840)
Total Non-Operating Revenue	13,324
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(43,516)
Transfers In from the County	64,188
Transfers Out to the County	297,864
Net Transfers In (Out)	(233,676)
Net Income (Loss)	\$ (277,192)
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	\$ 2,026,515
Total Operating Expenses	2,260,393
Net Operating Income (Loss)	(233,878)
Total Non-Operating Revenues	21,545
Total Non-Operating Expenses	7,872
Income (Loss) Before Operating Transfers	(220,205)
Transfers In from the County	37,000
Transfers Out to the County	3,396
Net Transfers In (Out)	33,604
Net Income (Loss)	\$ (186,601)
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 2007-08
Statement of County Revenues
County of Lassen

Taxes			Federal	
Property Taxes			Public Assistance Administration	2,440,552
County Wide Secured and Unsecured	\$	4,404,751	Public Assistance Programs	3,401,684
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		3,438,448	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		7,005	Health Grants	107,417
Total Property Taxes		7,850,204	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,068,004	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	442,984
Property Transfer		140,130	District Attorney Programs	648,353
Transient Lodging		58,130	Aging Programs	—
Timber Yield		30,763	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	28,000
Utility Users Tax		—	Other	2,765,136
Other		—	Total Federal	9,834,126
Total Other Taxes		1,297,027	Other Aid	
Total Taxes		9,147,231	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	260,721
Operations		—	Total Other Aid	260,721
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	27,919
Licenses, Permits and Franchises			Property Tax Administrative Fees	171,370
Animal Licenses		15,520	Auditing and Accounting Fees	261,492
Business Licenses		—	Communication Services	238,502
Construction Permits		317,645	Election Services	13,289
Road Privileges and Permits		12,157	Legal Services	136,021
Zoning Permits		18,593	Planning and Engineering Services	78,139
Franchises		42,888	Agricultural Services	28,235
Other		86,242	Civil Process Services	31,151
Total Licenses Permits and Franchises		493,045	Court Fees and Costs	111,745
Fines, Forfeitures and Penalties			Booking Fees	28,698
Vehicle Code Fines		2,266	Estate Fees	—
Other Court Fines		1,428,240	Human Services	55,964
Forfeitures and Penalties		14,032	Law Enforcement Services	128,779
Penalties and Cost on Delinquent Taxes		363,954	Recording Fees	97,187
Total Fines, Forfeitures and Penalties		1,808,492	Road and Street Services	114,694
Revenue from Use of Money and Property			Health Fees	6,594
Interest		1,506,115	Mental Health Services	28,055
Rents and Concessions		530,486	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		2,036,601	Institutional Care and Services	2,854,217
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	—
Highway Users Tax		1,779,365	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		2,353,410	Building Maintenance and Grounds	1,920
Public Assistance Administration		2,613,679	Administrative Services	414,893
Public Assistance Programs		1,963,479	Other	2,019,190
Realignment for Social Services		2,138,534	Total Charges for Current Services	6,848,054
Health:			Miscellaneous Revenue	
Aid for Mental Health		3,826,929	Other Sales	187,442
Realignment for Mental Health		805,880	Tobacco Settlement	373,961
Medically Indigent Adults		—	Welfare Repayments	220,240
Alcohol and Drug Abuse		578,404	Cancelled Warrants	8,471
Other Aid for Health		467,472	Other	741,209
Realignment for Health Services		541,217	Total Miscellaneous Revenue	1,531,323
Homeowners' Property Tax Relief		81,252	Other Financing Sources	
Open Space Tax Relief		433,157	Sale of Fixed Assets	17,195
SB90 Mandated Costs		16,988	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,345,439	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	17,195
Supplemental Law Enforcement Services Fund (SLESF/COPS)		223,676	Total General County Revenues Before Transfers	60,242,760
Office of Criminal Justice and Planning Programs		252,756	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		493,998	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		500,000		
Other		7,850,337	Total General County Revenues and Transfers In	\$ 60,242,760
Total State		28,265,972		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Lassen

General		Public Ways and Facilities	
Board of Supervisors	\$ 297,634	Total Roads	8,769,736
Clerk of the Board	105,686	Total Transportation Terminals	—
Administrative Officer	383,583	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	786,903	Total Public Ways and Facilities	8,769,736
Finance		Health	
Auditor-Controller	590,804	Total Public Health	2,869,606
Treasurer-Tax Collector	334,247	Total Medical Care	2,998
Assessor	759,980	Total Mental Health	5,213,580
Other	201,616	Total Drug and Alcohol Abuse Services	1,356,974
Total Finance	1,886,647	Total Health	9,443,158
Counsel		Sanitation	
County Counsel	345,694	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	345,694	Public Assistance	
Total Personnel	239,721	Welfare	
Total Elections	368,438	Administration	3,939,140
Total Communications	346,279	Aid Programs - Cash (Grants)	6,490,215
Total Property Management	1,091,085	Total Welfare	10,429,355
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	2,937,053
Courts	—	Other	—
Other	288,584	Total Social Services	2,937,053
Total Plant Acquisition	288,584	General Relief	
Total Promotion	857,599	Aid to Indigents	327,018
Total Other General	1,062,651	Indigent Burial	16,499
Total General	7,273,601	Total General Relief	343,517
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	97,221
Trial Court Maintenance of Effort (MOE)	379,561	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	123,403	Workforce Investment Act (WIA)	—
Other Trial Court	141,343	Other	1,113,847
County Clerk	41,009	Total Other Public Assistance	1,113,847
Grand Jury (Including Audit)	28,543	Total Public Assistance	14,920,993
District Attorney-Prosecution	787,571	Education	
District Attorney-Family Support	961,073	Total School Administration	—
Public Defender	520,801	Total Library Services	—
Court Appointed Counsel	1,025,529	Total Agricultural Education	87,485
Other	—	Total Other Education	—
Total Judicial	4,008,833	Total Education	87,485
Total Police Protection	3,592,690	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	102,844
Adult Detention	5,697,512	Total Cultural Services	—
Juvenile Detention	1,695,285	Total Veteran Memorial Building	—
Probation	972,949	Total Small Craft Harbors	—
Total Detention and Correction	8,365,746	Total Recreation and Cultural	102,844
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	570,000
Protective Inspection		Total Interest on Long-Term Debt	68,551
Agricultural Commissioner	286,222	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	599,903	Total Debt Service	638,551
Other	—	Total General County Expenditures Before Transfers	59,944,298
Total Protective Inspection	886,125	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	217,197	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 59,944,298
Emergency Services	122,468		
Planning and Zoning	650,792		
Pound	247,557		
Other	616,522		
Total Other Protection	1,854,536		
Total Public Protection	18,707,930		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 25,528,334	\$ 11,214,517	\$ 14,313,817

County of Lassen

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

Is this activity accounted for as an enterprise?

Revenues

84

Table 6. Counties Annual Report — Fiscal Year 2007-08
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		29,175
Net Operating Income (Loss)		(29,175)
Total Non-Operating Revenue		62,494
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		33,319
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	33,319
Current Year Capital Outlay (Enterprise Activity)	\$	—

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, an \$18.1 million fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Los Angeles

Taxes				Federal	
Property Taxes				Public Assistance Administration	1,406,414,519
County Wide Secured and Unsecured	\$	2,528,766,380		Public Assistance Programs	811,426,249
Less Than County Wide Funds - Secured and Unsecured		65,154,573		Health Administration	331,868,141
Property Tax In-Lieu of Vehicle License Fees		1,052,847,259		Workforce Investment Act (WIA)	27,746,469
Voter Approved Indebtedness		202,353		Community Development Block Grant	—
Prior Year Secured and Unsecured		38,832,166		Health Grants	221,197,547
Total Property Taxes		3,685,802,731		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		59,611,850		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		34,118,560		DEA Programs/Drug and Alcohol Programs	—
Property Transfer		56,439,348		District Attorney Programs	—
Transient Lodging		13,767,050		Aging Programs	—
Timber Yield		—		Senior Citizens Programs	25,392,431
Aircraft		11,019,727		Road Projects	5,670,418
Construction Development Taxes		—		Law Enforcement	31,953,256
Utility Users Tax		64,440,950		Other	118,563,994
Other		214,845,111		Total Federal	2,980,233,024
Total Other Taxes		454,242,596		Other Aid	
Total Taxes		4,140,045,327		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	112,275,394
Operations		4,237,809		Total Other Aid	112,275,394
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		4,237,809		Assessments and Tax Collection Fees	24,014,924
Licenses, Permits and Franchises				Property Tax Administrative Fees	61,050,084
Animal Licenses		5,985,769		Auditing and Accounting Fees	25,527,807
Business Licenses		7,989,340		Communication Services	694,137
Construction Permits		15,121,145		Election Services	13,912,263
Road Privileges and Permits		290,726		Legal Services	19,097,496
Zoning Permits		3,581,270		Planning and Engineering Services	31,523,633
Franchises		12,091,727		Agricultural Services	3,644,757
Other		4,069,116		Civil Process Services	11,039,550
Total Licenses Permits and Franchises		49,129,093		Court Fees and Costs	15,206,470
Fines, Forfeitures and Penalties				Booking Fees	—
Vehicle Code Fines		17,661,183		Estate Fees	3,842,995
Other Court Fines		182,074,000		Human Services	1,458,816
Forfeitures and Penalties		50,172,298		Law Enforcement Services	548,740,023
Penalties and Cost on Delinquent Taxes		91,654,771		Recording Fees	70,895,630
Total Fines, Forfeitures and Penalties		341,562,252		Road and Street Services	1,511,152
Revenue from Use of Money and Property				Health Fees	62,090,707
Interest		264,142,136		Mental Health Services	1,270,651
Rents and Concessions		69,588,823		California Children Services	27,297,455
Royalties		609,470		Sanitation Services	22,551,725
Total Revenue from the Use of Money and Property		334,340,429		Institutional Care and Services	467,008,784
Aid from Other Governmental Agencies				Library Services	1,610,241
State				Park and Recreation Fees	34,847,250
Highway Users Tax		122,096,339		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	5,949,694
Realignment from the Vehicle License Fee Fund		493,903,126		Building Maintenance and Grounds	—
Public Assistance Administration		723,832,148		Administrative Services	—
Public Assistance Programs		782,066,721		Other	441,571,312
Realignment for Social Services		496,609,194		Total Charges for Current Services	1,896,357,556
Health:				Miscellaneous Revenue	
Aid for Mental Health		400,515,834		Other Sales	21,692,220
Realignment for Mental Health		234,577,816		Tobacco Settlement	105,234,082
Medically Indigent Adults		—		Welfare Repayments	—
Alcohol and Drug Abuse		24,566,384		Cancelled Warrants	5,210,752
Other Aid for Health		90,279,016		Other	171,353,698
Realignment for Health Services		100,644,832		Total Miscellaneous Revenue	303,490,752
Homeowners' Property Tax Relief		22,355,717		Other Financing Sources	
Open Space Tax Relief		40,031		Sale of Fixed Assets	3,766,871
SB90 Mandated Costs		34,766,547		Proceeds from the Sale of Bonds	—
Public Safety Fund		620,545,007		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	3,766,871
Supplemental Law Enforcement Services Fund (SLESF/COPS)		44,061,898		Total General County Revenues Before Transfers	14,754,383,215
Office of Criminal Justice and Planning Programs		9,936,247		Transfers In	
Library		4,690,793		Total Transfers In from Enterprises	144,267
District Attorney Programs		57,853,922		Operating Transfers Between Funds Other Than Governmental and Enterprise	14,984,933
Law Enforcement		25,959,394		Total General County Revenues and Transfers In	\$ 14,769,512,415
Other		299,643,742			
Total State		4,588,944,708			

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Los Angeles

General		Public Ways and Facilities	
Board of Supervisors	\$ 30,948,458	Total Roads	269,231,269
Clerk of the Board	31,622,346	Total Transportation Terminals	—
Administrative Officer	51,992,325	Total Transportation Systems	—
Other	4,540,355	Total Parking Facilities	6,215,597
Total Legislative and Administrative	119,103,484	Total Public Ways and Facilities	275,446,866
Finance		Health	
Auditor-Controller	73,470,855	Total Public Health	802,440,402
Treasurer-Tax Collector	49,844,400	Total Medical Care	233,725,824
Assessor	140,123,849	Total Mental Health	1,202,206,272
Other	—	Total Drug and Alcohol Abuse Services	179,639,548
Total Finance	263,439,104	Total Health	2,418,012,046
Counsel		Sanitation	
County Counsel	17,868,102	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	17,868,102	Public Assistance	
Total Personnel	20,852,792	Welfare	
Total Elections	64,355,590	Administration	1,496,092,693
Total Communications	(199,609)	Aid Programs - Cash (Grants)	1,579,570,978
Total Property Management	95,221,065	Total Welfare	3,075,663,671
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,328,839,566
Courts	46,981,463	Other	—
Other	165,300,265	Total Social Services	1,328,839,566
Total Plant Acquisition	212,281,728	General Relief	
Total Promotion	—	Aid to Indigents	158,499,363
Total Other General	186,711,398	Indigent Burial	—
Total General	979,633,654	Total General Relief	158,499,363
Public Protection		Total Care of Court Wards	6,098,274
Judicial		Total Veteran Services	2,132,338
Trial Court Maintenance of Effort (MOE)	249,544,248	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	13,399,107	Workforce Investment Act (WIA)	31,615,431
Other Trial Court	314,768,813	Other	47,211,839
County Clerk	—	Total Other Public Assistance	78,827,270
Grand Jury (Including Audit)	1,508,476	Total Public Assistance	4,650,060,482
District Attorney-Prosecution	299,064,212	Education	
District Attorney-Family Support	178,324,107	Total School Administration	—
Public Defender	204,928,205	Total Library Services	106,253,681
Court Appointed Counsel	—	Total Agricultural Education	—
Other	—	Total Other Education	—
Total Judicial	1,261,537,168	Total Education	106,253,681
Total Police Protection	1,486,912,376	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	174,218,565
Adult Detention	760,940,077	Total Cultural Services	67,970,362
Juvenile Detention	300,345,876	Total Veteran Memorial Building	—
Probation	333,286,041	Total Small Craft Harbors	—
Total Detention and Correction	1,394,571,994	Total Recreation and Cultural	242,188,927
Total Fire Protection	11,526,682	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	115,792,236
Protective Inspection		Total Interest on Long-Term Debt	167,364,403
Agricultural Commissioner	23,828,588	Total Interest on Short-Term Notes and Warrants	18,364,541
Building Inspector	—	Total Debt Service	301,521,180
Other	8,945,127	Total General County Expenditures Before Transfers	13,390,566,398
Total Protective Inspection	32,773,715	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,099,166,264
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	66,386,397	Governmental and Enterprise	49,491,135
Coroner	26,197,384	Total General County Expenditures and Transfers Out	\$ 14,539,223,797
Emergency Services	12,244,527		
Planning and Zoning	21,366,738		
Pound	24,737,446		
Other	79,195,135		
Total Other Protection	230,127,627		
Total Public Protection	4,417,449,562		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 12,823,556,139	\$ 5,539,262,801	\$ 7,284,293,338

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 341,981,268	\$ —
Pension Certificates Series A (Ent)	1986	1986	2008	119,512,050	119,512,050	119,512,050	—
Pension Bonds, Series 1994 C	1994	2007	2010	184,066,332	184,066,332	117,554,653	66,511,679
Pension Bonds, Series 1994 C (Ent)	1994	2007	2010	64,328,900	64,328,900	40,842,347	23,486,553
Pension Bond Restruct. 1994 D	1996	1996	2011	444,613,200	444,613,200	250,396,326	194,216,874
Pension Bond Restruct. 1994 D (Ent)	1996	1996	2011	155,386,800	155,386,800	87,346,511	68,040,289
Total Pension Obligation Bonds				1,309,888,550	1,309,888,550	957,633,155	352,255,395
Special Assessment Bonds							
1915 Act-Landslide Mit.-Bg Rck Mesa	1990	1991	2010	10,420,000	10,420,000	10,420,000	—
Total Special Assessment Bonds				10,420,000	10,420,000	10,420,000	—
Improvement Districts Bonds							
Street Improvements	1979	1981	2008	18,295,156	17,578,985	17,503,520	75,465
Street Improvements	2006	2007	2026	909,215	909,215	148,154	761,061
Total Improvement Districts Bonds				19,204,371	18,488,200	17,651,674	836,526
Other Long-Term Debt Schedule							
Boating & Waterways Seawall Loans	—	—	—	—	—	—	20,715,130
Commercial Paper (Ent)	—	—	—	—	—	—	205,500,000
Compensated Absences	—	—	—	—	—	—	606,056,000
Other Capital Leases	—	—	—	—	—	—	66,543,959
Total Other Long-Term Debt Schedule				—	—	—	898,815,089
County Total Bonds and Other Long-Term Debt				\$ 1,339,512,921	\$ 1,338,796,750	\$ 985,704,829	\$ 1,251,907,010

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 1,841,433,199
--------------------------------	-------------------------

* Maximum Repayment Obligation, Ending 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	\$ 4,381,633,150
Total Deductions from Revenues	2,729,498,689
Net Patient Revenue	1,652,134,461
Total Other Operating Revenues	54,337,656
Total Operating Revenue	1,706,472,117
Total Operating Expenses	2,614,088,405
Net Operating Income (Loss)	(907,616,288)
Total Non-Operating Revenue	6,705,160
Total Non-Operating Expenses	93,291,964
Net Non-Operating Income	(86,586,804)
Net Income Before Extraordinary Items	(994,203,092)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(994,203,092)
Transfers In from the County	1,099,166,264
Transfers Out to the County	144,267
Net Transfers In (Out)	1,099,021,997
Net Income (Loss)	\$ 104,818,905
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 2,767,880
Local Cash Grants	19,922,435
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	2,149,585
Total Revenues	24,839,900
Purchased Transportation	13,326,053
Other Expenses	7,633,829
Total Expenses	20,959,882
Net Transit Income (Loss)	3,880,018
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 3,880,018
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 2007-08
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Los Angeles

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 383,762
Total Operating Expenses	2,080,485
Net Operating Income (Loss)	(1,696,723)
Total Non-Operating Revenue	4,808,633
Total Non-Operating Expenses	143,888
Income (Loss) Before Operating Transfers	2,968,022
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 2,968,022
Current Year Capital Outlay (Enterprise Activity)	\$ 1,430,202

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 2007-08

Comments

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

1. General operating expenditures, Communications, includes intrafund billings to various other departments. The county reported Communications operating expenditures of (\$199,609) 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 \$60,376,479. Reference: Table 6, Statement of County Expenditures
2. Other Long-Term Debt principal and interest operating expenditures are allocated over various operating expenditure categories by department in lieu of being reported in the debt service principal and interest operating expenditure categories. The county reported in this manner in order to determine the true departmental cost for budgetary purposes. The amounts reported in each operating expenditure category by department are indeterminable.

The details of debt service expenditures allocated by department in lieu of being reported on the debt service expenditure lines are as follows: Total Principal of \$16.5 million and Total Interest of \$14.4 million.
Reference: Table 6, Statement of County Expenditures
3. Long-Term Capital Lease principal and interest operating expenditures are allocated over various operating expenditure categories by department in lieu of being reported in the debt service principal and interest operating expenditure categories. The county reported in this manner 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: Total Principal of \$67.7 million and Total Interest of \$57.9 million.
Reference: Table 6, Statement of County Expenditures
4. Informational Note: In November 2002, county voters approved a special tax on structural improvements within the county, 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 \$184.4 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Madera

Taxes			Federal	
Property Taxes			Public Assistance Administration	13,075,061
County Wide Secured and Unsecured	\$	17,751,251	Public Assistance Programs	9,803,349
Less Than County Wide Funds - Secured and Unsecured		150,087	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		16,310,369	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		131,644	Health Grants	3,783,305
Total Property Taxes		34,343,351	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		7,323,207	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,850,369	DEA Programs/Drug and Alcohol Programs	1,078,529
Property Transfer		647,101	District Attorney Programs	1,998,312
Transient Lodging		1,883,005	Aging Programs	—
Timber Yield		8,773	Senior Citizens Programs	25,752
Aircraft		124,114	Road Projects	130,360
Construction Development Taxes		—	Law Enforcement	46,313
Utility Users Tax		—	Other	1,944,021
Other		879	Total Federal	31,885,002
Total Other Taxes		11,837,448	Other Aid	
Total Taxes		46,180,799	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	3,362,215
Operations		—	Total Other Aid	3,362,215
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	521,434
Licenses, Permits and Franchises			Property Tax Administrative Fees	324,331
Animal Licenses		35,148	Auditing and Accounting Fees	56,166
Business Licenses		116,215	Communication Services	—
Construction Permits		877,640	Election Services	97,086
Road Privileges and Permits		901	Legal Services	134,949
Zoning Permits		184,178	Planning and Engineering Services	2,484,515
Franchises		1,348,132	Agricultural Services	213,725
Other		1,036,598	Civil Process Services	91,067
Total Licenses Permits and Franchises		3,598,812	Court Fees and Costs	423,603
Fines, Forfeitures and Penalties			Booking Fees	189,901
Vehicle Code Fines		54,557	Estate Fees	33,372
Other Court Fines		2,094,980	Human Services	145,017
Forfeitures and Penalties		73,289	Law Enforcement Services	467,230
Penalties and Cost on Delinquent Taxes		162,842	Recording Fees	853,650
Total Fines, Forfeitures and Penalties		2,385,668	Road and Street Services	1,681,423
Revenue from Use of Money and Property			Health Fees	174,518
Interest		2,386,481	Mental Health Services	20,242
Rents and Concessions		19,322	California Children Services	840
Royalties		—	Sanitation Services	1,509,164
Total Revenue from the Use of Money and Property		2,405,803	Institutional Care and Services	88,964
Aid from Other Governmental Agencies			Library Services	68,848
State			Park and Recreation Fees	—
Highway Users Tax		2,618,416	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		6,237,057	Building Maintenance and Grounds	—
Public Assistance Administration		4,676,367	Administrative Services	387,488
Public Assistance Programs		14,302,645	Other	3,067,390
Realignment for Social Services		4,619,857	Total Charges for Current Services	13,034,923
Health:			Miscellaneous Revenue	
Aid for Mental Health		6,300,883	Other Sales	69,572
Realignment for Mental Health		5,408,813	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	136,572
Alcohol and Drug Abuse		21,072	Cancelled Warrants	22,064
Other Aid for Health		1,319,431	Other	1,101,126
Realignment for Health Services		2,740,389	Total Miscellaneous Revenue	1,329,334
Homeowners' Property Tax Relief		236,868	Other Financing Sources	
Open Space Tax Relief		1,246,397	Sale of Fixed Assets	73,685
SB90 Mandated Costs		201,550	Proceeds from the Sale of Bonds	—
Public Safety Fund		7,348,855	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	73,685
Supplemental Law Enforcement Services Fund (SLESF/COPS)		713,754	Total General County Revenues Before Transfers	171,567,395
Office of Criminal Justice and Planning Programs		41,704	Transfers In	
Library		76,837	Total Transfers In from Enterprises	—
District Attorney Programs		1,210,985	Operating Transfers Between Funds Other Than Governmental and Enterprise	530,024
Law Enforcement		595,424	Total General County Revenues and Transfers In	\$ 172,097,419
Other		7,393,850		
Total State		67,311,154		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Madera

General		Public Ways and Facilities	
Board of Supervisors	\$ —	Total Roads	12,543,149
Clerk of the Board	1,461,977	Total Transportation Terminals	—
Administrative Officer	855,226	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,317,203	Total Public Ways and Facilities	12,543,149
Finance		Health	
Auditor-Controller	2,124,369	Total Public Health	4,909,306
Treasurer-Tax Collector	700,813	Total Medical Care	6,313,933
Assessor	2,620,628	Total Mental Health	12,746,495
Other	408,032	Total Drug and Alcohol Abuse Services	2,421,798
Total Finance	5,853,842	Total Health	26,391,532
Counsel		Sanitation	
County Counsel	1,759,288	Total Refuse Collection and Disposal	1,081,948
Other	—	Total Sanitation	1,081,948
Total Counsel	1,759,288	Public Assistance	
Total Personnel	889,872	Welfare	
Total Elections	904,465	Administration	19,511,216
Total Communications	—	Aid Programs - Cash (Grants)	26,729,471
Total Property Management	6,857,269	Total Welfare	46,240,687
Plant Acquisition		Social Services	
Jails	13,578	Administration and Programs	2,444,683
Courts	—	Other	—
Other	4,745,659	Total Social Services	2,444,683
Total Plant Acquisition	4,759,237	General Relief	
Total Promotion	265,000	Aid to Indigents	644,240
Total Other General	4,299,855	Indigent Burial	40,265
Total General	27,906,031	Total General Relief	684,505
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	323,969
Trial Court Maintenance of Effort (MOE)	1,025,684	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	452,091	Other	982,659
County Clerk	489,308	Total Other Public Assistance	982,659
Grand Jury (Including Audit)	59,499	Total Public Assistance	50,676,503
District Attorney-Prosecution	3,372,139	Education	
District Attorney-Family Support	2,915,329	Total School Administration	—
Public Defender	1,871,698	Total Library Services	1,718,193
Court Appointed Counsel	—	Total Agricultural Education	133,577
Other	—	Total Other Education	—
Total Judicial	10,185,748	Total Education	1,851,770
Total Police Protection	12,405,060	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	10,559,363	Total Cultural Services	—
Juvenile Detention	5,069,198	Total Veteran Memorial Building	—
Probation	4,399,871	Total Small Craft Harbors	—
Total Detention and Correction	20,028,432	Total Recreation and Cultural	—
Total Fire Protection	6,231,478	Debt Service	
Total Flood Control - Soil and Water Conservation	73,165	Total Retirement of Long-Term Debt	804,058
Protective Inspection		Total Interest on Long-Term Debt	881,666
Agricultural Commissioner	1,176,365	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,600,425	Total Debt Service	1,685,724
Other	68,657	Total General County Expenditures Before Transfers	177,777,058
Total Protective Inspection	2,845,447	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	4,000
Local Agency Formation Commission (LAFCO)	60,904	Operating Transfers Between Funds Other Than	—
Recorder	479,214	Governmental and Enterprise	—
Coroner	472,695	Total General County Expenditures and Transfers Out	\$ 177,781,058
Emergency Services	54,843		
Planning and Zoning	1,636,239		
Pound	1,048,000		
Other	119,176		
Total Other Protection	3,871,071		
Total Public Protection	55,640,401		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 57,873,529	\$ 56,576,652	\$ 1,296,877

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	—	—	—	—	—	—	\$ 9,769,218
Electronic Fingerprint - Sherrif	—	—	—	—	—	—	14,924
IFAS SQL Software	—	—	—	—	—	—	—
Landfill Liability	—	—	—	—	—	—	8,334,699
Personal Computers - Assessor	—	—	—	—	—	—	—
Recycling Facility	—	—	—	—	—	—	225,085
Total Other Long-Term Debt Schedule				—	—	—	18,343,926
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 18,343,926

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 30,358,408
--------------------------------	----------------------

* Maximum Repayment Obligation, Ending 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 2007-08
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	\$ 2,571,552
Total Operating Expenses	2,674,703
Net Operating Income (Loss)	(103,151)
Total Non-Operating Revenues	279,421
Total Non-Operating Expenses	35,372
Income (Loss) Before Operating Transfers	140,898
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 140,898
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Putney Ranch Camp

Total Operating Revenue	\$ 3,815
Total Operating Expense	15,868
Net Operating Income (Loss)	(12,053)
Total Non-Operating Revenue	37,422
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	25,369
Transfers In from the County	4,000
Transfers Out to the County	—
Net Transfers In (Out)	4,000
Net Income (Loss)	\$ 29,369
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Marin

Taxes				Federal	
Property Taxes				Public Assistance Administration	5,723,535
County Wide Secured and Unsecured	\$	141,326,239		Public Assistance Programs	18,331,451
Less Than County Wide Funds - Secured and Unsecured		9,991,634		Health Administration	1,290,687
Property Tax In-Lieu of Vehicle License Fees		22,996,267		Workforce Investment Act (WIA)	793,459
Voter Approved Indebtedness		—		Community Development Block Grant	2,370,009
Prior Year Secured and Unsecured		129,822		Health Grants	3,809,429
Total Property Taxes		174,443,962		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		4,056,309		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—		DEA Programs/Drug and Alcohol Programs	—
Property Transfer		2,764,772		District Attorney Programs	—
Transient Lodging		1,994,916		Aging Programs	1,034,834
Timber Yield		—		Senior Citizens Programs	—
Aircraft		276,538		Road Projects	909,028
Construction Development Taxes		—		Law Enforcement	2,603,408
Utility Users Tax		—		Other	7,164,555
Other		—		Total Federal	44,030,395
Total Other Taxes		9,092,535		Other Aid	
Total Taxes		183,536,497		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	9,230,930
Operations		1,999,530		Total Other Aid	9,230,930
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		1,999,530		Assessments and Tax Collection Fees	1,869,251
Licenses, Permits and Franchises				Property Tax Administrative Fees	2,638,987
Animal Licenses		184,956		Auditing and Accounting Fees	34,350
Business Licenses		1,504,954		Communication Services	1,232,741
Construction Permits		2,387,432		Election Services	758,411
Road Privileges and Permits		93,003		Legal Services	220,509
Zoning Permits		970,350		Planning and Engineering Services	1,622,020
Franchises		727,960		Agricultural Services	—
Other		3,392,137		Civil Process Services	90,123
Total Licenses Permits and Franchises		9,260,792		Court Fees and Costs	279,564
Fines, Forfeitures and Penalties				Booking Fees	337,517
Vehicle Code Fines		42,275		Estate Fees	410,858
Other Court Fines		4,368,982		Human Services	1,759,695
Forfeitures and Penalties		3,856,304		Law Enforcement Services	576,797
Penalties and Cost on Delinquent Taxes		2,905,721		Recording Fees	978,031
Total Fines, Forfeitures and Penalties		11,173,282		Road and Street Services	—
Revenue from Use of Money and Property				Health Fees	2,088,821
Interest		7,192,768		Mental Health Services	340,169
Rents and Concessions		1,611,437		California Children Services	1,169
Royalties		21,639		Sanitation Services	—
Total Revenue from the Use of Money and Property		8,825,844		Institutional Care and Services	1,003,184
Aid from Other Governmental Agencies				Library Services	290,788
State				Park and Recreation Fees	617,060
Highway Users Tax		4,340,838		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	—
Realignment from the Vehicle License Fee Fund		15,832,842		Building Maintenance and Grounds	—
Public Assistance Administration		15,240,405		Administrative Services	—
Public Assistance Programs		7,676,522		Other	17,945,424
Realignment for Social Services		8,189,752		Total Charges for Current Services	35,095,469
Health:				Miscellaneous Revenue	
Aid for Mental Health		5,230,176		Other Sales	217,372
Realignment for Mental Health		8,559,957		Tobacco Settlement	769,890
Medically Indigent Adults		—		Welfare Repayments	—
Alcohol and Drug Abuse		821,357		Cancelled Warrants	2,870,560
Other Aid for Health		5,467,947		Other	11,698,238
Realignment for Health Services		3,783,565		Total Miscellaneous Revenue	15,556,060
Homeowners' Property Tax Relief		745,734		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	121,665
SB90 Mandated Costs		2,363,331		Proceeds from the Sale of Bonds	—
Public Safety Fund		20,142,281		Other Long-Term Debt Proceeds	916,476
Other:				Total Other Financing Sources	1,038,141
Supplemental Law Enforcement Services Fund (SLESF/COPS)		975,895		Total General County Revenues Before Transfers	437,164,321
Office of Criminal Justice and Planning Programs		—		Transfers In	
Library		457,840		Total Transfers In from Enterprises	—
District Attorney Programs		514,142		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		—			
Other		17,074,797		Total General County Revenues and Transfers In	\$ 437,164,321
Total State		117,417,381			

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Marin

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,849,996	Total Roads	8,990,681
Clerk of the Board	839,747	Total Transportation Terminals	—
Administrative Officer	2,287,247	Total Transportation Systems	40,572
Other	1,000	Total Parking Facilities	—
Total Legislative and Administrative	4,977,990	Total Public Ways and Facilities	9,031,253
Finance		Health	
Auditor-Controller	4,713,346	Total Public Health	35,496,408
Treasurer-Tax Collector	3,051,413	Total Medical Care	7,358,532
Assessor	6,486,556	Total Mental Health	32,849,462
Other	469,924	Total Drug and Alcohol Abuse Services	7,091,033
Total Finance	14,721,239	Total Health	82,795,435
Counsel		Sanitation	
County Counsel	4,192,465	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,192,465	Public Assistance	
Total Personnel	4,843,617	Welfare	
Total Elections	3,611,497	Administration	13,431,225
Total Communications	7,059,108	Aid Programs - Cash (Grants)	14,188,398
Total Property Management	9,072,717	Total Welfare	27,619,623
Plant Acquisition		Social Services	
Jails	3,264,865	Administration and Programs	18,559,250
Courts	—	Other	—
Other	—	Total Social Services	18,559,250
Total Plant Acquisition	3,264,865	General Relief	
Total Promotion	—	Aid to Indigents	2,658,325
Total Other General	77,887,068	Indigent Burial	—
Total General	129,630,566	Total General Relief	2,658,325
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	100,286
Trial Court Maintenance of Effort (MOE)	2,111,712	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	810,382	Workforce Investment Act (WIA)	7,544,449
Other Trial Court	—	Other	1,580,553
County Clerk	—	Total Other Public Assistance	9,125,002
Grand Jury (Including Audit)	133,266	Total Public Assistance	58,062,486
District Attorney-Prosecution	12,563,639	Education	
District Attorney-Family Support	4,371,135	Total School Administration	—
Public Defender	9,488,707	Total Library Services	11,473,132
Court Appointed Counsel	—	Total Agricultural Education	414,794
Other	649,277	Total Other Education	—
Total Judicial	30,128,118	Total Education	11,887,926
Total Police Protection	27,892,780	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	6,393,539
Adult Detention	17,894,071	Total Cultural Services	3,516,141
Juvenile Detention	3,351,261	Total Veteran Memorial Building	—
Probation	12,406,784	Total Small Craft Harbors	—
Total Detention and Correction	33,652,116	Total Recreation and Cultural	9,909,680
Total Fire Protection	14,509,977	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	3,869,427
Protective Inspection		Total Interest on Long-Term Debt	7,908,536
Agricultural Commissioner	1,903,473	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,570,576	Total Debt Service	11,777,963
Other	—	Total General County Expenditures Before Transfers	441,484,371
Total Protective Inspection	4,474,049	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,561,592	Governmental and Enterprise	—
Coroner	1,250,297	Total General County Expenditures and Transfers Out	\$ 441,484,371
Emergency Services	5,926,248		
Planning and Zoning	3,476,850		
Pound	2,812,384		
Other	2,704,651		
Total Other Protection	17,732,022		
Total Public Protection	128,389,062		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 190,708,318	\$ 128,790,589	\$ 61,917,729

Table 6. Counties Annual Report — Fiscal Year 2007-08
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							
AT&T CISCO #67	—	—	—	—	—	—	179,082
CISCO Key Government #68	—	—	—	—	—	—	179,598
Compensated Absences	—	—	—	—	—	—	12,106,649
IT Agreement SAP Servers	—	—	—	—	—	—	—
IT Agreement SAP Servers #66	—	—	—	—	—	—	564,805
Master Equip Lease 10052	—	—	—	—	—	—	—
Sweeper	—	—	—	—	—	—	27,869
Total Other Long-Term Debt Schedule				—	—	—	13,058,003
County Total Bonds and Other Long-Term Debt				\$ 112,805,000	\$ 112,805,000	\$ —	\$ 125,863,003
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	55,987,000				

* Maximum Repayment Obligation, Ending 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 2007-08
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	\$ 648,156
Total Operating Expenses	842,668
Net Operating Income (Loss)	(194,512)
Total Non-Operating Revenue	85,678
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(108,834)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (108,834)
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	\$ 4,595,136
Total Operating Expense	4,349,807
Net Operating Income (Loss)	245,329
Total Non-Operating Revenue	—
Total Non-Operating Expenses	128,769
Income (Loss) Before Operating Transfers	116,560
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 116,560
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: Parks

Total Operating Revenue	\$ 1,467,550
Total Operating Expense	1,577,959
Net Operating Income (Loss)	(110,409)
Total Non-Operating Revenue	34,073
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(76,336)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (76,336)
Current Year Capital Outlay	\$ —

Comments

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

1. Informational Note: The Other Long-Term Debt Schedule, IT Agreement SAP Servers, was removed from the report because this debt was determined to be a duplicate.
Reference: Table 6, Statement of Long-Term Debt

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Mariposa

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,995,933
County Wide Secured and Unsecured	\$	5,045,529	Public Assistance Programs	1,216,134
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		1,715,267	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	146,987
Prior Year Secured and Unsecured		100,374	Health Grants	86,835
Total Property Taxes		6,861,170	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	3,523
Sales and Use Taxes		1,698,606	Office of Criminal Justice and Planning Programs	197,753
Transportation Tax (Non-Transit)		452,031	DEA Programs/Drug and Alcohol Programs	458,039
Property Transfer		96,674	District Attorney Programs	562,576
Transient Lodging		10,331,070	Aging Programs	—
Timber Yield		5,708	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	32,199
Utility Users Tax		—	Other	1,632,962
Other		—	Total Federal	6,332,941
Total Other Taxes		12,584,089	Other Aid	
Total Taxes		19,445,259	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	100,309
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		4,981	Auditing and Accounting Fees	14,761
Business Licenses		—	Communication Services	—
Construction Permits		578,187	Election Services	6,806
Road Privileges and Permits		—	Legal Services	6,363
Zoning Permits		—	Planning and Engineering Services	152,105
Franchises		162,111	Agricultural Services	4,130
Other		—	Civil Process Services	16,718
Total Licenses Permits and Franchises		745,279	Court Fees and Costs	298,669
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		135,654	Estate Fees	2,395
Other Court Fines		163,518	Human Services	3,668
Forfeitures and Penalties		112,092	Law Enforcement Services	173,740
Penalties and Cost on Delinquent Taxes		142,694	Recording Fees	141,053
Total Fines, Forfeitures and Penalties		553,958	Road and Street Services	639,221
Revenue from Use of Money and Property			Health Fees	44,156
Interest		545,406	Mental Health Services	19,812
Rents and Concessions		4,541	California Children Services	41,405
Royalties		—	Sanitation Services	24,376
Total Revenue from the Use of Money and Property		549,947	Institutional Care and Services	7,120
Aid from Other Governmental Agencies			Library Services	19,460
State			Park and Recreation Fees	23,644
Highway Users Tax		1,172,389	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,203,776	Building Maintenance and Grounds	306,023
Public Assistance Administration		2,072,712	Administrative Services	—
Public Assistance Programs		998,152	Other	847,371
Realignment for Social Services		1,501,676	Total Charges for Current Services	2,893,305
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,003,130	Other Sales	—
Realignment for Mental Health		462,097	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		380,015	Cancelled Warrants	7,271
Other Aid for Health		625,051	Other	519,862
Realignment for Health Services		273,426	Total Miscellaneous Revenue	527,133
Homeowners' Property Tax Relief		78,626	Other Financing Sources	
Open Space Tax Relief		183,869	Sale of Fixed Assets	2,271
SB90 Mandated Costs		13,698	Proceeds from the Sale of Bonds	—
Public Safety Fund		775,994	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	2,271
Supplemental Law Enforcement Services Fund (SLESF/COPS)		57,543	Total General County Revenues Before Transfers	48,426,267
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		12,012	Total Transfers In from Enterprises	—
District Attorney Programs		284,829	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		789,685	Total General County Revenues and Transfers In	\$ 48,426,267
Other		5,487,494		
Total State		17,376,174		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Mariposa

General		Public Ways and Facilities	
Board of Supervisors	\$ 529,637	Total Roads	5,926,026
Clerk of the Board	49,728	Total Transportation Terminals	—
Administrative Officer	404,804	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	984,169	Total Public Ways and Facilities	5,926,026
Finance		Health	
Auditor-Controller	711,898	Total Public Health	2,405,630
Treasurer-Tax Collector	572,042	Total Medical Care	—
Assessor	617,453	Total Mental Health	2,297,514
Other	27,967	Total Drug and Alcohol Abuse Services	812,065
Total Finance	1,929,360	Total Health	5,515,209
Counsel		Sanitation	
County Counsel	277,010	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	277,010	Public Assistance	
Total Personnel	270,585	Welfare	
Total Elections	294,324	Administration	1,361,463
Total Communications	—	Aid Programs - Cash (Grants)	2,550,351
Total Property Management	1,682,711	Total Welfare	3,911,814
Plant Acquisition		Social Services	
Jails	44,262	Administration and Programs	3,383,520
Courts	—	Other	414,703
Other	485,635	Total Social Services	3,798,223
Total Plant Acquisition	529,897	General Relief	
Total Promotion	972,572	Aid to Indigents	9,023
Total Other General	1,288,565	Indigent Burial	700
Total General	8,229,193	Total General Relief	9,723
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	41,572
Trial Court Maintenance of Effort (MOE)	131,611	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	112,346	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	1,434,932
County Clerk	72,759	Total Other Public Assistance	1,434,932
Grand Jury (Including Audit)	66,390	Total Public Assistance	9,196,264
District Attorney-Prosecution	964,520	Education	
District Attorney-Family Support	725,928	Total School Administration	168,400
Public Defender	—	Total Library Services	421,056
Court Appointed Counsel	407,845	Total Agricultural Education	140,739
Other	20,295	Total Other Education	—
Total Judicial	2,501,694	Total Education	730,195
Total Police Protection	5,464,602	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	295,993
Adult Detention	1,931,051	Total Cultural Services	142,735
Juvenile Detention	356,134	Total Veteran Memorial Building	—
Probation	1,139,290	Total Small Craft Harbors	—
Total Detention and Correction	3,426,475	Total Recreation and Cultural	438,728
Total Fire Protection	2,326,144	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	128,000
Protective Inspection		Total Interest on Long-Term Debt	87,796
Agricultural Commissioner	323,599	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	661,289	Total Debt Service	215,796
Other	—	Total General County Expenditures Before Transfers	48,093,358
Total Protective Inspection	984,888	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	143,417
Local Agency Formation Commission (LAFCO)	2,100	Operating Transfers Between Funds Other Than	—
Recorder	205,818	Governmental and Enterprise	100,000
Coroner	1,668,177	Total General County Expenditures and Transfers Out	\$ 48,336,775
Emergency Services	—		
Planning and Zoning	946,753		
Pound	—		
Other	315,296		
Total Other Protection	3,138,144		
Total Public Protection	17,841,947		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 26,599,916	\$ 20,863,409	\$ 5,736,507

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ —	\$ 1,038,850	\$ 1,692,000
Total Federal Construction Loans				2,730,850	—	1,038,850	1,692,000
State Construction Loans							
Hangar Construction (Ent)	1997	—	—	132,686	—	98,854	33,832
Hangar MPA 1-01-L-3 (Ent)	2002	—	—	241,000	—	76,801	164,199
Solid Waste Composting Project	2003	—	—	3,200,000	—	138,000	3,062,000
Hangar Construction	1997	—	—	132,686	—	86,762	—
Hangar MPA 1-01-L-3	2002	—	—	241,000	—	57,099	—
Total State Construction Loans				3,947,372	—	457,516	3,260,031
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	1,655,248
Compensated Absences - Transit	—	—	—	—	—	—	14,131
Postclosure Landfill Liability	—	—	—	—	—	—	2,303,326
Solid Waste - Septic	—	—	—	—	—	—	30,500
Total Other Long-Term Debt Schedule				—	—	—	4,003,205
County Total Bonds and Other Long-Term Debt				\$ 6,678,222	\$ —	\$ 1,496,366	\$ 8,955,236
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	\$ 14,805
Local Cash Grants	—
State Cash Grants	77,309
Federal Cash Grants	87,758
Other Revenues	7,892
Total Revenues	187,764
Purchased Transportation	—
Other Expenses	292,974
Total Expenses	292,974
Net Transit Income (Loss)	(105,210)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (105,210)
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 2007-08
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?		Yes
Total Operating Revenue	\$	212,033
Total Operating Expenses		333,098
Net Operating Income (Loss)		(121,065)
Total Non-Operating Revenue		437,575
Total Non-Operating Expenses		43,082
Income (Loss) Before Operating Transfers		273,428
Transfers In from the County		143,417
Transfers Out to the County		—
Net Transfers In (Out)		143,417
Net Income (Loss)	\$	416,845
Current Year Capital Outlay (Enterprise Activity)	\$	329,181

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	1,987,027
Total Operating Expenses		1,843,143
Net Operating Income (Loss)		143,884
Total Non-Operating Revenues		36,649
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		180,533
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	180,533
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 State Construction Loans, Hangar Construction and Hangar MPA 1-01-L-3, were reclassified from Governmental Funds to Enterprise Funds and are now reported as Hangar Construction (Ent) and Hangar MPA 1-01-L-3 (Ent), respectively.
Reference: Table 6, Statement of Long-Term Debt

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Mendocino

Taxes			Federal	
Property Taxes			Public Assistance Administration	12,944,451
County Wide Secured and Unsecured	\$	28,897,774	Public Assistance Programs	22,112,259
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		9,176,579	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		3,054,731	Health Grants	—
Total Property Taxes		41,129,084	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		5,173,829	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		37,080	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		470,980	District Attorney Programs	—
Transient Lodging		3,840,335	Aging Programs	—
Timber Yield		463,095	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	946,380
Utility Users Tax		—	Other	594,775
Other		12	Total Federal	36,597,865
Total Other Taxes		9,985,331	Other Aid	
Total Taxes		51,114,415	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	368,307
Operations		—	Total Other Aid	368,307
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	163,152
Licenses, Permits and Franchises			Property Tax Administrative Fees	206,757
Animal Licenses		183,677	Auditing and Accounting Fees	288,518
Business Licenses		96,931	Communication Services	—
Construction Permits		962,284	Election Services	374,552
Road Privileges and Permits		85,247	Legal Services	433,510
Zoning Permits		657,001	Planning and Engineering Services	914,488
Franchises		769,567	Agricultural Services	6,757
Other		453,974	Civil Process Services	46,924
Total Licenses Permits and Franchises		3,208,681	Court Fees and Costs	2,259,443
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		819,864	Estate Fees	33,191
Other Court Fines		734,845	Human Services	395,571
Forfeitures and Penalties		1,228,629	Law Enforcement Services	1,959,745
Penalties and Cost on Delinquent Taxes		1,390,588	Recording Fees	401,213
Total Fines, Forfeitures and Penalties		4,173,926	Road and Street Services	194,284
Revenue from Use of Money and Property			Health Fees	2,313,008
Interest		2,007,419	Mental Health Services	1,561,457
Rents and Concessions		50,072	California Children Services	1,135
Royalties		—	Sanitation Services	379,972
Total Revenue from the Use of Money and Property		2,057,491	Institutional Care and Services	439,269
Aid from Other Governmental Agencies			Library Services	89,557
State			Park and Recreation Fees	8,857
Highway Users Tax		1,860,714	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		4,638,579	Building Maintenance and Grounds	265,902
Public Assistance Administration		8,266,061	Administrative Services	308,838
Public Assistance Programs		3,851,041	Other	1,101,690
Realignment for Social Services		8,025,803	Total Charges for Current Services	14,147,790
Health:			Miscellaneous Revenue	
Aid for Mental Health		14,476,754	Other Sales	310,079
Realignment for Mental Health		2,790,005	Tobacco Settlement	476,820
Medically Indigent Adults		—	Welfare Repayments	51,690
Alcohol and Drug Abuse		1,367,174	Cancelled Warrants	15,166
Other Aid for Health		1,663,989	Other	375,316
Realignment for Health Services		1,085,904	Total Miscellaneous Revenue	1,229,071
Homeowners' Property Tax Relief		319,000	Other Financing Sources	
Open Space Tax Relief		624,508	Sale of Fixed Assets	—
SB90 Mandated Costs		57,428	Proceeds from the Sale of Bonds	—
Public Safety Fund		6,152,056	Other Long-Term Debt Proceeds	2,600,000
Other:			Total Other Financing Sources	2,600,000
Supplemental Law Enforcement Services Fund (SLESF/COPS)		462,528	Total General County Revenues Before Transfers	183,881,116
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		341,073	Total Transfers In from Enterprises	—
District Attorney Programs		941,231	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		500,000	Total General County Revenues and Transfers In	\$ 183,881,116
Other		10,959,722		
Total State		68,383,570		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Mendocino

General		Public Ways and Facilities	
Board of Supervisors	\$ 517,934	Total Roads	11,991,133
Clerk of the Board	401,281	Total Transportation Terminals	—
Administrative Officer	1,059,702	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,978,917	Total Public Ways and Facilities	11,991,133
Finance		Health	
Auditor-Controller	791,232	Total Public Health	6,978,670
Treasurer-Tax Collector	536,654	Total Medical Care	1,999,921
Assessor	1,424,794	Total Mental Health	19,553,830
Other	437,230	Total Drug and Alcohol Abuse Services	2,774,997
Total Finance	3,189,910	Total Health	31,307,418
Counsel		Sanitation	
County Counsel	769,557	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	769,557	Public Assistance	
Total Personnel	657,701	Welfare	
Total Elections	762,005	Administration	6,015,886
Total Communications	—	Aid Programs - Cash (Grants)	19,473,078
Total Property Management	3,012,955	Total Welfare	25,488,964
Plant Acquisition		Social Services	
Jails	717,406	Administration and Programs	28,631,417
Courts	—	Other	—
Other	761,370	Total Social Services	28,631,417
Total Plant Acquisition	1,478,776	General Relief	
Total Promotion	404,169	Aid to Indigents	784,291
Total Other General	5,840,602	Indigent Burial	15,893
Total General	18,094,592	Total General Relief	800,184
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	276,419
Trial Court Maintenance of Effort (MOE)	536,123	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	441,036	Workforce Investment Act (WIA)	—
Other Trial Court	1,859,015	Other	—
County Clerk	120,744	Total Other Public Assistance	—
Grand Jury (Including Audit)	171,324	Total Public Assistance	55,196,984
District Attorney-Prosecution	3,673,036	Education	
District Attorney-Family Support	2,399,216	Total School Administration	—
Public Defender	2,939,151	Total Library Services	1,741,057
Court Appointed Counsel	—	Total Agricultural Education	237,670
Other	—	Total Other Education	—
Total Judicial	12,139,645	Total Education	1,978,727
Total Police Protection	10,615,319	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	8,549,013	Total Cultural Services	376,117
Juvenile Detention	2,355,251	Total Veteran Memorial Building	—
Probation	3,666,941	Total Small Craft Harbors	—
Total Detention and Correction	14,571,205	Total Recreation and Cultural	376,117
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	713,456	Total Retirement of Long-Term Debt	5,893,680
Protective Inspection		Total Interest on Long-Term Debt	7,040,946
Agricultural Commissioner	791,507	Total Interest on Short-Term Notes and Warrants	4,638,799
Building Inspector	1,384,347	Total Debt Service	17,573,425
Other	—	Total General County Expenditures Before Transfers	182,476,804
Total Protective Inspection	2,175,854	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	188,019	Operating Transfers Between Funds Other Than	—
Recorder	502,821	Governmental and Enterprise	—
Coroner	1,580,764	Total General County Expenditures and Transfers Out	\$ 182,476,804
Emergency Services	540,764		
Planning and Zoning	1,846,700		
Pound	957,253		
Other	126,608		
Total Other Protection	5,742,929		
Total Public Protection	45,958,408		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 63,460,251	\$ 51,963,755	\$ 11,496,496

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 20,800,000	\$ 9,015,000
Pension Obligation	2002	2004	2026	91,945,000	91,945,000	3,680,000	88,265,000
Total Pension Obligation Bonds				122,665,000	121,760,000	24,480,000	97,280,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	4,739,052
Energy Retrofit Loan	—	—	—	—	—	—	—
Energy Retrofit Loan #2	—	—	—	—	—	—	176,102
Equipment Leases	—	—	—	—	—	—	158,849
Equipment Leases 2001-02	—	—	—	—	—	—	111,049
Equipment Leases 2003-04	—	—	—	—	—	—	265,716
Equipment Leases 2004-05	—	—	—	—	—	—	—
Equipment Leases 2005-06	—	—	—	—	—	—	348,836
Equipment Leases 2006-07	—	—	—	—	—	—	49,080
Microwave Network	—	—	—	—	—	—	2,600,000
Postclosure Landfill Liability	—	—	—	—	—	—	7,654,198
Total Other Long-Term Debt Schedule				—	—	—	16,102,882
County Total Bonds and Other Long-Term Debt				\$ 122,665,000	\$ 121,760,000	\$ 24,480,000	\$ 113,382,882

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 44,562,149

* Maximum Repayment Obligation, Ending 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 2007-08
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	\$ 51,856
Total Operating Expenses	287,333
Net Operating Income (Loss)	(235,477)
Total Non-Operating Revenue	191,958
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(43,519)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (43,519)
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	\$ 1,732,930
Total Operating Expenses	1,808,981
Net Operating Income (Loss)	(76,051)
Total Non-Operating Revenues	98,138
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	22,087
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 22,087
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 2007-08
Statement of County Revenues
County of Merced

Taxes			Federal	
Property Taxes			Public Assistance Administration	44,824,256
County Wide Secured and Unsecured	\$	35,195,258	Public Assistance Programs	34,223,095
Less Than County Wide Funds - Secured and Unsecured		13,816,516	Health Administration	531,860
Property Tax In-Lieu of Vehicle License Fees		28,332,138	Workforce Investment Act (WIA)	4,607,409
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		124,005	Health Grants	1,340,245
Total Property Taxes		77,467,917	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		6,888,369	Office of Criminal Justice and Planning Programs	828,646
Transportation Tax (Non-Transit)		798,479	DEA Programs/Drug and Alcohol Programs	1,397,242
Property Transfer		846,348	District Attorney Programs	5,752,039
Transient Lodging		424,671	Aging Programs	878,751
Timber Yield		—	Senior Citizens Programs	889,576
Aircraft		—	Road Projects	6,750,248
Construction Development Taxes		—	Law Enforcement	420,626
Utility Users Tax		—	Other	1,334,481
Other		—	Total Federal	103,778,474
Total Other Taxes		8,957,867	Other Aid	
Total Taxes		86,425,784	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	896,822
Operations		—	Total Other Aid	896,822
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	649,676
Licenses, Permits and Franchises			Property Tax Administrative Fees	418,421
Animal Licenses		68,771	Auditing and Accounting Fees	7,703
Business Licenses		184,794	Communication Services	84,425
Construction Permits		3,128,021	Election Services	223,373
Road Privileges and Permits		301,259	Legal Services	833,197
Zoning Permits		45,724	Planning and Engineering Services	854,927
Franchises		2,230,249	Agricultural Services	544,583
Other		214,593	Civil Process Services	273,202
Total Licenses Permits and Franchises		6,173,411	Court Fees and Costs	2,693,858
Fines, Forfeitures and Penalties			Booking Fees	284,742
Vehicle Code Fines		3,638,626	Estate Fees	100,626
Other Court Fines		2,426,786	Human Services	234,475
Forfeitures and Penalties		243,447	Law Enforcement Services	739,028
Penalties and Cost on Delinquent Taxes		403,243	Recording Fees	1,364,658
Total Fines, Forfeitures and Penalties		6,712,102	Road and Street Services	3,420,309
Revenue from Use of Money and Property			Health Fees	1,305,107
Interest		9,834,944	Mental Health Services	1,058,701
Rents and Concessions		1,309,252	California Children Services	4,550
Royalties		—	Sanitation Services	1,201,400
Total Revenue from the Use of Money and Property		11,144,196	Institutional Care and Services	888,385
Aid from Other Governmental Agencies			Library Services	148,612
State			Park and Recreation Fees	359,326
Highway Users Tax		3,506,487	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	4,935,423
Realignment from the Vehicle License Fee Fund		10,939,974	Building Maintenance and Grounds	—
Public Assistance Administration		13,482,113	Administrative Services	—
Public Assistance Programs		18,392,767	Other	4,799,023
Realignment for Social Services		7,994,804	Total Charges for Current Services	27,427,730
Health:			Miscellaneous Revenue	
Aid for Mental Health		10,584,969	Other Sales	—
Realignment for Mental Health		5,168,521	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	635,716
Alcohol and Drug Abuse		765,264	Cancelled Warrants	44,502
Other Aid for Health		5,069,938	Other	4,468,101
Realignment for Health Services		2,224,067	Total Miscellaneous Revenue	5,148,319
Homeowners' Property Tax Relief		499,813	Other Financing Sources	
Open Space Tax Relief		1,429,352	Sale of Fixed Assets	301,406
SB90 Mandated Costs		366,767	Proceeds from the Sale of Bonds	—
Public Safety Fund		12,517,286	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	301,406
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,114,040	Total General County Revenues Before Transfers	362,187,393
Office of Criminal Justice and Planning Programs		748,155	Transfers In	
Library		96,615	Total Transfers In from Enterprises	15,612
District Attorney Programs		3,090,804	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,926,350	Total General County Revenues and Transfers In	\$ 362,203,005
Other		14,261,063		
Total State		114,179,149		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Merced

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,306,032	Total Roads	19,323,064
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,952,755	Total Transportation Systems	—
Other	4,484	Total Parking Facilities	—
Total Legislative and Administrative	4,263,271	Total Public Ways and Facilities	19,323,064
Finance		Health	
Auditor-Controller	2,732,790	Total Public Health	17,488,304
Treasurer-Tax Collector	1,282,878	Total Medical Care	5,867,079
Assessor	3,300,494	Total Mental Health	17,537,821
Other	2,730,306	Total Drug and Alcohol Abuse Services	3,760,049
Total Finance	10,046,468	Total Health	44,653,253
Counsel		Sanitation	
County Counsel	1,784,816	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,784,816	Public Assistance	
Total Personnel	1,451,647	Welfare	
Total Elections	1,527,233	Administration	49,189,076
Total Communications	—	Aid Programs - Cash (Grants)	63,057,609
Total Property Management	2,325,899	Total Welfare	112,246,685
Plant Acquisition		Social Services	
Jails	327,073	Administration and Programs	28,945,701
Courts	456,742	Other	—
Other	5,503,209	Total Social Services	28,945,701
Total Plant Acquisition	6,287,024	General Relief	
Total Promotion	2,371,125	Aid to Indigents	545,714
Total Other General	5,909,259	Indigent Burial	—
Total General	35,966,742	Total General Relief	545,714
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	245,460
Trial Court Maintenance of Effort (MOE)	1,632,348	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	763,695	Workforce Investment Act (WIA)	4,777,610
Other Trial Court	1,915,505	Other	1,772,995
County Clerk	151,288	Total Other Public Assistance	6,550,605
Grand Jury (Including Audit)	136,566	Total Public Assistance	148,534,165
District Attorney-Prosecution	8,817,880	Education	
District Attorney-Family Support	8,270,465	Total School Administration	—
Public Defender	3,063,759	Total Library Services	2,555,804
Court Appointed Counsel	1,884,276	Total Agricultural Education	353,631
Other	65,679	Total Other Education	—
Total Judicial	26,701,461	Total Education	2,909,435
Total Police Protection	18,659,832	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	2,895,310
Adult Detention	18,671,490	Total Cultural Services	—
Juvenile Detention	7,635,967	Total Veteran Memorial Building	—
Probation	7,262,383	Total Small Craft Harbors	—
Total Detention and Correction	33,569,840	Total Recreation and Cultural	2,895,310
Total Fire Protection	11,995,264	Debt Service	
Total Flood Control - Soil and Water Conservation	228,443	Total Retirement of Long-Term Debt	4,683,198
Protective Inspection		Total Interest on Long-Term Debt	4,674,044
Agricultural Commissioner	2,875,061	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,220,863	Total Debt Service	9,357,242
Other	541,264	Total General County Expenditures Before Transfers	368,231,435
Total Protective Inspection	4,637,188	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	39,027
Local Agency Formation Commission (LAFCO)	75,227	Operating Transfers Between Funds Other Than	—
Recorder	1,091,447	Governmental and Enterprise	—
Coroner	1,079,549	Total General County Expenditures and Transfers Out	\$ 368,270,462
Emergency Services	1,144,906		
Planning and Zoning	3,762,417		
Pound	1,513,529		
Other	133,121		
Total Other Protection	8,800,196		
Total Public Protection	104,592,224		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 532,634,295	\$ 125,877,289	\$ 406,757,006

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 11,330,000	\$ 51,740,000
Total Pension Obligation Bonds				63,070,000	63,070,000	11,330,000	51,740,000
Special Assessment Bonds							
1915 Act - Ashley Estates	1992	1993	2020	1,230,000	775,000	415,000	360,000
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	117,016	1,223,000
Total Special Assessment Bonds				5,415,016	4,805,016	657,016	4,148,000
Other Long-Term Debt Schedule							
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	3,151,178
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	6,879,165
CA Energy Commission	—	—	—	—	—	—	901,240
Capital Leases	—	—	—	—	—	—	2,643,506
Capital Leases (less than 10 years)	—	—	—	—	—	—	567,509
Compensated Absences	—	—	—	—	—	—	22,749,372
Compensated Absences - Enterprise	—	—	—	—	—	—	798,532
Landfill Closure Fee	—	—	—	—	—	—	9,244,710
Total Other Long-Term Debt Schedule				—	—	—	46,935,212
County Total Bonds and Other Long-Term Debt				\$ 68,485,016	\$ 67,875,016	\$ 11,987,016	\$ 102,823,212

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 39,874,972

* Maximum Repayment Obligation, Ending 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	110,000
Total Operating Revenue	110,000
Total Operating Expenses	—
Net Operating Income (Loss)	110,000
Total Non-Operating Revenue	107,916
Total Non-Operating Expenses	—
Net Non-Operating Income	107,916
Net Income Before Extraordinary Items	217,916
Extraordinary Items	—
Income (Loss) Before Operating Transfers	217,916
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 217,916
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 1,164,519
Local Cash Grants	4,645,793
State Cash Grants	550,552
Federal Cash Grants	6,547,567
Other Revenues	136,557
Total Revenues	13,044,988
Purchased Transportation	6,481,838
Other Expenses	2,911,144
Total Expenses	9,392,982
Net Transit Income (Loss)	3,652,006
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 3,652,006
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 2007-08
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Merced

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,454,912
Total Operating Expenses	2,116,497
Net Operating Income (Loss)	(661,585)
Total Non-Operating Revenue	1,456,363
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	794,778
Transfers In from the County	39,027
Transfers Out to the County	15,612
Net Transfers In (Out)	23,415
Net Income (Loss)	\$ 818,193
Current Year Capital Outlay (Enterprise Activity)	\$ 1,063,461

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

Other Enterprise Statement of Revenues and Expenses: Water	
Total Operating Revenue	\$ 318,769
Total Operating Expense	286,163
Net Operating Income (Loss)	32,606
Total Non-Operating Revenue	2,539
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	35,145
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 35,145
Current Year Capital Outlay	\$ —

Comments

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

1. Informational Note: The Refuse Enterprise/Activity was removed from the report because it was determined to be an activity of the Merced County Regional Waste Management Authority. The refuse activity is now reported in the Special Districts Annual Report.
Reference: Table 6, Statement of Enterprise/Activity Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Modoc

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,381,809
County Wide Secured and Unsecured	\$	2,847,395	Public Assistance Programs	735,725
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		900,868	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		78,634	Health Grants	674,944
Total Property Taxes		3,826,897	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		281,605	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	419,781
Property Transfer		46,537	District Attorney Programs	—
Transient Lodging		33,075	Aging Programs	—
Timber Yield		59,611	Senior Citizens Programs	—
Aircraft		—	Road Projects	172,996
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	2,164,695
Other		—	Total Federal	5,549,950
Total Other Taxes		420,828	Other Aid	
Total Taxes		4,247,725	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	1,303,530
Operations		316,782	Total Other Aid	1,303,530
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		316,782	Assessments and Tax Collection Fees	75,984
Licenses, Permits and Franchises			Property Tax Administrative Fees	63,957
Animal Licenses		604	Auditing and Accounting Fees	58,967
Business Licenses		—	Communication Services	—
Construction Permits		94,557	Election Services	23,937
Road Privileges and Permits		—	Legal Services	—
Zoning Permits		3,600	Planning and Engineering Services	30,278
Franchises		67,620	Agricultural Services	204,606
Other		14,877	Civil Process Services	6,880
Total Licenses Permits and Franchises		181,258	Court Fees and Costs	3,126
Fines, Forfeitures and Penalties			Booking Fees	4,032
Vehicle Code Fines		66,700	Estate Fees	—
Other Court Fines		114,170	Human Services	—
Forfeitures and Penalties		2,471	Law Enforcement Services	49,407
Penalties and Cost on Delinquent Taxes		93,052	Recording Fees	70,287
Total Fines, Forfeitures and Penalties		276,393	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	—
Interest		264,628	Mental Health Services	18,579
Rents and Concessions		7,079	California Children Services	122,282
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		271,707	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	7,731
State			Park and Recreation Fees	—
Highway Users Tax		1,656,172	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		863,100	Building Maintenance and Grounds	—
Public Assistance Administration		2,298,898	Administrative Services	—
Public Assistance Programs		556,072	Other	448,192
Realignment for Social Services		751,397	Total Charges for Current Services	1,188,245
Health:			Miscellaneous Revenue	
Aid for Mental Health		289,434	Other Sales	—
Realignment for Mental Health		472,177	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	64,999
Alcohol and Drug Abuse		387,042	Cancelled Warrants	—
Other Aid for Health		579,197	Other	56,991
Realignment for Health Services		232,618	Total Miscellaneous Revenue	121,990
Homeowners' Property Tax Relief		44,503	Other Financing Sources	
Open Space Tax Relief		181,006	Sale of Fixed Assets	—
SB90 Mandated Costs		20,513	Proceeds from the Sale of Bonds	—
Public Safety Fund		465,433	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		172,942	Total General County Revenues Before Transfers	26,204,299
Office of Criminal Justice and Planning Programs		108,175	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		3,168,040	Total General County Revenues and Transfers In	\$ 26,204,299
Total State		12,746,719		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Modoc

General		Public Ways and Facilities	
Board of Supervisors	\$ 326,767	Total Roads	5,227,141
Clerk of the Board	61,504	Total Transportation Terminals	—
Administrative Officer	335,862	Total Transportation Systems	6,420
Other	10,495	Total Parking Facilities	—
Total Legislative and Administrative	734,628	Total Public Ways and Facilities	5,233,561
Finance		Health	
Auditor-Controller	429,525	Total Public Health	2,381,750
Treasurer-Tax Collector	314,575	Total Medical Care	—
Assessor	502,676	Total Mental Health	1,761,823
Other	—	Total Drug and Alcohol Abuse Services	813,280
Total Finance	1,246,776	Total Health	4,956,853
Counsel		Sanitation	
County Counsel	82,066	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	82,066	Public Assistance	
Total Personnel	30,600	Welfare	
Total Elections	130,339	Administration	1,601,536
Total Communications	—	Aid Programs - Cash (Grants)	2,544,323
Total Property Management	374,393	Total Welfare	4,145,859
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	686,373
Courts	—	Other	—
Other	—	Total Social Services	686,373
Total Plant Acquisition	—	General Relief	
Total Promotion	—	Aid to Indigents	103,804
Total Other General	744,488	Indigent Burial	5,580
Total General	3,343,290	Total General Relief	109,384
Public Protection		Total Care of Court Wards	137,893
Judicial		Total Veteran Services	50,065
Trial Court Maintenance of Effort (MOE)	102,870	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)	10,438	Total Public Assistance	5,148,974
District Attorney-Prosecution	432,901	Education	
District Attorney-Family Support	365,185	Total School Administration	—
Public Defender	182,507	Total Library Services	440,612
Court Appointed Counsel	197,159	Total Agricultural Education	114,186
Other	272,975	Total Other Education	22,836
Total Judicial	1,564,035	Total Education	577,634
Total Police Protection	2,114,424	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	450,175
Adult Detention	822,959	Total Cultural Services	82,057
Juvenile Detention	—	Total Veteran Memorial Building	—
Probation	505,837	Total Small Craft Harbors	—
Total Detention and Correction	1,328,796	Total Recreation and Cultural	532,232
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	90,000
Protective Inspection		Total Interest on Long-Term Debt	2,970
Agricultural Commissioner	800,946	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	92,970
Other	—	Total General County Expenditures Before Transfers	26,703,774
Total Protective Inspection	800,946	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	163,419	Governmental and Enterprise	—
Coroner	5,406	Total General County Expenditures and Transfers Out	\$ 26,703,774
Emergency Services	113,203		
Planning and Zoning	303,755		
Pound	—		
Other	424,276		
Total Other Protection	1,010,059		
Total Public Protection	6,818,260		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 14,371,722	\$ 4,293,467	\$ 10,078,255

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Modoc

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				
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ —
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ —					

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 8,599,851
Total Deductions from Revenues	<u>—</u>
Net Patient Revenue	<u>8,599,851</u>
Total Other Operating Revenues	<u>—</u>
Total Operating Revenue	<u>8,599,851</u>
Total Operating Expenses	<u>11,855,354</u>
Net Operating Income (Loss)	<u>(3,255,503)</u>
Total Non-Operating Revenue	<u>—</u>
Total Non-Operating Expenses	<u>—</u>
Net Non-Operating Income	<u>—</u>
Net Income Before Extraordinary Items	<u>(3,255,503)</u>
Extraordinary Items	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(3,255,503)</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (3,255,503)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	762,908
Total Non-Operating Expenses	520,029
Income (Loss) Before Operating Transfers	242,879
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 242,879
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	\$ 1,033,169
Total Operating Expenses	1,005,822
Net Operating Income (Loss)	27,347
Total Non-Operating Revenues	138,017
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	165,364
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 165,364
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Water

Total Operating Revenue	\$ 154,541
Total Operating Expense	87,213
Net Operating Income (Loss)	67,328
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	67,328
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 67,328
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Mono

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,783,981
County Wide Secured and Unsecured	\$	17,299,660	Public Assistance Programs	158,833
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	917,049
Property Tax In-Lieu of Vehicle License Fees		1,494,756	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		1,092,027	Health Grants	479,515
Total Property Taxes		19,886,443	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		516,356	Office of Criminal Justice and Planning Programs	198,468
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		186,744	District Attorney Programs	—
Transient Lodging		2,688,435	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	26,945
Utility Users Tax		—	Other	1,097,646
Other		76,367	Total Federal	4,662,437
Total Other Taxes		3,467,902	Other Aid	
Total Taxes		23,354,345	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	425,242
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		19,540	Auditing and Accounting Fees	—
Business Licenses		20,501	Communication Services	329,808
Construction Permits		141,588	Election Services	58,164
Road Privileges and Permits		5,820	Legal Services	36,707
Zoning Permits		—	Planning and Engineering Services	232,458
Franchises		169,610	Agricultural Services	—
Other		5,261	Civil Process Services	655
Total Licenses Permits and Franchises		362,320	Court Fees and Costs	7,788
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		191,458	Estate Fees	—
Other Court Fines		609,862	Human Services	52,536
Forfeitures and Penalties		—	Law Enforcement Services	26,700
Penalties and Cost on Delinquent Taxes		85,260	Recording Fees	134,895
Total Fines, Forfeitures and Penalties		886,580	Road and Street Services	141,717
Revenue from Use of Money and Property			Health Fees	215,022
Interest		607,271	Mental Health Services	158,839
Rents and Concessions		25,181	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		632,452	Institutional Care and Services	788,158
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	25,774
Highway Users Tax		1,294,643	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	147,963
Realignment from the Vehicle License Fee Fund		1,494,276	Building Maintenance and Grounds	—
Public Assistance Administration		1,461,239	Administrative Services	3,263
Public Assistance Programs		164,207	Other	2,112,914
Realignment for Social Services		458,032	Total Charges for Current Services	4,898,603
Health:			Miscellaneous Revenue	
Aid for Mental Health		557,339	Other Sales	—
Realignment for Mental Health		293,336	Tobacco Settlement	142,087
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		560,465	Cancelled Warrants	—
Other Aid for Health		34,772	Other	175,147
Realignment for Health Services		362,057	Total Miscellaneous Revenue	317,234
Homeowners' Property Tax Relief		42,873	Other Financing Sources	
Open Space Tax Relief		66,548	Sale of Fixed Assets	927,895
SB90 Mandated Costs		22,800	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,491,309	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	927,895
Supplemental Law Enforcement Services Fund (SLESF/COPS)		153,187	Total General County Revenues Before Transfers	48,776,762
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		115,792	Operating Transfers Between Funds Other Than	—
Law Enforcement		626,557	Governmental and Enterprise	—
Other		3,535,464	Total General County Revenues and Transfers In	\$ 48,776,762
Total State		12,734,896		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Mono

General		Public Ways and Facilities	
Board of Supervisors	\$ 377,442	Total Roads	6,591,237
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	840,142	Total Transportation Systems	—
Other	526,997	Total Parking Facilities	—
Total Legislative and Administrative	1,744,581	Total Public Ways and Facilities	6,591,237
Finance		Health	
Auditor-Controller	1,290,877	Total Public Health	3,450,800
Treasurer-Tax Collector	—	Total Medical Care	2,856,592
Assessor	1,396,686	Total Mental Health	1,904,304
Other	—	Total Drug and Alcohol Abuse Services	905,189
Total Finance	2,687,563	Total Health	9,116,885
Counsel		Sanitation	
County Counsel	658,315	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	658,315	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	260,395	Administration	1,243,948
Total Communications	183,519	Aid Programs - Cash (Grants)	518,092
Total Property Management	810,647	Total Welfare	1,762,040
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	585,387
Courts	—	Other	—
Other	—	Total Social Services	585,387
Total Plant Acquisition	—	General Relief	
Total Promotion	320,050	Aid to Indigents	48,072
Total Other General	4,398,261	Indigent Burial	—
Total General	11,063,331	Total General Relief	48,072
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	35,051
Trial Court Maintenance of Effort (MOE)	409,748	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	63,585	Workforce Investment Act (WIA)	—
Other Trial Court	700,578	Other	—
County Clerk	215,201	Total Other Public Assistance	—
Grand Jury (Including Audit)	3,684	Total Public Assistance	2,430,550
District Attorney-Prosecution	1,143,462	Education	
District Attorney-Family Support	1,344,479	Total School Administration	—
Public Defender	566,869	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	33,072
Other	94,225	Total Other Education	—
Total Judicial	4,541,831	Total Education	33,072
Total Police Protection	4,957,529	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,079,958
Adult Detention	1,782,220	Total Cultural Services	2,549
Juvenile Detention	83,862	Total Veteran Memorial Building	—
Probation	842,168	Total Small Craft Harbors	—
Total Detention and Correction	2,708,250	Total Recreation and Cultural	1,082,507
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	389,446
Protective Inspection		Total Interest on Long-Term Debt	83,783
Agricultural Commissioner	—	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	438,304	Total Debt Service	473,229
Other	158,123	Total General County Expenditures Before Transfers	46,344,283
Total Protective Inspection	596,427	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	708,086
Local Agency Formation Commission (LAFCO)	40,497	Operating Transfers Between Funds Other Than	—
Recorder	322,802	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 47,052,369
Emergency Services	364,948		
Planning and Zoning	1,236,304		
Pound	464,993		
Other	319,891		
Total Other Protection	2,749,435		
Total Public Protection	15,553,472		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 21,046,883	\$ 21,011,795	\$ 35,088

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	—	—	—	—	—	—	\$ 240,488
Capital Leases	—	—	—	—	—	—	499,115
Compensated Absences	—	—	—	—	—	—	3,083,197
Compensated Absences - Enterprise	—	—	—	—	—	—	43,278
Interest Free Loan for Cap. Imprv.	—	—	—	—	—	—	300,002
Landfill Closure & Post-Closure	—	—	—	—	—	—	3,748,296
Total Other Long-Term Debt Schedule				—	—	—	7,914,376
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 7,914,376

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 6,976,855
--------------------------------	---------------------

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	No
Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	1,656
Total Non-Operating Expenses	200,192
Net Non-Operating Income	(198,536)
Net Income Before Extraordinary Items	(198,536)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(198,536)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (198,536)
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 2007-08
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?	Yes
Total Operating Revenue	\$ 8,536
Total Operating Expenses	132,993
Net Operating Income (Loss)	(124,457)
Total Non-Operating Revenue	276,950
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	152,493
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 152,493
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	\$ 2,270,197
Total Operating Expenses	2,617,157
Net Operating Income (Loss)	(346,960)
Total Non-Operating Revenues	667,249
Total Non-Operating Expenses	374,502
Income (Loss) Before Operating Transfers	(54,213)
Transfers In from the County	708,086
Transfers Out to the County	—
Net Transfers In (Out)	708,086
Net Income (Loss)	\$ 653,873
Current Year Capital Outlay (Enterprise Activity)	\$ 569,904

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 \$3.6 million fund balance adjustment was made to include capital assets.

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Monterey

Taxes			Federal	
Property Taxes			Public Assistance Administration	38,550,875
County Wide Secured and Unsecured	\$	76,009,300	Public Assistance Programs	30,210,328
Less Than County Wide Funds - Secured and Unsecured		5,966,176	Health Administration	2,786,624
Property Tax In-Lieu of Vehicle License Fees		41,647,515	Workforce Investment Act (WIA)	7,617,234
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		3,167,240	Health Grants	—
Total Property Taxes		126,790,231	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		9,040,970	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,767,264	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		2,118,825	District Attorney Programs	57,100
Transient Lodging		16,433,271	Aging Programs	1,731,104
Timber Yield		676	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	51,894
Utility Users Tax		—	Other	9,407,274
Other		316,661	Total Federal	90,412,433
Total Other Taxes		29,677,667	Other Aid	
Total Taxes		156,467,898	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	3,817,767
Operations		—	Total Other Aid	3,817,767
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	3,112,433
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		213,068	Auditing and Accounting Fees	287,378
Business Licenses		4,889,219	Communication Services	4,668,722
Construction Permits		4,795,607	Election Services	1,114,742
Road Privileges and Permits		—	Legal Services	1,220,313
Zoning Permits		1,589,724	Planning and Engineering Services	1,242,681
Franchises		6,608,789	Agricultural Services	1,547,010
Other		2,620,778	Civil Process Services	160,342
Total Licenses Permits and Franchises		20,717,185	Court Fees and Costs	4,348,167
Fines, Forfeitures and Penalties			Booking Fees	9,891
Vehicle Code Fines		1,681,081	Estate Fees	124,954
Other Court Fines		2,516,847	Human Services	40,822
Forfeitures and Penalties		4,509,713	Law Enforcement Services	2,813,769
Penalties and Cost on Delinquent Taxes		3,289,506	Recording Fees	1,743,269
Total Fines, Forfeitures and Penalties		11,997,147	Road and Street Services	117,830
Revenue from Use of Money and Property			Health Fees	18,816,114
Interest		9,573,060	Mental Health Services	1,089,921
Rents and Concessions		1,969,958	California Children Services	3,827,947
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		11,543,018	Institutional Care and Services	1,688,219
Aid from Other Governmental Agencies			Library Services	136,619
State			Park and Recreation Fees	5,901,182
Highway Users Tax		6,826,135	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		14,727,138	Building Maintenance and Grounds	—
Public Assistance Administration		39,942,312	Administrative Services	3,195,815
Public Assistance Programs		22,725,491	Other	9,500,422
Realignment for Social Services		13,903,702	Total Charges for Current Services	66,708,562
Health:			Miscellaneous Revenue	
Aid for Mental Health		37,935,167	Other Sales	444,714
Realignment for Mental Health		8,036,069	Tobacco Settlement	4,488,920
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		842,969	Cancelled Warrants	184,796
Other Aid for Health		5,405,481	Other	5,692,241
Realignment for Health Services		3,052,581	Total Miscellaneous Revenue	10,810,671
Homeowners' Property Tax Relief		453,282	Other Financing Sources	
Open Space Tax Relief		962,326	Sale of Fixed Assets	241,192
SB90 Mandated Costs		738,407	Proceeds from the Sale of Bonds	—
Public Safety Fund		27,337,120	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	241,192
Supplemental Law Enforcement Services Fund (SLESF/COPS)		508,213	Total General County Revenues Before Transfers	580,886,746
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		351,435	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,951,011	Total General County Revenues and Transfers In	\$ 580,886,746
Other		22,472,034		
Total State		208,170,873		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Monterey

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,294,862	Total Roads	30,374,597
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	4,243,245	Total Transportation Systems	—
Other	369,919	Total Parking Facilities	—
Total Legislative and Administrative	6,908,026	Total Public Ways and Facilities	30,374,597
Finance		Health	
Auditor-Controller	4,655,988	Total Public Health	61,791,353
Treasurer-Tax Collector	2,749,669	Total Medical Care	2,956,070
Assessor	4,913,702	Total Mental Health	52,880,257
Other	8,126,048	Total Drug and Alcohol Abuse Services	5,631,623
Total Finance	20,445,407	Total Health	123,259,303
Counsel		Sanitation	
County Counsel	2,522,882	Total Refuse Collection and Disposal	149,541
Other	776,203	Total Sanitation	149,541
Total Counsel	3,299,085	Public Assistance	
Total Personnel	3,474,163	Welfare	
Total Elections	4,140,801	Administration	70,034,677
Total Communications	9,367,592	Aid Programs - Cash (Grants)	63,068,248
Total Property Management	13,299,791	Total Welfare	133,102,925
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	928,929
Courts	—	Other	2,728,120
Other	16,988,390	Total Social Services	3,657,049
Total Plant Acquisition	16,988,390	General Relief	
Total Promotion	2,212,048	Aid to Indigents	621,172
Total Other General	4,418,116	Indigent Burial	—
Total General	84,553,419	Total General Relief	621,172
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	600,702
Trial Court Maintenance of Effort (MOE)	7,235,366	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	554,961	Workforce Investment Act (WIA)	7,428,940
Other Trial Court	545,283	Other	2,328,515
County Clerk	—	Total Other Public Assistance	9,757,455
Grand Jury (Including Audit)	229,237	Total Public Assistance	147,739,303
District Attorney-Prosecution	14,717,056	Education	
District Attorney-Family Support	11,190,127	Total School Administration	—
Public Defender	6,610,703	Total Library Services	7,024,097
Court Appointed Counsel	2,021,220	Total Agricultural Education	692,203
Other	—	Total Other Education	—
Total Judicial	43,103,953	Total Education	7,716,300
Total Police Protection	38,561,460	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	8,894,699
Adult Detention	35,804,512	Total Cultural Services	—
Juvenile Detention	16,058,258	Total Veteran Memorial Building	—
Probation	15,068,112	Total Small Craft Harbors	—
Total Detention and Correction	66,930,882	Total Recreation and Cultural	8,894,699
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	5,840,000
Protective Inspection		Total Interest on Long-Term Debt	5,268,768
Agricultural Commissioner	7,406,676	Total Interest on Short-Term Notes and Warrants	2,590,041
Building Inspector	3,130,460	Total Debt Service	13,698,809
Other	—	Total General County Expenditures Before Transfers	593,313,119
Total Protective Inspection	10,537,136	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	12,400,000
Local Agency Formation Commission (LAFCO)	1,600,702	Operating Transfers Between Funds Other Than	—
Recorder	1,334,052	Governmental and Enterprise	—
Coroner	1,561,234	Total General County Expenditures and Transfers Out	\$ 605,713,119
Emergency Services	1,272,578		
Planning and Zoning	5,827,201		
Pound	1,931,335		
Other	4,266,615		
Total Other Protection	17,793,717		
Total Public Protection	176,927,148		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 482,848,620	\$ 180,434,974	\$ 302,413,646

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 2,740,000	\$ 4,730,000
Total Revenue Bonds				7,470,000	7,470,000	2,740,000	4,730,000
Other Long-Term Debt Schedule							
Compensated Absences Payable	—	—	—	—	—	—	27,324,188
Estimated Self-Insurance	—	—	—	—	—	—	39,861,424
Landfill Closure/Postclosure Liability	—	—	—	—	—	—	3,568,240
Total Other Long-Term Debt Schedule				—	—	—	70,753,852
County Total Bonds and Other Long-Term Debt				\$ 7,470,000	\$ 7,470,000	\$ 2,740,000	\$ 75,483,852

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 350,828,500
--------------------------------	-----------------------

* Maximum Repayment Obligation, Ending 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	\$ 483,051,411
Total Deductions from Revenues	377,991,831
Net Patient Revenue	105,059,580
Total Other Operating Revenues	3,814,771
Total Operating Revenue	108,874,351
Total Operating Expenses	135,893,186
Net Operating Income (Loss)	(27,018,835)
Total Non-Operating Revenue	29,623,501
Total Non-Operating Expenses	4,109,241
Net Non-Operating Income	25,514,260
Net Income Before Extraordinary Items	(1,504,575)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(1,504,575)
Transfers In from the County	12,400,000
Transfers Out to the County	—
Net Transfers In (Out)	12,400,000
Net Income (Loss)	\$ 10,895,425
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 2007-08
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 2007-08
Statement of County Revenues
County of Napa

Taxes			Federal	
Property Taxes			Public Assistance Administration	9,999,129
County Wide Secured and Unsecured	\$	44,622,896	Public Assistance Programs	1,673,486
Less Than County Wide Funds - Secured and Unsecured		7,648,946	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		13,311,032	Workforce Investment Act (WIA)	8,218
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		2,243,060	Health Grants	938,972
Total Property Taxes		67,825,934	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		7,169,610	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	30,000
Property Transfer		1,128,851	District Attorney Programs	—
Transient Lodging		9,681,766	Aging Programs	—
Timber Yield		20	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	2,144,621
Other		82	Total Federal	14,794,426
Total Other Taxes		17,980,329	Other Aid	
Total Taxes		85,806,263	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	1,937,395
Operations		—	Total Other Aid	1,937,395
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,351,460
Licenses, Permits and Franchises			Property Tax Administrative Fees	404,939
Animal Licenses		80,343	Auditing and Accounting Fees	212,074
Business Licenses		10,956	Communication Services	2,724
Construction Permits		3,887,121	Election Services	109,268
Road Privileges and Permits		59,656	Legal Services	784,569
Zoning Permits		1,127,329	Planning and Engineering Services	1,698,914
Franchises		974,097	Agricultural Services	674,046
Other		1,979,673	Civil Process Services	48,487
Total Licenses Permits and Franchises		8,119,175	Court Fees and Costs	486,291
Fines, Forfeitures and Penalties			Booking Fees	107,578
Vehicle Code Fines		1,460,535	Estate Fees	104,693
Other Court Fines		934,665	Human Services	92,699
Forfeitures and Penalties		326,156	Law Enforcement Services	7,162,145
Penalties and Cost on Delinquent Taxes		1,426,764	Recording Fees	753,254
Total Fines, Forfeitures and Penalties		4,148,120	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	825,209
Interest		4,283,881	Mental Health Services	1,451,803
Rents and Concessions		583,161	California Children Services	480
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		4,867,042	Institutional Care and Services	215,917
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	—
Highway Users Tax		2,711,683	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		7,388,312	Building Maintenance and Grounds	479,788
Public Assistance Administration		10,800,441	Administrative Services	5,541,208
Public Assistance Programs		9,692,307	Other	436,932
Realignment for Social Services		4,351,219	Total Charges for Current Services	22,944,478
Health:			Miscellaneous Revenue	
Aid for Mental Health		3,987,759	Other Sales	168,651
Realignment for Mental Health		4,616,115	Tobacco Settlement	1,373,876
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		969,475	Cancelled Warrants	—
Other Aid for Health		1,899,588	Other	4,720,191
Realignment for Health Services		1,607,916	Total Miscellaneous Revenue	6,262,718
Homeowners' Property Tax Relief		328,289	Other Financing Sources	
Open Space Tax Relief		92,285	Sale of Fixed Assets	547
SB90 Mandated Costs		1,175,921	Proceeds from the Sale of Bonds	—
Public Safety Fund		11,692,227	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	547
Supplemental Law Enforcement Services Fund (SLESF/COPS)		464,833	Total General County Revenues Before Transfers	220,587,229
Office of Criminal Justice and Planning Programs		520,810	Transfers In	
Library		—	Total Transfers In from Enterprises	15,532
District Attorney Programs		1,168,834	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		582,756	Total General County Revenues and Transfers In	\$ 220,602,761
Other		7,656,295		
Total State		71,707,065		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Napa

General		Public Ways and Facilities	
Board of Supervisors	\$ 657,840	Total Roads	7,803,068
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,348,663	Total Transportation Systems	—
Other	610,907	Total Parking Facilities	—
Total Legislative and Administrative	3,617,410	Total Public Ways and Facilities	7,803,068
Finance		Health	
Auditor-Controller	2,386,536	Total Public Health	14,755,840
Treasurer-Tax Collector	1,514,934	Total Medical Care	—
Assessor	2,594,903	Total Mental Health	18,997,012
Other	—	Total Drug and Alcohol Abuse Services	4,507,585
Total Finance	6,496,373	Total Health	38,260,437
Counsel		Sanitation	
County Counsel	3,142,243	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,142,243	Public Assistance	
Total Personnel	1,966,832	Welfare	
Total Elections	1,233,359	Administration	5,527,784
Total Communications	1,121,145	Aid Programs - Cash (Grants)	9,184,546
Total Property Management	5,093,988	Total Welfare	14,712,330
Plant Acquisition		Social Services	
Jails	134,892	Administration and Programs	11,462,731
Courts	—	Other	—
Other	12,139,434	Total Social Services	11,462,731
Total Plant Acquisition	12,274,326	General Relief	
Total Promotion	—	Aid to Indigents	510,272
Total Other General	19,107,529	Indigent Burial	—
Total General	54,053,205	Total General Relief	510,272
Public Protection		Total Care of Court Wards	642,375
Judicial		Total Veteran Services	154,491
Trial Court Maintenance of Effort (MOE)	719,168	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	321,418	Workforce Investment Act (WIA)	12,525
Other Trial Court	—	Other	5,233,306
County Clerk	—	Total Other Public Assistance	5,245,831
Grand Jury (Including Audit)	40,461	Total Public Assistance	32,728,030
District Attorney-Prosecution	7,200,114	Education	
District Attorney-Family Support	4,276,329	Total School Administration	—
Public Defender	3,161,638	Total Library Services	—
Court Appointed Counsel	1,083,939	Total Agricultural Education	367,895
Other	—	Total Other Education	—
Total Judicial	16,803,067	Total Education	367,895
Total Police Protection	21,450,112	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	211,686
Adult Detention	11,029,418	Total Cultural Services	—
Juvenile Detention	4,012,195	Total Veteran Memorial Building	—
Probation	7,048,839	Total Small Craft Harbors	—
Total Detention and Correction	22,090,452	Total Recreation and Cultural	211,686
Total Fire Protection	9,138,011	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,375,349
Protective Inspection		Total Interest on Long-Term Debt	1,595,396
Agricultural Commissioner	3,124,013	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,530,020	Total Debt Service	3,970,745
Other	—	Total General County Expenditures Before Transfers	223,866,224
Total Protective Inspection	5,654,033	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	903,653	Governmental and Enterprise	—
Coroner	510,990	Total General County Expenditures and Transfers Out	\$ 223,866,224
Emergency Services	224,830		
Planning and Zoning	7,097,728		
Pound	1,410,560		
Other	1,187,722		
Total Other Protection	11,335,483		
Total Public Protection	86,471,158		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 466,042,457	\$ 89,911,764	\$ 376,130,693

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ —	\$ 137,657	\$ 362,343
Energy Management Projects	2004	—	—	448,422	—	81,990	386,382
EHAP-Homeless Shelter	2004	—	—	1,000,000	—	—	1,000,000
Total State Construction Loans				1,948,422	—	219,647	1,748,725
Other Long-Term Debt Schedule							
Airport - CHP	—	—	—	—	—	—	1,075,056
Airport Compensated Absences	—	—	—	—	—	—	36,442
Compensated Absences	—	—	—	—	—	—	6,404,141
General Fund Loan	—	—	—	—	—	—	1,305,100
Total Other Long-Term Debt Schedule				—	—	—	8,820,739
County Total Bonds and Other Long-Term Debt				\$ 1,948,422	\$ —	\$ 219,647	\$ 10,569,464

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 50,492,669
--------------------------------	----------------------

* Maximum Repayment Obligation, Ending 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 2007-08
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	\$ 1,847,657
Total Operating Expenses	2,491,795
Net Operating Income (Loss)	(644,138)
Total Non-Operating Revenue	1,971,906
Total Non-Operating Expenses	67,902
Income (Loss) Before Operating Transfers	1,259,866
Transfers In from the County	—
Transfers Out to the County	15,532
Net Transfers In (Out)	(15,532)
Net Income (Loss)	\$ 1,244,334
Current Year Capital Outlay (Enterprise Activity)	\$ 1,500,981

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 2007-08
Statement of County Revenues
County of Nevada

Taxes			Federal	
Property Taxes			Public Assistance Administration	4,860,281
County Wide Secured and Unsecured	\$	23,917,665	Public Assistance Programs	7,447,800
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	31,565
Property Tax In-Lieu of Vehicle License Fees		9,614,759	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	610,267
Prior Year Secured and Unsecured		11,467	Health Grants	4,426,725
Total Property Taxes		33,543,891	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,407,390	Office of Criminal Justice and Planning Programs	336,387
Transportation Tax (Non-Transit)		62,727	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		673,351	District Attorney Programs	3,127,078
Transient Lodging		285,205	Aging Programs	56,078
Timber Yield		52,232	Senior Citizens Programs	—
Aircraft		82,318	Road Projects	415,667
Construction Development Taxes		—	Law Enforcement	171,482
Utility Users Tax		—	Other	697,922
Other		1,658,964	Total Federal	22,181,252
Total Other Taxes		6,222,187	Other Aid	
Total Taxes		39,766,078	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	514,643
Operations		—	Total Other Aid	514,643
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	106,067
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,065,614
Animal Licenses		66,298	Auditing and Accounting Fees	21,428
Business Licenses		—	Communication Services	124,096
Construction Permits		1,677,434	Election Services	266,717
Road Privileges and Permits		28,772	Legal Services	71,797
Zoning Permits		—	Planning and Engineering Services	890,563
Franchises		1,013,065	Agricultural Services	7,075
Other		43,874	Civil Process Services	69,843
Total Licenses Permits and Franchises		2,829,443	Court Fees and Costs	1,286,970
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		511,250	Estate Fees	65,494
Other Court Fines		436,990	Human Services	97,963
Forfeitures and Penalties		448,060	Law Enforcement Services	1,262,977
Penalties and Cost on Delinquent Taxes		1,848,029	Recording Fees	817,425
Total Fines, Forfeitures and Penalties		3,244,329	Road and Street Services	410,979
Revenue from Use of Money and Property			Health Fees	454,236
Interest		1,832,888	Mental Health Services	276,800
Rents and Concessions		396,943	California Children Services	—
Royalties		—	Sanitation Services	522,070
Total Revenue from the Use of Money and Property		2,229,831	Institutional Care and Services	1,257,754
Aid from Other Governmental Agencies			Library Services	97,450
State			Park and Recreation Fees	52,840
Highway Users Tax		2,872,575	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	74
Realignment from the Vehicle License Fee Fund		4,396,990	Building Maintenance and Grounds	862
Public Assistance Administration		7,228,629	Administrative Services	1,085
Public Assistance Programs		3,232,187	Other	2,684,372
Realignment for Social Services		3,907,956	Total Charges for Current Services	11,912,551
Health:			Miscellaneous Revenue	
Aid for Mental Health		3,089,741	Other Sales	15,067
Realignment for Mental Health		1,878,539	Tobacco Settlement	1,017,403
Medically Indigent Adults		—	Welfare Repayments	15,371
Alcohol and Drug Abuse		919,832	Cancelled Warrants	28,221
Other Aid for Health		374,217	Other	970,816
Realignment for Health Services		1,035,595	Total Miscellaneous Revenue	2,046,878
Homeowners' Property Tax Relief		251,204	Other Financing Sources	
Open Space Tax Relief		12,989	Sale of Fixed Assets	893,174
SB90 Mandated Costs		81,512	Proceeds from the Sale of Bonds	—
Public Safety Fund		6,795,988	Other Long-Term Debt Proceeds	32,750
Other:			Total Other Financing Sources	925,924
Supplemental Law Enforcement Services Fund (SLESF/COPS)		509,632	Total General County Revenues Before Transfers	130,149,037
Office of Criminal Justice and Planning Programs		424,702	Transfers In	
Library		66,409	Total Transfers In from Enterprises	—
District Attorney Programs		1,246,546	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		642,195	Total General County Revenues and Transfers In	\$ 130,149,037
Other		5,530,670		
Total State		44,498,108		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Nevada

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,037,343	Total Roads	12,564,010
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	329,457	Total Transportation Systems	—
Other	22,670	Total Parking Facilities	—
Total Legislative and Administrative	1,389,470	Total Public Ways and Facilities	12,564,010
Finance		Health	
Auditor-Controller	445,695	Total Public Health	7,354,685
Treasurer-Tax Collector	1,036,521	Total Medical Care	1,879,210
Assessor	2,688,112	Total Mental Health	9,558,980
Other	506,148	Total Drug and Alcohol Abuse Services	1,935,637
Total Finance	4,676,476	Total Health	20,728,512
Counsel		Sanitation	
County Counsel	288,010	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	288,010	Public Assistance	
Total Personnel	286,395	Welfare	
Total Elections	2,858,219	Administration	10,651,838
Total Communications	—	Aid Programs - Cash (Grants)	6,621,068
Total Property Management	594,550	Total Welfare	17,272,906
Plant Acquisition		Social Services	
Jails	2,351	Administration and Programs	4,372,936
Courts	(416)	Other	—
Other	533,993	Total Social Services	4,372,936
Total Plant Acquisition	535,928	General Relief	
Total Promotion	266,234	Aid to Indigents	202,157
Total Other General	1,720,066	Indigent Burial	—
Total General	12,615,348	Total General Relief	202,157
Public Protection		Total Care of Court Wards	1,356,808
Judicial		Total Veteran Services	225,833
Trial Court Maintenance of Effort (MOE)	1,197,948	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	130,832	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	3,087,708
County Clerk	—	Total Other Public Assistance	3,087,708
Grand Jury (Including Audit)	87,026	Total Public Assistance	26,518,348
District Attorney-Prosecution	3,514,218	Education	
District Attorney-Family Support	4,447,846	Total School Administration	—
Public Defender	1,856,882	Total Library Services	2,815,130
Court Appointed Counsel	—	Total Agricultural Education	109,691
Other	545,709	Total Other Education	—
Total Judicial	11,780,461	Total Education	2,924,821
Total Police Protection	13,515,972	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	10,987,965	Total Cultural Services	—
Juvenile Detention	2,504,178	Total Veteran Memorial Building	—
Probation	3,403,818	Total Small Craft Harbors	—
Total Detention and Correction	16,895,961	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,034,624
Protective Inspection		Total Interest on Long-Term Debt	848,604
Agricultural Commissioner	522,970	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,124,766	Total Debt Service	1,883,228
Other	106,066	Total General County Expenditures Before Transfers	129,268,978
Total Protective Inspection	2,753,802	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	46,154
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,050,363	Governmental and Enterprise	621,367
Coroner	—	Total General County Expenditures and Transfers Out	\$ 129,936,499
Emergency Services	740,114		
Planning and Zoning	2,962,179		
Pound	877,163		
Other	1,458,696		
Total Other Protection	7,088,515		
Total Public Protection	52,034,711		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 55,596,342	\$ 49,553,674	\$ 6,042,668

Table 6. Counties Annual Report — Fiscal Year 2007-08
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				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 5,058,861
GF Loan to Airport	—	—	—	—	—	—	93,000
Postclosure Landfill Liability	—	—	—	—	—	—	13,251,906
Vehicle Capital Lease	—	—	—	—	—	—	32,098
Total Other Long-Term Debt Schedule				—	—	—	18,435,865
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 18,435,865

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 35,728,551

* Maximum Repayment Obligation, Ending 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	\$ 380,065
Local Cash Grants	2,719,899
State Cash Grants	63,604
Federal Cash Grants	303,819
Other Revenues	77,835
Total Revenues	3,545,222
Purchased Transportation	—
Other Expenses	3,853,712
Total Expenses	3,853,712
Net Transit Income (Loss)	(308,490)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (308,490)
Capital Additions to Equity	
Total Local Capital Grants	\$ 51,488
Total State Capital Grants	369,725
Total Federal Capital Grants	137,175
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 558,388

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 982,757
Total Operating Expenses	1,419,377
Net Operating Income (Loss)	(436,620)
Total Non-Operating Revenue	169,294
Total Non-Operating Expenses	58,832
Income (Loss) Before Operating Transfers	(326,158)
Transfers In from the County	29,908
Transfers Out to the County	—
Net Transfers In (Out)	29,908
Net Income (Loss)	\$ (296,250)
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	\$ 7,823,372
Total Operating Expense	7,687,444
Net Operating Income (Loss)	135,928
Total Non-Operating Revenue	785,682
Total Non-Operating Expenses	86,939
Income (Loss) Before Operating Transfers	834,671
Transfers In from the County	16,246
Transfers Out to the County	—
Net Transfers In (Out)	16,246
Net Income (Loss)	\$ 850,917
Current Year Capital Outlay	\$ 518,147

Comments

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

1. Informational Note: In November 2002, county voters approved a 1/8-cent (\$0.00125) 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 \$1.7 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. Informational Note: General Expenditures, Plant Acquisition - Courts, reflect a negative balance of (\$416) due to an indirect cost credit. The actual current year expenditures are \$522.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Orange

Taxes				Federal	
Property Taxes				Public Assistance Administration	232,777,005
County Wide Secured and Unsecured	\$	242,271,484		Public Assistance Programs	121,850,066
Less Than County Wide Funds - Secured and Unsecured		36,337,934		Health Administration	1,447,423
Property Tax In-Lieu of Vehicle License Fees		224,210,379		Workforce Investment Act (WIA)	9,866,711
Voter Approved Indebtedness		—		Community Development Block Grant	6,701,383
Prior Year Secured and Unsecured		2,117,582		Health Grants	53,174,690
Total Property Taxes		504,937,379		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		46,225,670		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—		DEA Programs/Drug and Alcohol Programs	—
Property Transfer		14,079,814		District Attorney Programs	3,479,429
Transient Lodging		129,206		Aging Programs	6,198,659
Timber Yield		—		Senior Citizens Programs	2,276,451
Aircraft		2,945,761		Road Projects	—
Construction Development Taxes		—		Law Enforcement	30,535,870
Utility Users Tax		—		Other	3,633,714
Other		622,378		Total Federal	471,941,401
Total Other Taxes		64,002,829		Other Aid	
Total Taxes		568,940,208		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	49,428,988
Operations		25,631		Total Other Aid	49,428,988
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		25,631		Assessments and Tax Collection Fees	14,990,613
Licenses, Permits and Franchises				Property Tax Administrative Fees	11,356,201
Animal Licenses		5,035,303		Auditing and Accounting Fees	687,043
Business Licenses		1,167,456		Communication Services	3,131,660
Construction Permits		8,964,221		Election Services	2,373,655
Road Privileges and Permits		324,087		Legal Services	2,691,791
Zoning Permits		980		Planning and Engineering Services	1,279,370
Franchises		2,504,832		Agricultural Services	119,457
Other		1,815,334		Civil Process Services	1,645,024
Total Licenses Permits and Franchises		19,812,213		Court Fees and Costs	67,884,431
Fines, Forfeitures and Penalties				Booking Fees	—
Vehicle Code Fines		9,029,176		Estate Fees	956,937
Other Court Fines		19,495,793		Human Services	8,104,854
Forfeitures and Penalties		18,048,714		Law Enforcement Services	108,131,308
Penalties and Cost on Delinquent Taxes		121,361,228		Recording Fees	16,394,785
Total Fines, Forfeitures and Penalties		167,934,911		Road and Street Services	6,198,418
Revenue from Use of Money and Property				Health Fees	26,987,164
Interest		60,717,565		Mental Health Services	40,225,293
Rents and Concessions		39,366,828		California Children Services	283,574
Royalties		24,203		Sanitation Services	—
Total Revenue from the Use of Money and Property		100,108,596		Institutional Care and Services	3,024,513
Aid from Other Governmental Agencies				Library Services	1,177,938
State				Park and Recreation Fees	947,599
Highway Users Tax		18,258,437		Other:	
Motor Vehicle In-Lieu Tax		54,656,463		Personnel Services	1,406,495
Realignment from the Vehicle License Fee Fund		90,907,661		Building Maintenance and Grounds	—
Public Assistance Administration		230,861,114		Administrative Services	—
Public Assistance Programs		50,253,864		Other	59,647,833
Realignment for Social Services		57,684,698		Total Charges for Current Services	379,645,956
Health:				Miscellaneous Revenue	
Aid for Mental Health		91,534,709		Other Sales	7,425,995
Realignment for Mental Health		47,510,809		Tobacco Settlement	31,465,067
Medically Indigent Adults		—		Welfare Repayments	5,780,502
Alcohol and Drug Abuse		1,888,202		Cancelled Warrants	994,669
Other Aid for Health		34,914,051		Other	287,701,928
Realignment for Health Services		22,924,392		Total Miscellaneous Revenue	333,368,161
Homeowners' Property Tax Relief		2,314,352		Other Financing Sources	
Open Space Tax Relief		351		Sale of Fixed Assets	704,733
SB90 Mandated Costs		2,121,996		Proceeds from the Sale of Bonds	—
Public Safety Fund		274,275,566		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	704,733
Supplemental Law Enforcement Services Fund (SLESF/COPS)		12,444,026		Total General County Revenues Before Transfers	3,173,195,503
Office of Criminal Justice and Planning Programs		—		Transfers In	
Library		698,343		Total Transfers In from Enterprises	13,787,839
District Attorney Programs		15,114,029		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		31,499,695		Total General County Revenues and Transfers In	\$ 3,186,983,342
Other		41,421,947			
Total State		1,081,284,705			

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Orange

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,297,825	Total Roads	52,328,581
Clerk of the Board	3,398,374	Total Transportation Terminals	—
Administrative Officer	15,909,204	Total Transportation Systems	—
Other	7,002,760	Total Parking Facilities	4,759,922
Total Legislative and Administrative	30,608,163	Total Public Ways and Facilities	57,088,503
Finance		Health	
Auditor-Controller	17,069,836	Total Public Health	156,954,764
Treasurer-Tax Collector	14,727,045	Total Medical Care	156,778,756
Assessor	39,193,308	Total Mental Health	195,162,415
Other	100,552,779	Total Drug and Alcohol Abuse Services	43,283,492
Total Finance	171,542,968	Total Health	552,179,427
Counsel		Sanitation	
County Counsel	11,015,320	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	11,015,320	Public Assistance	
Total Personnel	1,504,235	Welfare	
Total Elections	16,643,338	Administration	268,340,573
Total Communications	—	Aid Programs - Cash (Grants)	213,003,227
Total Property Management	22,460,487	Total Welfare	481,343,800
Plant Acquisition		Social Services	
Jails	6,973,763	Administration and Programs	180,856,295
Courts	—	Other	36,543,370
Other	44,593,972	Total Social Services	217,399,665
Total Plant Acquisition	51,567,735	General Relief	
Total Promotion	—	Aid to Indigents	6,743,423
Total Other General	321,883,161	Indigent Burial	—
Total General	627,225,407	Total General Relief	6,743,423
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	5,014,640	Workforce Investment Act (WIA)	9,669,590
Other Trial Court	54,853,502	Other	17,601,195
County Clerk	—	Total Other Public Assistance	27,270,785
Grand Jury (Including Audit)	550,422	Total Public Assistance	732,757,673
District Attorney-Prosecution	104,739,496	Education	
District Attorney-Family Support	54,110,643	Total School Administration	—
Public Defender	62,135,963	Total Library Services	36,244,983
Court Appointed Counsel	4,630,899	Total Agricultural Education	—
Other	3,461,567	Total Other Education	—
Total Judicial	343,946,619	Total Education	36,244,983
Total Police Protection	310,886,994	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	332,754
Adult Detention	181,564,015	Total Cultural Services	—
Juvenile Detention	71,455,489	Total Veteran Memorial Building	—
Probation	96,642,451	Total Small Craft Harbors	15,611,714
Total Detention and Correction	349,661,955	Total Recreation and Cultural	15,944,468
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	300,270,493
Protective Inspection		Total Interest on Long-Term Debt	49,941,266
Agricultural Commissioner	3,692,646	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	5,173,896	Total Debt Service	350,211,759
Other	—	Total General County Expenditures Before Transfers	3,491,037,747
Total Protective Inspection	8,866,542	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	
Recorder	13,551,133	Governmental and Enterprise	870,740
Coroner	6,992,734	Total General County Expenditures and Transfers Out	\$ 3,491,908,487
Emergency Services	1,627,031		
Planning and Zoning	5,419,066		
Pound	—		
Other	78,433,453		
Total Other Protection	106,023,417		
Total Public Protection	1,119,385,527		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 4,934,709,620	\$ 871,175,155	\$ 4,063,534,465

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 84,123,095	\$ 37,557,231
Pension Obligation-Series A	1997	1997	2021	136,923,081	136,923,081	101,750,446	35,172,635
Pension Bond - Bond Accretion	1998	2010	2022	208,460,509	208,460,509	103,233,799	105,226,710
POB 07-08 Prepayment	2007	2007	2008	211,065,000	211,065,000	211,065,000	—
Total Pension Obligation Bonds				678,128,916	678,128,916	500,172,340	177,956,576
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	80,150,000	54,900,000
Telecommunication Equipment Lease	2001	2001	2008	10,330,000	10,330,000	8,675,000	1,655,000
Airport	2003	2004	2018	48,680,000	48,680,000	9,890,000	38,790,000
Refunding - 2005 Series A	2005	2006	2015	146,005,000	146,005,000	39,255,000	106,750,000
Total Revenue Bonds				495,065,000	495,065,000	169,245,000	325,820,000
Special Assessment Bonds							
1915 Act - RAD 88-1	1988	1990	2018	165,705,000	165,705,000	128,585,000	37,120,000
1915 Act - CFD 87-4	1997	1998	2019	23,630,000	10,815,000	2,360,000	8,455,000
1915 Act - CFD 86-2	1998	1998	2017	25,705,000	10,975,000	1,660,000	9,315,000
1915 Act - RAD 99-1	1999	2000	2018	23,835,000	23,835,000	7,705,000	16,130,000
1915 Act - CFD 86-2	2001	2001	2017	8,005,000	8,005,000	4,735,000	3,270,000
1915 Act - RAD 01-1	2001	2002	2018	10,785,000	10,785,000	3,085,000	7,700,000
1915 Act - AD 01-1	2003	2003	2033	60,237,925	55,345,000	31,255,000	24,090,000
1915 Act - CFD 02-1	2003	2004	2022	75,000,000	68,280,000	770,000	67,510,000
1915 Act - CFD 03-1	2004	2004	2034	60,000,000	57,185,000	330,000	56,855,000
1915 Act - CFD 04-1	2005	2005	2034	85,000,000	75,645,000	620,000	75,025,000
1915 Act - AD01-1	2006	2007	2033	13,000,000	11,655,000	230,000	11,425,000
1915 Act - AD01-1	2006	2006	2035	30,000,000	21,500,000	15,056,000	6,444,000
1915 Act - AD01-1	2007	2008	2033	14,500,000	13,680,000	—	13,680,000
Total Special Assessment Bonds				595,402,925	533,410,000	196,391,000	337,019,000
Other Long-Term Debt Schedule							
Arbitrage Rebate Payable	—	—	—	—	—	—	651,704
Compensated Absences Liability	—	—	—	—	—	—	159,118,702
County Landfill Closure Liability	—	—	—	—	—	—	191,204,173
Total Other Long-Term Debt Schedule				—	—	—	350,974,579
County Total Bonds and Other Long-Term Debt				\$ 1,768,596,841	\$ 1,706,603,916	\$ 865,808,340	\$ 1,191,770,155
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	678,865,289					

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

Table 6. Counties Annual Report — Fiscal Year 2007-08

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 2007-08
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	\$ 107,314,451
Total Operating Expenses	83,392,425
Net Operating Income (Loss)	23,922,026
Total Non-Operating Revenue	43,338,857
Total Non-Operating Expenses	5,851,667
Income (Loss) Before Operating Transfers	61,409,216
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 61,409,216
Current Year Capital Outlay (Enterprise Activity)	\$ 46,236,828

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 99,014,220
Total Operating Expenses	72,834,912
Net Operating Income (Loss)	26,179,308
Total Non-Operating Revenues	22,338,462
Total Non-Operating Expenses	27,797,837
Income (Loss) Before Operating Transfers	20,719,933
Transfers In from the County	—
Transfers Out to the County	13,787,839
Net Transfers In (Out)	(13,787,839)
Net Income (Loss)	\$ 6,932,094
Current Year Capital Outlay (Enterprise Activity)	\$ 12,769,878

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 2007-08
Statement of County Revenues
County of Placer

Taxes				Federal	
Property Taxes				Public Assistance Administration	12,869,687
County Wide Secured and Unsecured	\$	107,874,338		Public Assistance Programs	34,467,591
Less Than County Wide Funds - Secured and Unsecured		5,292,282		Health Administration	881,655
Property Tax In-Lieu of Vehicle License Fees		30,598,490		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—		Community Development Block Grant	668,287
Prior Year Secured and Unsecured		58,968		Health Grants	2,926,771
Total Property Taxes		143,824,078		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	373,756
Sales and Use Taxes		14,778,379		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		2,453,671		DEA Programs/Drug and Alcohol Programs	2,108,043
Property Transfer		3,193,410		District Attorney Programs	—
Transient Lodging		9,368,143		Aging Programs	22,245
Timber Yield		75,251		Senior Citizens Programs	—
Aircraft		103,418		Road Projects	6,067,987
Construction Development Taxes		3,635,607		Law Enforcement	93,166
Utility Users Tax		—		Other	2,725,982
Other		437		Total Federal	63,205,170
Total Other Taxes		33,608,316		Other Aid	
Total Taxes		177,432,394		Other In-Lieu Taxes	4,551,173
Special Benefit Assessments				Other Governmental Agencies	3,601,509
Operations		480,909		Total Other Aid	8,152,682
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		480,909		Assessments and Tax Collection Fees	2,916,896
Licenses, Permits and Franchises				Property Tax Administrative Fees	2,258,376
Animal Licenses		122,296		Auditing and Accounting Fees	64,203
Business Licenses		1,403,879		Communication Services	—
Construction Permits		4,685,123		Election Services	194,831
Road Privileges and Permits		137,942		Legal Services	1,469,418
Zoning Permits		—		Planning and Engineering Services	15,049,768
Franchises		1,415,259		Agricultural Services	196,938
Other		875,208		Civil Process Services	208,188
Total Licenses Permits and Franchises		8,639,707		Court Fees and Costs	6,145,807
Fines, Forfeitures and Penalties				Booking Fees	561,358
Vehicle Code Fines		339,651		Estate Fees	6,270
Other Court Fines		3,867,765		Human Services	519,999
Forfeitures and Penalties		3,012,096		Law Enforcement Services	3,753,663
Penalties and Cost on Delinquent Taxes		4,473,356		Recording Fees	2,523,033
Total Fines, Forfeitures and Penalties		11,692,868		Road and Street Services	6,618,432
Revenue from Use of Money and Property				Health Fees	310,454
Interest		18,614,970		Mental Health Services	183,998
Rents and Concessions		103,357		California Children Services	—
Royalties		—		Sanitation Services	93,882
Total Revenue from the Use of Money and Property		18,718,327		Institutional Care and Services	1,641,256
Aid from Other Governmental Agencies				Library Services	325,019
State				Park and Recreation Fees	1,820,661
Highway Users Tax		8,427,022		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	1,150,575
Realignment from the Vehicle License Fee Fund		6,167,996		Building Maintenance and Grounds	2,186,248
Public Assistance Administration		10,217,597		Administrative Services	2,484,294
Public Assistance Programs		20,219,995		Other	15,367,712
Realignment for Social Services		9,286,225		Total Charges for Current Services	68,051,279
Health:				Miscellaneous Revenue	
Aid for Mental Health		5,447,856		Other Sales	105,201
Realignment for Mental Health		3,684,750		Tobacco Settlement	—
Medically Indigent Adults		—		Welfare Repayments	289,766
Alcohol and Drug Abuse		1,900,429		Cancelled Warrants	96,430
Other Aid for Health		2,865,125		Other	2,491,174
Realignment for Health Services		1,507,926		Total Miscellaneous Revenue	2,982,571
Homeowners' Property Tax Relief		1,023,250		Other Financing Sources	
Open Space Tax Relief		43,112		Sale of Fixed Assets	44,245
SB90 Mandated Costs		26,976		Proceeds from the Sale of Bonds	12
Public Safety Fund		36,151,385		Other Long-Term Debt Proceeds	35,287,421
Other:				Total Other Financing Sources	35,331,678
Supplemental Law Enforcement Services Fund (SLESF/COPS)		417,709		Total General County Revenues Before Transfers	522,342,070
Office of Criminal Justice and Planning Programs		693,479		Transfers In	
Library		100,788		Total Transfers In from Enterprises	693,744
District Attorney Programs		1,670,338		Operating Transfers Between Funds Other Than Governmental and Enterprise	2,196,301
Law Enforcement		1,288,407		Total General County Revenues and Transfers In	\$ 525,232,115
Other		16,514,120			
Total State		127,654,485			

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Placer

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,783,828	Total Roads	43,695,776
Clerk of the Board	605,164	Total Transportation Terminals	—
Administrative Officer	5,020,330	Total Transportation Systems	—
Other	1,865,070	Total Parking Facilities	—
Total Legislative and Administrative	9,274,392	Total Public Ways and Facilities	43,695,776
Finance		Health	
Auditor-Controller	4,736,106	Total Public Health	15,802,429
Treasurer-Tax Collector	3,103,088	Total Medical Care	5,354,949
Assessor	8,266,921	Total Mental Health	28,349,072
Other	3,464,177	Total Drug and Alcohol Abuse Services	—
Total Finance	19,570,292	Total Health	49,506,450
Counsel		Sanitation	
County Counsel	3,082,013	Total Refuse Collection and Disposal	652,783
Other	—	Total Sanitation	652,783
Total Counsel	3,082,013	Public Assistance	
Total Personnel	6,821,515	Welfare	
Total Elections	4,975,606	Administration	22,659,885
Total Communications	—	Aid Programs - Cash (Grants)	31,629,450
Total Property Management	8,373,760	Total Welfare	54,289,335
Plant Acquisition		Social Services	
Jails	1,316,421	Administration and Programs	34,955,003
Courts	1,446,268	Other	—
Other	30,691,201	Total Social Services	34,955,003
Total Plant Acquisition	33,453,890	General Relief	
Total Promotion	4,198,741	Aid to Indigents	1,032,755
Total Other General	18,151,932	Indigent Burial	—
Total General	107,902,141	Total General Relief	1,032,755
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	400,035
Trial Court Maintenance of Effort (MOE)	836,513	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,252,842	Workforce Investment Act (WIA)	—
Other Trial Court	1,666,383	Other	4,453,209
County Clerk	—	Total Other Public Assistance	4,453,209
Grand Jury (Including Audit)	92,954	Total Public Assistance	95,130,337
District Attorney-Prosecution	16,713,845	Education	
District Attorney-Family Support	6,372,937	Total School Administration	—
Public Defender	—	Total Library Services	5,515,028
Court Appointed Counsel	5,418,035	Total Agricultural Education	301,219
Other	—	Total Other Education	—
Total Judicial	32,353,509	Total Education	5,816,247
Total Police Protection	53,749,731	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	4,071,987
Adult Detention	27,131,587	Total Cultural Services	909,977
Juvenile Detention	3,917,513	Total Veteran Memorial Building	—
Probation	13,214,210	Total Small Craft Harbors	—
Total Detention and Correction	44,263,310	Total Recreation and Cultural	4,981,964
Total Fire Protection	6,103,155	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,403,370
Protective Inspection		Total Interest on Long-Term Debt	1,785,189
Agricultural Commissioner	1,639,221	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	5,742,863	Total Debt Service	3,188,559
Other	—	Total General County Expenditures Before Transfers	478,016,059
Total Protective Inspection	7,382,084	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,460,000
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	3,957,578	Governmental and Enterprise	2,502,236
Coroner	971,009	Total General County Expenditures and Transfers Out	\$ 481,978,295
Emergency Services	1,416,370		
Planning and Zoning	13,878,131		
Pound	2,638,162		
Other	428,763		
Total Other Protection	23,290,013		
Total Public Protection	167,141,802		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 663,912,731	\$ 177,493,675	\$ 486,419,056

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 2,775,000	\$ 1,395,000
Total Revenue Bonds				4,170,000	4,170,000	2,775,000	1,395,000
Special Assessment Bonds							
1915 Act Bonds	1975	1976	2030	11,315,893	5,102,900	2,152,900	2,950,000
Total Special Assessment Bonds				11,315,893	5,102,900	2,152,900	2,950,000
Other Long-Term Debt Schedule							
CalWin Server	—	—	—	—	—	—	113,038
Compensated Absences	—	—	—	—	—	—	14,065,020
Compensated Leave	—	—	—	—	—	—	241,191
Postclosure Landfill Liability	—	—	—	—	—	—	4,786,297
Vehicles	—	—	—	—	—	—	778,392
Total Other Long-Term Debt Schedule				—	—	—	19,983,938
County Total Bonds and Other Long-Term Debt				\$ 15,485,893	\$ 9,272,900	\$ 4,927,900	\$ 24,328,938
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ 82,068,200			

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 927,420
Local Cash Grants	3,065,903
State Cash Grants	459,572
Federal Cash Grants	1,065,294
Other Revenues	2,251,227
Total Revenues	7,769,416
Purchased Transportation	1,664,565
Other Expenses	6,608,081
Total Expenses	8,272,646
Net Transit Income (Loss)	(503,230)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (503,230)
Capital Additions to Equity	
Total Local Capital Grants	\$ 384,287
Total State Capital Grants	749,094
Total Federal Capital Grants	536
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 1,133,917

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	452
Net Operating Income (Loss)	(452)
Total Non-Operating Revenue	12,676
Total Non-Operating Expenses	5,998
Income (Loss) Before Operating Transfers	6,226
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 6,226
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 3,100,837
Total Operating Expenses	1,802,691
Net Operating Income (Loss)	1,298,146
Total Non-Operating Revenues	1,272,846
Total Non-Operating Expenses	85,290
Income (Loss) Before Operating Transfers	2,485,702
Transfers In from the County	—
Transfers Out to the County	5,100
Net Transfers In (Out)	(5,100)
Net Income (Loss)	\$ 2,480,602
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: DeWitt Development

Total Operating Revenue	\$ 1,222,748
Total Operating Expense	2,858,301
Net Operating Income (Loss)	(1,635,553)
Total Non-Operating Revenue	949,692
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(685,861)
Transfers In from the County	1,460,000
Transfers Out to the County	688,644
Net Transfers In (Out)	771,356
Net Income (Loss)	\$ 85,495
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Plumas

Taxes				Federal	
Property Taxes				Public Assistance Administration	1,344,955
County Wide Secured and Unsecured	\$	9,060,361		Public Assistance Programs	1,296,362
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		2,288,111		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—		Community Development Block Grant	—
Prior Year Secured and Unsecured		2,282		Health Grants	751,846
Total Property Taxes		11,350,754		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	71,469
Sales and Use Taxes		2,205,181		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—		DEA Programs/Drug and Alcohol Programs	421,470
Property Transfer		201,093		District Attorney Programs	611,412
Transient Lodging		1,142,725		Aging Programs	—
Timber Yield		242,751		Senior Citizens Programs	76,569
Aircraft		21,341		Road Projects	973,847
Construction Development Taxes		—		Law Enforcement	129,289
Utility Users Tax		—		Other	4,535,697
Other		—		Total Federal	10,212,916
Total Other Taxes		3,813,091		Other Aid	
Total Taxes		15,163,845		Other In-Lieu Taxes	—
				Other Governmental Agencies	—
Special Benefit Assessments				Total Other Aid	—
Operations		—		Charges for Current Services	
Capital Outlay		—		Assessments and Tax Collection Fees	163,198
Total Special Benefit Assessments		—		Property Tax Administrative Fees	121,911
Licenses, Permits and Franchises				Auditing and Accounting Fees	86,599
Animal Licenses		14,200		Communication Services	5,000
Business Licenses		1,475		Election Services	27,174
Construction Permits		1,072,990		Legal Services	—
Road Privileges and Permits		9,161		Planning and Engineering Services	197,119
Zoning Permits		163,441		Agricultural Services	87,172
Franchises		162,265		Civil Process Services	19,942
Other		22,133		Court Fees and Costs	236,357
Total Licenses Permits and Franchises		1,445,665		Booking Fees	27,751
Fines, Forfeitures and Penalties				Estate Fees	5,895
Vehicle Code Fines		774		Human Services	57,645
Other Court Fines		552,382		Law Enforcement Services	177,851
Forfeitures and Penalties		18,258		Recording Fees	203,664
Penalties and Cost on Delinquent Taxes		504,075		Road and Street Services	334,783
Total Fines, Forfeitures and Penalties		1,075,489		Health Fees	807,205
Revenue from Use of Money and Property				Mental Health Services	488,422
Interest		1,124,687		California Children Services	—
Rents and Concessions		183,954		Sanitation Services	272,334
Royalties		—		Institutional Care and Services	35,746
Total Revenue from the Use of Money and Property		1,308,641		Library Services	35,526
Aid from Other Governmental Agencies				Park and Recreation Fees	5,468
State				Other:	
Highway Users Tax		1,895,723		Personnel Services	—
Motor Vehicle In-Lieu Tax		—		Building Maintenance and Grounds	—
Realignment from the Vehicle License Fee Fund		1,751,984		Administrative Services	209,606
Public Assistance Administration		2,108,432		Other	2,740,853
Public Assistance Programs		1,215,823		Total Charges for Current Services	6,347,221
Realignment for Social Services		1,777,267		Miscellaneous Revenue	
Health:				Other Sales	5,720
Aid for Mental Health		2,167,848		Tobacco Settlement	230,204
Realignment for Mental Health		574,186		Welfare Repayments	114,120
Medically Indigent Adults		—		Cancelled Warrants	957
Alcohol and Drug Abuse		106,899		Other	533,197
Other Aid for Health		1,341,871		Total Miscellaneous Revenue	884,198
Realignment for Health Services		436,251		Other Financing Sources	
Homeowners' Property Tax Relief		76,278		Sale of Fixed Assets	5,981
Open Space Tax Relief		103,609		Proceeds from the Sale of Bonds	—
SB90 Mandated Costs		21,889		Other Long-Term Debt Proceeds	—
Public Safety Fund		1,266,269		Total Other Financing Sources	5,981
Other:				Total General County Revenues Before Transfers	58,852,111
Supplemental Law Enforcement Services Fund (SLESF/COPS)		213,752		Transfers In	
Office of Criminal Justice and Planning Programs		98,121		Total Transfers In from Enterprises	10,000
Library		88,049		Operating Transfers Between Funds Other Than Governmental and Enterprise	50,203
District Attorney Programs		252,305		Total General County Revenues and Transfers In	\$ 58,912,314
Law Enforcement		754,533			
Other		6,157,066			
Total State		22,408,155			

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Plumas

General		Public Ways and Facilities	
Board of Supervisors	\$ 390,146	Total Roads	9,149,938
Clerk of the Board	100,919	Total Transportation Terminals	—
Administrative Officer	247,927	Total Transportation Systems	—
Other	558,491	Total Parking Facilities	—
Total Legislative and Administrative	1,297,483	Total Public Ways and Facilities	9,149,938
Finance		Health	
Auditor-Controller	577,455	Total Public Health	5,387,690
Treasurer-Tax Collector	718,492	Total Medical Care	19,952
Assessor	801,826	Total Mental Health	3,305,607
Other	—	Total Drug and Alcohol Abuse Services	1,074,965
Total Finance	2,097,773	Total Health	9,788,214
Counsel		Sanitation	
County Counsel	397,179	Total Refuse Collection and Disposal	20,123
Other	—	Total Sanitation	20,123
Total Counsel	397,179	Public Assistance	
Total Personnel	516,322	Welfare	
Total Elections	386,809	Administration	2,935,419
Total Communications	—	Aid Programs - Cash (Grants)	3,708,503
Total Property Management	1,454,151	Total Welfare	6,643,922
Plant Acquisition		Social Services	
Jails	33,775	Administration and Programs	1,212,253
Courts	—	Other	—
Other	520,723	Total Social Services	1,212,253
Total Plant Acquisition	554,498	General Relief	
Total Promotion	1,059,417	Aid to Indigents	173,585
Total Other General	1,509,781	Indigent Burial	—
Total General	9,273,413	Total General Relief	173,585
Public Protection		Total Care of Court Wards	115,940
Judicial		Total Veteran Services	199,122
Trial Court Maintenance of Effort (MOE)	166,504	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	45,047	Workforce Investment Act (WIA)	—
Other Trial Court	204,785	Other	868,489
County Clerk	—	Total Other Public Assistance	868,489
Grand Jury (Including Audit)	28,689	Total Public Assistance	9,213,311
District Attorney-Prosecution	1,117,179	Education	
District Attorney-Family Support	888,853	Total School Administration	—
Public Defender	448,354	Total Library Services	680,784
Court Appointed Counsel	—	Total Agricultural Education	103,238
Other	20,271	Total Other Education	—
Total Judicial	2,919,682	Total Education	784,022
Total Police Protection	6,943,528	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	282,967
Adult Detention	1,732,909	Total Cultural Services	223,450
Juvenile Detention	—	Total Veteran Memorial Building	79,547
Probation	1,197,775	Total Small Craft Harbors	—
Total Detention and Correction	2,930,684	Total Recreation and Cultural	585,964
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	391,691	Total Retirement of Long-Term Debt	479,790
Protective Inspection		Total Interest on Long-Term Debt	864,325
Agricultural Commissioner	278,422	Total Interest on Short-Term Notes and Warrants	12,288
Building Inspector	1,202,541	Total Debt Service	1,356,403
Other	—	Total General County Expenditures Before Transfers	56,876,945
Total Protective Inspection	1,480,963	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	55,000	Operating Transfers Between Funds Other Than	—
Recorder	287,688	Governmental and Enterprise	204,010
Coroner	—	Total General County Expenditures and Transfers Out	\$ 57,080,955
Emergency Services	46,375		
Planning and Zoning	896,256		
Pound	297,440		
Other	456,250		
Total Other Protection	2,039,009		
Total Public Protection	16,705,557		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 27,562,334	\$ 17,757,987	\$ 9,804,347

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ —	\$ 175,329	\$ 46,092
Total State Construction Loans				261,619	—	175,329	46,092
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	2,921,407
Heat and Cooling Equipment	—	—	—	—	—	—	500,057
Postclosure Landfill Liability	—	—	—	—	—	—	3,510,550
Total Other Long-Term Debt Schedule				—	—	—	6,932,014
County Total Bonds and Other Long-Term Debt				\$ 261,619	\$ —	\$ 175,329	\$ 6,978,106

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 30,279,109
--------------------------------	----------------------

* Maximum Repayment Obligation, Ending 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	\$ 39,367
Local Cash Grants	285,131
State Cash Grants	131,855
Federal Cash Grants	103,425
Other Revenues	68,946
Total Revenues	628,724
Purchased Transportation	—
Other Expenses	628,725
Total Expenses	628,725
Net Transit Income (Loss)	(1)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (1)
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 2007-08
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	\$ 476,899
Total Operating Expenses	883,073
Net Operating Income (Loss)	(406,174)
Total Non-Operating Revenue	184,780
Total Non-Operating Expenses	3,712
Income (Loss) Before Operating Transfers	(225,106)
Transfers In from the County	—
Transfers Out to the County	10,000
Net Transfers In (Out)	(10,000)
Net Income (Loss)	\$ (235,106)
Current Year Capital Outlay (Enterprise Activity)	\$ 142,287

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	\$ 185,925
Total Operating Expense	194,135
Net Operating Income (Loss)	(8,210)
Total Non-Operating Revenue	158,011
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	149,801
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 149,801
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Riverside

Taxes				Federal	
Property Taxes				Public Assistance Administration	222,124,126
County Wide Secured and Unsecured	\$	234,482,354		Public Assistance Programs	203,831,083
Less Than County Wide Funds - Secured and Unsecured		67,086,344		Health Administration	2,096,760
Property Tax In-Lieu of Vehicle License Fees		218,658,730		Workforce Investment Act (WIA)	12,377,162
Voter Approved Indebtedness		—		Community Development Block Grant	13,975,053
Prior Year Secured and Unsecured		20,919,573		Health Grants	39,478,725
Total Property Taxes		541,147,001		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	4,685
Sales and Use Taxes		40,957,444		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		13,564,887		DEA Programs/Drug and Alcohol Programs	—
Property Transfer		13,477,571		District Attorney Programs	437,506
Transient Lodging		1,873,693		Aging Programs	—
Timber Yield		—		Senior Citizens Programs	7,336,682
Aircraft		—		Road Projects	14,192,712
Construction Development Taxes		—		Law Enforcement	10,922,007
Utility Users Tax		—		Other	15,880,595
Other		—		Total Federal	542,657,096
Total Other Taxes		69,873,595		Other Aid	
Total Taxes		611,020,596		Other In-Lieu Taxes	54,335
Special Benefit Assessments				Other Governmental Agencies	429,446,240
Operations		—		Total Other Aid	429,500,575
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	12,353,340
Licenses, Permits and Franchises				Property Tax Administrative Fees	10,149,567
Animal Licenses		800,817		Auditing and Accounting Fees	89,679
Business Licenses		915,287		Communication Services	2,507,377
Construction Permits		23,562,241		Election Services	2,336,970
Road Privileges and Permits		112,208		Legal Services	1,955,090
Zoning Permits		—		Planning and Engineering Services	49,219,292
Franchises		6,934,700		Agricultural Services	2,232,949
Other		8,635,617		Civil Process Services	1,249,452
Total Licenses Permits and Franchises		40,960,870		Court Fees and Costs	17,273,134
Fines, Forfeitures and Penalties				Booking Fees	—
Vehicle Code Fines		2,105,232		Estate Fees	378,244
Other Court Fines		31,376,253		Human Services	6,021,422
Forfeitures and Penalties		13,853,614		Law Enforcement Services	138,071,509
Penalties and Cost on Delinquent Taxes		42,964,316		Recording Fees	13,704,797
Total Fines, Forfeitures and Penalties		90,299,415		Road and Street Services	6,043,487
Revenue from Use of Money and Property				Health Fees	26,328,397
Interest		91,984,047		Mental Health Services	4,855,693
Rents and Concessions		14,355,788		California Children Services	15,711
Royalties		—		Sanitation Services	4,042,687
Total Revenue from the Use of Money and Property		106,339,835		Institutional Care and Services	16,637,543
Aid from Other Governmental Agencies				Library Services	92,633
State				Park and Recreation Fees	61,110
Highway Users Tax		29,544,199		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	5,650,727
Realignment from the Vehicle License Fee Fund		55,623,026		Building Maintenance and Grounds	7,736,121
Public Assistance Administration		131,148,392		Administrative Services	7,217,466
Public Assistance Programs		109,135,983		Other	64,468,695
Realignment for Social Services		83,842,457		Total Charges for Current Services	400,693,092
Health:				Miscellaneous Revenue	
Aid for Mental Health		53,647,155		Other Sales	464,146
Realignment for Mental Health		27,348,011		Tobacco Settlement	—
Medically Indigent Adults		2,427,234		Welfare Repayments	—
Alcohol and Drug Abuse		1,660,693		Cancelled Warrants	—
Other Aid for Health		18,000,884		Other	23,458,317
Realignment for Health Services		15,391,458		Total Miscellaneous Revenue	23,922,463
Homeowners' Property Tax Relief		3,831,394		Other Financing Sources	
Open Space Tax Relief		207,921		Sale of Fixed Assets	147,466
SB90 Mandated Costs		4,559,947		Proceeds from the Sale of Bonds	—
Public Safety Fund		144,534,598		Other Long-Term Debt Proceeds	2,700,800
Other:				Total Other Financing Sources	2,848,266
Supplemental Law Enforcement Services Fund (SLESF/COPS)		8,551,935		Total General County Revenues Before Transfers	2,995,806,638
Office of Criminal Justice and Planning Programs		110,000		Transfers In	
Library		—		Total Transfers In from Enterprises	3,973,269
District Attorney Programs		102,080		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		4,843,962		Total General County Revenues and Transfers In	\$ 2,999,779,907
Other		53,053,101			
Total State		747,564,430			

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Riverside

General		Public Ways and Facilities	
Board of Supervisors	\$ 10,615,722	Total Roads	144,470,568
Clerk of the Board	2,007,414	Total Transportation Terminals	—
Administrative Officer	13,995,175	Total Transportation Systems	—
Other	—	Total Parking Facilities	1,892,576
Total Legislative and Administrative	26,618,311	Total Public Ways and Facilities	146,363,144
Finance		Health	
Auditor-Controller	11,949,057	Total Public Health	161,733,193
Treasurer-Tax Collector	14,697,539	Total Medical Care	31,591,985
Assessor	31,184,966	Total Mental Health	123,545,172
Other	2,022,184	Total Drug and Alcohol Abuse Services	24,086,921
Total Finance	59,853,746	Total Health	340,957,271
Counsel		Sanitation	
County Counsel	6,415,160	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	6,415,160	Public Assistance	
Total Personnel	8,936,522	Welfare	
Total Elections	13,386,927	Administration	155,386,565
Total Communications	4,415,033	Aid Programs - Cash (Grants)	315,499,589
Total Property Management	47,875,281	Total Welfare	470,886,154
Plant Acquisition		Social Services	
Jails	1,670,190	Administration and Programs	287,056,595
Courts	1,496,992	Other	—
Other	85,608,652	Total Social Services	287,056,595
Total Plant Acquisition	88,775,834	General Relief	
Total Promotion	27,040,744	Aid to Indigents	1,004,168
Total Other General	16,430,641	Indigent Burial	—
Total General	299,748,199	Total General Relief	1,004,168
Public Protection		Total Care of Court Wards	493,549
Judicial		Total Veteran Services	1,059,883
Trial Court Maintenance of Effort (MOE)	24,965,789	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	4,444,701	Workforce Investment Act (WIA)	—
Other Trial Court	2,049,629	Other	—
County Clerk	16,535,219	Total Other Public Assistance	—
Grand Jury (Including Audit)	—	Total Public Assistance	760,500,349
District Attorney-Prosecution	101,469,061	Education	
District Attorney-Family Support	38,467,422	Total School Administration	—
Public Defender	35,147,880	Total Library Services	17,443,985
Court Appointed Counsel	11,357,595	Total Agricultural Education	464,007
Other	—	Total Other Education	—
Total Judicial	234,437,296	Total Education	17,907,992
Total Police Protection	341,423,230	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	133,728,279	Total Cultural Services	199,776
Juvenile Detention	41,229,996	Total Veteran Memorial Building	—
Probation	51,104,257	Total Small Craft Harbors	—
Total Detention and Correction	226,062,532	Total Recreation and Cultural	199,776
Total Fire Protection	177,266,939	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	26,717,609
Protective Inspection		Total Interest on Long-Term Debt	48,144,088
Agricultural Commissioner	5,264,780	Total Interest on Short-Term Notes and Warrants	3,001,729
Building Inspector	27,106,773	Total Debt Service	77,863,426
Other	—	Total General County Expenditures Before Transfers	2,702,661,542
Total Protective Inspection	32,371,553	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	14,446,291
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	7,637,209	Total General County Expenditures and Transfers Out	\$ 2,717,107,833
Emergency Services	—		
Planning and Zoning	16,132,056		
Pound	19,681,541		
Other	4,109,029		
Total Other Protection	47,559,835		
Total Public Protection	1,059,121,385		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,846,492,463	\$ 1,044,313,275	\$ 802,179,188

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 12,005,000	\$ 387,995,000
Total Pension Obligation Bonds				400,000,000	400,000,000	12,005,000	387,995,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	16,913,628
Compensated Absences (Govt)	—	—	—	—	—	—	127,684,233
Postclosure Landfill Liability	—	—	—	—	—	—	48,290,193
Total Other Long-Term Debt Schedule				—	—	—	192,888,054
County Total Bonds and Other Long-Term Debt				\$ 400,000,000	\$ 400,000,000	\$ 12,005,000	\$ 580,883,054

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 1,066,316,823
--------------------------------	-------------------------

* Maximum Repayment Obligation, Ending 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	\$ 1,208,969,481
Total Deductions from Revenues	1,018,109,147
Net Patient Revenue	190,860,334
Total Other Operating Revenues	10,690,116
Total Operating Revenue	201,550,450
Total Operating Expenses	334,553,046
Net Operating Income (Loss)	(133,002,596)
Total Non-Operating Revenue	135,080,741
Total Non-Operating Expenses	13,255,050
Net Non-Operating Income	121,825,691
Net Income Before Extraordinary Items	(11,176,905)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(11,176,905)
Transfers In from the County	14,400,000
Transfers Out to the County	3,635,011
Net Transfers In (Out)	10,764,989
Net Income (Loss)	\$ (411,916)
Current Year Capital Outlay (Enterprise Activity)	\$ 7,022,409

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 2007-08
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	\$ 2,548,245
Total Operating Expenses	2,402,678
Net Operating Income (Loss)	145,567
Total Non-Operating Revenue	2,561,607
Total Non-Operating Expenses	2,039,111
Income (Loss) Before Operating Transfers	668,063
Transfers In from the County	46,291
Transfers Out to the County	96,866
Net Transfers In (Out)	(50,575)
Net Income (Loss)	\$ 617,488
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	\$ 64,142,947
Total Operating Expenses	62,084,105
Net Operating Income (Loss)	2,058,842
Total Non-Operating Revenues	2,281,341
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	4,340,183
Transfers In from the County	—
Transfers Out to the County	241,392
Net Transfers In (Out)	(241,392)
Net Income (Loss)	\$ 4,098,791
Current Year Capital Outlay (Enterprise Activity)	\$ 13,370,790

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 \$10.0 million 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
2. Informational Note: Other Aid from Other Governmental Agencies has increased significantly due to \$271.4 million in Tobacco Settlement securitization proceeds received from the Inland Empire Tobacco Securitization Corporation.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Sacramento

Taxes			Federal	
Property Taxes			Public Assistance Administration	146,724,952
County Wide Secured and Unsecured	\$	232,292,112	Public Assistance Programs	296,480,293
Less Than County Wide Funds - Secured and Unsecured		21,435,511	Health Administration	24,967,521
Property Tax In-Lieu of Vehicle License Fees		141,314,516	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		3,180,318	Health Grants	77,631,628
Total Property Taxes		398,222,457	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		80,689,472	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		6,356,601	DEA Programs/Drug and Alcohol Programs	2,268,047
Property Transfer		7,921,973	District Attorney Programs	12,559,774
Transient Lodging		6,963,788	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	4,070,853
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	3,074,876
Utility Users Tax		15,395,949	Other	31,893,938
Other		—	Total Federal	599,671,882
Total Other Taxes		117,327,783	Other Aid	
Total Taxes		515,550,240	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	26,075,900
Operations		414,021	Total Other Aid	26,075,900
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		414,021	Assessments and Tax Collection Fees	7,520,397
Licenses, Permits and Franchises			Property Tax Administrative Fees	3,476,663
Animal Licenses		558,473	Auditing and Accounting Fees	6,236,910
Business Licenses		18,256,144	Communication Services	66,291
Construction Permits		14,267,630	Election Services	4,707,262
Road Privileges and Permits		7,474,224	Legal Services	—
Zoning Permits		1,660,725	Planning and Engineering Services	7,487,535
Franchises		3,917,284	Agricultural Services	—
Other		317,704	Civil Process Services	—
Total Licenses Permits and Franchises		46,452,184	Court Fees and Costs	5,220,953
Fines, Forfeitures and Penalties			Booking Fees	2,986,333
Vehicle Code Fines		8,646,120	Estate Fees	479,022
Other Court Fines		11,051,128	Human Services	408,676
Forfeitures and Penalties		6,157,650	Law Enforcement Services	70,264,154
Penalties and Cost on Delinquent Taxes		20,097,180	Recording Fees	7,375,754
Total Fines, Forfeitures and Penalties		45,952,078	Road and Street Services	3,079,148
Revenue from Use of Money and Property			Health Fees	5,269,839
Interest		50,796,433	Mental Health Services	2,336,990
Rents and Concessions		7,267,167	California Children Services	349,280
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		58,063,600	Institutional Care and Services	24,458,042
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	8,243,160
Highway Users Tax		16,910,839	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	9,695,051
Realignment from the Vehicle License Fee Fund		55,147,208	Building Maintenance and Grounds	13,612,834
Public Assistance Administration		123,502,014	Administrative Services	7,476,071
Public Assistance Programs		156,280,889	Other	14,806,928
Realignment for Social Services		86,039,352	Total Charges for Current Services	205,557,293
Health:			Miscellaneous Revenue	
Aid for Mental Health		63,375,070	Other Sales	2,263,249
Realignment for Mental Health		25,433,417	Tobacco Settlement	(449,957)
Medically Indigent Adults		—	Welfare Repayments	4,887,996
Alcohol and Drug Abuse		1,461,246	Cancelled Warrants	—
Other Aid for Health		12,865,350	Other	14,534,902
Realignment for Health Services		10,933,094	Total Miscellaneous Revenue	21,236,190
Homeowners' Property Tax Relief		3,212,719	Other Financing Sources	
Open Space Tax Relief		527,073	Sale of Fixed Assets	16,902
SB90 Mandated Costs		3,250,809	Proceeds from the Sale of Bonds	—
Public Safety Fund		107,652,872	Other Long-Term Debt Proceeds	64,246,629
Other:			Total Other Financing Sources	64,263,531
Supplemental Law Enforcement Services Fund (SLESF/COPS)		8,208,848	Total General County Revenues Before Transfers	2,339,553,684
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	721,551
District Attorney Programs		6,333,927	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		26,533,593	Total General County Revenues and Transfers In	\$ 2,340,275,235
Other		48,648,445		
Total State		756,316,765		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Sacramento

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,193,432	Total Roads	106,760,986
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	3,593,535	Total Transportation Systems	66,600
Other	106,498	Total Parking Facilities	—
Total Legislative and Administrative	7,893,465	Total Public Ways and Facilities	106,827,586
Finance		Health	
Auditor-Controller	7,145,597	Total Public Health	418,546,886
Treasurer-Tax Collector	6,651,030	Total Medical Care	165,195,653
Assessor	15,998,491	Total Mental Health	51,784,477
Other	5,709,896	Total Drug and Alcohol Abuse Services	23,284,962
Total Finance	35,505,014	Total Health	658,811,978
Counsel		Sanitation	
County Counsel	5,950,056	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	5,950,056	Public Assistance	
Total Personnel	16,702,435	Welfare	
Total Elections	9,666,756	Administration	269,334,530
Total Communications	—	Aid Programs - Cash (Grants)	343,247,150
Total Property Management	16,380	Total Welfare	612,581,680
Plant Acquisition		Social Services	
Jails	29,593,153	Administration and Programs	19,248,751
Courts	169,428	Other	—
Other	28,130,066	Total Social Services	19,248,751
Total Plant Acquisition	57,892,647	General Relief	
Total Promotion	17,972,233	Aid to Indigents	17,395,424
Total Other General	8,409,681	Indigent Burial	—
Total General	160,008,667	Total General Relief	17,395,424
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	2,474,607	Workforce Investment Act (WIA)	—
Other Trial Court	36,074,593	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	259,343	Total Public Assistance	649,225,855
District Attorney-Prosecution	70,925,720	Education	
District Attorney-Family Support	34,199,803	Total School Administration	—
Public Defender	38,990,351	Total Library Services	21,811,821
Court Appointed Counsel	—	Total Agricultural Education	407,613
Other	6,066,480	Total Other Education	—
Total Judicial	211,553,853	Total Education	22,219,434
Total Police Protection	235,782,005	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	20,080,311
Adult Detention	119,030,975	Total Cultural Services	—
Juvenile Detention	95,241,828	Total Veteran Memorial Building	—
Probation	46,052,545	Total Small Craft Harbors	—
Total Detention and Correction	260,325,348	Total Recreation and Cultural	20,080,311
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	34,692,458
Protective Inspection		Total Interest on Long-Term Debt	61,734,921
Agricultural Commissioner	4,311,288	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	13,739,927	Total Debt Service	96,427,379
Other	—	Total General County Expenditures Before Transfers	2,484,904,606
Total Protective Inspection	18,051,215	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	228,833	Operating Transfers Between Funds Other Than	—
Recorder	8,897,639	Governmental and Enterprise	—
Coroner	6,596,681	Total General County Expenditures and Transfers Out	\$ 2,484,904,606
Emergency Services	5,282,833		
Planning and Zoning	14,356,405		
Pound	5,632,367		
Other	4,596,217		
Total Other Protection	45,590,975		
Total Public Protection	771,303,396		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,630,295,501	\$ 408,540,330	\$ 1,221,755,171

Table 6. Counties Annual Report — Fiscal Year 2007-08
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 Bonds	2008	2009	2031	\$ 359,165,000	\$ 359,165,000	\$ —	\$ 359,165,000
Pension Funding	1995	1998	2022	538,060,208	538,060,208	524,886,800	13,173,408
Pension Funding 2003	2003	2006	2023	152,320,645	152,320,645	28,379,085	123,941,560
Pension Funding 2004	2004	2006	2033	426,131,120	420,000,000	875,000	419,125,000
Total Pension Obligation Bonds				1,475,676,973	1,469,545,853	554,140,885	915,404,968
Revenue Bonds							
Airport 2008	2008	2008	2041	585,625,000	327,510,000	—	327,510,000
Total Revenue Bonds				585,625,000	327,510,000	—	327,510,000
Special Assessment Bonds							
1911 Act - Sewer Improvements	1977	1992	2008	1,398,010	141,963	127,341	14,622
1911 Act - Street Improvements	1977	1993	2004	24,815,253	476,080	476,080	—
Total Special Assessment Bonds				26,213,263	618,043	603,421	14,622
Other Long-Term Debt Schedule							
Cisco Network Switches	—	—	—	—	—	—	307,829
Airport	—	—	—	—	—	—	—
Parking	—	—	—	—	—	—	3,185,000
Compensated Absences	—	—	—	—	—	—	82,808,476
Landfill Liability	—	—	—	—	—	—	14,653,644
Total Other Long-Term Debt Schedule				—	—	—	100,954,949
County Total Bonds and Other Long-Term Debt				\$ 2,087,515,236	\$ 1,797,673,896	\$ 554,744,306	\$ 1,343,884,539
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 583,830,674					

* Maximum Repayment Obligation, Ending 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	\$ 174,342
Local Cash Grants	1,692,226
State Cash Grants	—
Federal Cash Grants	88,448
Other Revenues	36,200
Total Revenues	1,991,216
Purchased Transportation	1,649,613
Other Expenses	289,868
Total Expenses	1,939,481
Net Transit Income (Loss)	51,735
Gain or Loss on Disposal of Fixed Assets	482
Total Operator Net Income (Loss)	\$ 52,217
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 2007-08
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	\$	111,385,074
Total Operating Expenses		111,652,518
Net Operating Income (Loss)		(267,444)
Total Non-Operating Revenue		49,845,423
Total Non-Operating Expenses		13,086,683
Income (Loss) Before Operating Transfers		36,491,296
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	36,491,296
Current Year Capital Outlay (Enterprise Activity)	\$	69,260,064

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	56,755,806
Total Operating Expenses		60,318,579
Net Operating Income (Loss)		(3,562,773)
Total Non-Operating Revenues		9,491,974
Total Non-Operating Expenses		1,010,683
Income (Loss) Before Operating Transfers		4,918,518
Transfers In from the County		—
Transfers Out to the County		721,551
Net Transfers In (Out)		(721,551)
Net Income (Loss)	\$	4,196,967
Current Year Capital Outlay (Enterprise Activity)	\$	15,691,914

Other Enterprise Statement of Revenues and Expenses: Parking		
Total Operating Revenue	\$	3,040,518
Total Operating Expense		2,735,782
Net Operating Income (Loss)		304,736
Total Non-Operating Revenue		283,971
Total Non-Operating Expenses		24,969
Income (Loss) Before Operating Transfers		563,738
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	563,738
Current Year Capital Outlay	\$	—

Comments

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

1. Informational Note: Miscellaneous Revenues, Tobacco Settlement, reflect a negative balance in the amount of (\$449,957) due to an accrual reversal. The actual current year revenues are \$510,921.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of San Benito

Taxes			Federal	
Property Taxes			Public Assistance Administration	3,067,931
County Wide Secured and Unsecured	\$	6,309,585	Public Assistance Programs	6,617,898
Less Than County Wide Funds - Secured and Unsecured		2,252,518	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		5,445,973	Workforce Investment Act (WIA)	1,606,348
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		22,729	Health Grants	—
Total Property Taxes		14,030,805	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,693,958	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		313,270	District Attorney Programs	—
Transient Lodging		85,697	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		28,797	Road Projects	—
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	437,640
Other		585,000	Total Federal	11,729,817
Total Other Taxes		2,706,722	Other Aid	
Total Taxes		16,737,527	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	—
Operations		426,843	Total Other Aid	—
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		426,843	Assessments and Tax Collection Fees	172,879
Licenses, Permits and Franchises			Property Tax Administrative Fees	368,977
Animal Licenses		560	Auditing and Accounting Fees	953,575
Business Licenses		—	Communication Services	946,645
Construction Permits		6,181,837	Election Services	154,023
Road Privileges and Permits		18,565	Legal Services	217,163
Zoning Permits		299,927	Planning and Engineering Services	529,870
Franchises		396,690	Agricultural Services	224,008
Other		62,890	Civil Process Services	—
Total Licenses Permits and Franchises		6,960,469	Court Fees and Costs	367,839
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		153,744	Estate Fees	—
Other Court Fines		584,995	Human Services	—
Forfeitures and Penalties		2,815	Law Enforcement Services	926,023
Penalties and Cost on Delinquent Taxes		72,215	Recording Fees	347,813
Total Fines, Forfeitures and Penalties		813,769	Road and Street Services	406,996
Revenue from Use of Money and Property			Health Fees	746,277
Interest		1,817,456	Mental Health Services	202,709
Rents and Concessions		2,400	California Children Services	—
Royalties		33,075	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,852,931	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	99,478
State			Park and Recreation Fees	34,119
Highway Users Tax		933,043	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,963,055	Building Maintenance and Grounds	—
Public Assistance Administration		4,209,326	Administrative Services	—
Public Assistance Programs		2,926,625	Other	—
Realignment for Social Services		1,656,769	Total Charges for Current Services	6,698,394
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,181,205	Other Sales	—
Realignment for Mental Health		678,981	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		633,346	Cancelled Warrants	—
Other Aid for Health		2,103,431	Other	—
Realignment for Health Services		443,006	Total Miscellaneous Revenue	—
Homeowners' Property Tax Relief		74,778	Other Financing Sources	
Open Space Tax Relief		762,764	Sale of Fixed Assets	3,947
SB90 Mandated Costs		187,457	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,410,458	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	3,947
Supplemental Law Enforcement Services Fund (SLESF/COPS)		321,664	Total General County Revenues Before Transfers	72,432,845
Office of Criminal Justice and Planning Programs		131,747	Transfers In	
Library		28,000	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,481,367	Total General County Revenues and Transfers In	\$ 72,432,845
Other		5,082,126		
Total State		27,209,148		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of San Benito

General		Public Ways and Facilities	
Board of Supervisors	\$ 345,735	Total Roads	13,360,781
Clerk of the Board	173,780	Total Transportation Terminals	—
Administrative Officer	662,780	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,182,295	Total Public Ways and Facilities	13,360,781
Finance		Health	
Auditor-Controller	1,182,092	Total Public Health	4,123,185
Treasurer-Tax Collector	1,126,345	Total Medical Care	—
Assessor	1,201,573	Total Mental Health	4,110,910
Other	595,882	Total Drug and Alcohol Abuse Services	807,767
Total Finance	4,105,892	Total Health	9,041,862
Counsel		Sanitation	
County Counsel	961,116	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	961,116	Public Assistance	
Total Personnel	562,379	Welfare	
Total Elections	715,480	Administration	4,388,110
Total Communications	1,735,594	Aid Programs - Cash (Grants)	8,116,727
Total Property Management	1,723,220	Total Welfare	12,504,837
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	3,206,464
Courts	—	Other	214,791
Other	—	Total Social Services	3,421,255
Total Plant Acquisition	—	General Relief	
Total Promotion	—	Aid to Indigents	2,335
Total Other General	730,000	Indigent Burial	—
Total General	11,715,976	Total General Relief	2,335
Public Protection		Total Care of Court Wards	103,993
Judicial		Total Veteran Services	46,506
Trial Court Maintenance of Effort (MOE)	276,164	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	1,607,021
Other Trial Court	—	Other	464,070
County Clerk	221,688	Total Other Public Assistance	2,071,091
Grand Jury (Including Audit)	27,023	Total Public Assistance	18,150,017
District Attorney-Prosecution	1,249,529	Education	
District Attorney-Family Support	1,764,534	Total School Administration	—
Public Defender	735,342	Total Library Services	820,947
Court Appointed Counsel	—	Total Agricultural Education	73,781
Other	139,842	Total Other Education	—
Total Judicial	4,414,122	Total Education	894,728
Total Police Protection	5,710,996	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	348,483
Adult Detention	4,089,132	Total Cultural Services	—
Juvenile Detention	1,432,823	Total Veteran Memorial Building	—
Probation	1,908,660	Total Small Craft Harbors	—
Total Detention and Correction	7,430,615	Total Recreation and Cultural	348,483
Total Fire Protection	1,136,213	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	195,000
Protective Inspection		Total Interest on Long-Term Debt	42,326
Agricultural Commissioner	1,044,963	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	246,617	Total Debt Service	237,326
Other	—	Total General County Expenditures Before Transfers	77,049,641
Total Protective Inspection	1,291,580	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	553,580	Governmental and Enterprise	—
Coroner	45,517	Total General County Expenditures and Transfers Out	\$ 77,049,641
Emergency Services	828,597		
Planning and Zoning	1,623,417		
Pound	256,494		
Other	9,337		
Total Other Protection	3,316,942		
Total Public Protection	23,300,468		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 24,948,658	\$ 24,471,721	\$ 476,937

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Benito

		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							
Compensated Absences	—	—	—	—	—	—	\$ 2,409,599
Post Closure Landfill Liability	—	—	—	—	—	—	3,434,790
Total Other Long-Term Debt Schedule				—	—	—	5,844,389
County Total	Bonds and Other Long-Term Debt			\$ —	\$ —	\$ —	\$ 5,844,389
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	948,540				

* 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?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 155,693
Local Cash Grants	1,347,829
State Cash Grants	429,247
Federal Cash Grants	399,058
Other Revenues	8,777
Total Revenues	2,340,604
Purchased Transportation	1,139,756
Other Expenses	808,177
Total Expenses	1,947,933
Net Transit Income (Loss)	392,671
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 392,671
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	227,391
Total Federal Capital Grants	404,433
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 631,824

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 1,036,380
Total Operating Expenses	704,153
Net Operating Income (Loss)	332,227
Total Non-Operating Revenues	349,930
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	682,157
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 682,157
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 1993, county voters approved a 1/2-cent (\$0.005) local sales tax, referred to as Measure T. This revenue provides funds to augment the county's General Fund and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure T revenue in the amount of \$585.0 thousand in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of San Bernardino

Taxes			Federal	
Property Taxes			Public Assistance Administration	150,318,036
County Wide Secured and Unsecured	\$	223,303,171	Public Assistance Programs	226,041,684
Less Than County Wide Funds - Secured and Unsecured		13,797,585	Health Administration	46,156,680
Property Tax In-Lieu of Vehicle License Fees		215,060,239	Workforce Investment Act (WIA)	11,323,082
Voter Approved Indebtedness		—	Community Development Block Grant	13,311,480
Prior Year Secured and Unsecured		21,971,618	Health Grants	12,151,322
Total Property Taxes		474,132,613	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		19,570,479	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		10,184,225	DEA Programs/Drug and Alcohol Programs	12,683,379
Property Transfer		7,913,918	District Attorney Programs	732,088
Transient Lodging		1,554,746	Aging Programs	9,538,878
Timber Yield		—	Senior Citizens Programs	—
Aircraft		937,186	Road Projects	2,580,861
Construction Development Taxes		—	Law Enforcement	23,823,197
Utility Users Tax		—	Other	41,802,412
Other		2,239	Total Federal	550,463,099
Total Other Taxes		40,162,793	Other Aid	
Total Taxes		514,295,406	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	—
Operations		3,467,800	Total Other Aid	—
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		3,467,800	Assessments and Tax Collection Fees	11,511,103
Licenses, Permits and Franchises			Property Tax Administrative Fees	13,920,925
Animal Licenses		983,731	Auditing and Accounting Fees	5,231,814
Business Licenses		108,451	Communication Services	163,776
Construction Permits		8,175,249	Election Services	3,028,749
Road Privileges and Permits		508,797	Legal Services	5,409,364
Zoning Permits		—	Planning and Engineering Services	3,471,805
Franchises		6,678,353	Agricultural Services	2,947,810
Other		7,931,522	Civil Process Services	1,472,386
Total Licenses Permits and Franchises		24,386,103	Court Fees and Costs	15,400,079
Fines, Forfeitures and Penalties			Booking Fees	473,171
Vehicle Code Fines		6,613	Estate Fees	352,722
Other Court Fines		17,919,154	Human Services	487,643
Forfeitures and Penalties		4,618,993	Law Enforcement Services	128,468,618
Penalties and Cost on Delinquent Taxes		8,229,971	Recording Fees	13,775,117
Total Fines, Forfeitures and Penalties		30,774,731	Road and Street Services	3,124,005
Revenue from Use of Money and Property			Health Fees	30,973,212
Interest		56,993,683	Mental Health Services	507,605
Rents and Concessions		3,888,512	California Children Services	4,757
Royalties		—	Sanitation Services	1,371,004
Total Revenue from the Use of Money and Property		60,882,195	Institutional Care and Services	3,135,588
Aid from Other Governmental Agencies			Library Services	1,100,206
State			Park and Recreation Fees	6,375,747
Highway Users Tax		29,149,803	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		70,219,230	Building Maintenance and Grounds	4,291,453
Public Assistance Administration		82,331,707	Administrative Services	2,304,801
Public Assistance Programs		159,592,763	Other	50,536,364
Realignment for Social Services		86,134,930	Total Charges for Current Services	309,839,824
Health:			Miscellaneous Revenue	
Aid for Mental Health		76,922,791	Other Sales	398,329
Realignment for Mental Health		36,075,274	Tobacco Settlement	18,897,398
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		7,598,462	Cancelled Warrants	—
Other Aid for Health		67,327,715	Other	30,379,977
Realignment for Health Services		14,042,498	Total Miscellaneous Revenue	49,675,704
Homeowners' Property Tax Relief		2,826,106	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	1,104,026
SB90 Mandated Costs		3,469,336	Proceeds from the Sale of Bonds	—
Public Safety Fund		147,038,594	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	1,104,026
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,917,801	Total General County Revenues Before Transfers	2,422,076,126
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		1,021,293	Total Transfers In from Enterprises	—
District Attorney Programs		6,193,035	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		9,038,162	Total General County Revenues and Transfers In	\$ 2,422,076,126
Other		76,287,738		
Total State		877,187,238		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of San Bernardino

General		Public Ways and Facilities	
Board of Supervisors	\$ 12,292,417	Total Roads	67,005,640
Clerk of the Board	1,463,687	Total Transportation Terminals	—
Administrative Officer	6,065,199	Total Transportation Systems	8,136,957
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	19,821,303	Total Public Ways and Facilities	75,142,597
Finance		Health	
Auditor-Controller	11,809,731	Total Public Health	83,903,774
Treasurer-Tax Collector	18,529,303	Total Medical Care	31,703,704
Assessor	23,581,494	Total Mental Health	165,766,572
Other	1,452,836	Total Drug and Alcohol Abuse Services	22,505,191
Total Finance	55,373,364	Total Health	303,879,241
Counsel		Sanitation	
County Counsel	8,387,331	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	8,387,331	Public Assistance	
Total Personnel	12,894,928	Welfare	
Total Elections	10,144,015	Administration	342,868,062
Total Communications	—	Aid Programs - Cash (Grants)	432,110,573
Total Property Management	27,211,096	Total Welfare	774,978,635
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,433,965
Courts	—	Other	—
Other	44,936,573	Total Social Services	1,433,965
Total Plant Acquisition	44,936,573	General Relief	
Total Promotion	—	Aid to Indigents	1,224,323
Total Other General	15,212,046	Indigent Burial	—
Total General	193,980,656	Total General Relief	1,224,323
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	1,456,254
Trial Court Maintenance of Effort (MOE)	23,916,438	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	6,130,522	Workforce Investment Act (WIA)	10,862,074
Other Trial Court	1,744,774	Other	38,400,816
County Clerk	—	Total Other Public Assistance	49,262,890
Grand Jury (Including Audit)	331,407	Total Public Assistance	828,356,067
District Attorney-Prosecution	63,433,807	Education	
District Attorney-Family Support	39,941,249	Total School Administration	2,383,466
Public Defender	31,434,853	Total Library Services	18,767,883
Court Appointed Counsel	8,734,673	Total Agricultural Education	—
Other	2,121,807	Total Other Education	—
Total Judicial	177,789,530	Total Education	21,151,349
Total Police Protection	273,978,974	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	13,404,649
Adult Detention	118,257,583	Total Cultural Services	4,644,413
Juvenile Detention	55,865,026	Total Veteran Memorial Building	—
Probation	61,434,776	Total Small Craft Harbors	—
Total Detention and Correction	235,557,385	Total Recreation and Cultural	18,049,062
Total Fire Protection	2,540,915	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	34,437,171
Protective Inspection		Total Interest on Long-Term Debt	40,558,386
Agricultural Commissioner	5,845,477	Total Interest on Short-Term Notes and Warrants	4,009,899
Building Inspector	8,429,162	Total Debt Service	79,005,456
Other	—	Total General County Expenditures Before Transfers	2,260,942,895
Total Protective Inspection	14,274,639	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	55,465,000
Local Agency Formation Commission (LAFCO)	338,215	Operating Transfers Between Funds Other Than	—
Recorder	9,903,923	Governmental and Enterprise	21,797,964
Coroner	6,811,290	Total General County Expenditures and Transfers Out	\$ 2,338,205,859
Emergency Services	—		
Planning and Zoning	10,563,110		
Pound	5,565,565		
Other	4,054,921		
Total Other Protection	37,237,024		
Total Public Protection	741,378,467		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 5,920,129,436	\$ 657,366,841	\$ 5,262,762,595

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 363,088,350	\$ 109,102,759	\$ 253,985,591
Pension Obligation Bonds 2004	2004	2004	2023	463,895,000	462,030,790	155,275,790	306,755,000
POB Refunding 2008	2008	2009	2024	160,900,000	160,900,000	—	160,900,000
Total Pension Obligation Bonds				1,011,060,591	986,019,140	264,378,549	721,640,591
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	136,657,366
Total Other Long-Term Debt Schedule				—	—	—	136,657,366
County Total Bonds and Other Long-Term Debt				\$ 1,011,060,591	\$ 986,019,140	\$ 264,378,549	\$ 858,297,957
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ 1,201,314,236			

* Maximum Repayment Obligation, Ending 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	\$ 1,145,896,889
Total Deductions from Revenues	938,395,681
Net Patient Revenue	207,501,208
Total Other Operating Revenues	141,525,399
Total Operating Revenue	349,026,607
Total Operating Expenses	405,584,248
Net Operating Income (Loss)	(56,557,641)
Total Non-Operating Revenue	28,797,009
Total Non-Operating Expenses	27,076,045
Net Non-Operating Income	1,720,964
Net Income Before Extraordinary Items	(54,836,677)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(54,836,677)
Transfers In from the County	55,465,000
Transfers Out to the County	—
Net Transfers In (Out)	55,465,000
Net Income (Loss)	\$ 628,323
Current Year Capital Outlay (Enterprise Activity)	\$ 6,270,780

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 2007-08
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	\$ 3,441,167
Total Operating Expenses	1,382,509
Net Operating Income (Loss)	2,058,658
Total Non-Operating Revenue	6,987,373
Total Non-Operating Expenses	2,113,206
Income (Loss) Before Operating Transfers	6,932,825
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 6,932,825
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	\$ 54,938,412
Total Operating Expenses	69,373,702
Net Operating Income (Loss)	(14,435,290)
Total Non-Operating Revenues	27,963,068
Total Non-Operating Expenses	6,593,743
Income (Loss) Before Operating Transfers	6,934,035
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 6,934,035
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 2007-08
Statement of County Revenues
County of San Diego

Taxes			Federal	
Property Taxes			Public Assistance Administration	233,872,193
County Wide Secured and Unsecured	\$	510,824,860	Public Assistance Programs	388,123,542
Less Than County Wide Funds - Secured and Unsecured		28,775,127	Health Administration	18,111,922
Property Tax In-Lieu of Vehicle License Fees		303,348,282	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	6,710,553
Prior Year Secured and Unsecured		28,769,610	Health Grants	79,449,757
Total Property Taxes		871,717,879	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	121,576
Sales and Use Taxes		24,872,051	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	5,793,982
Property Transfer		16,407,233	District Attorney Programs	—
Transient Lodging		3,473,839	Aging Programs	11,525,462
Timber Yield		—	Senior Citizens Programs	3,303,285
Aircraft		2,446,740	Road Projects	629,813
Construction Development Taxes		—	Law Enforcement	11,299,864
Utility Users Tax		—	Other	22,369,100
Other		14,703	Total Federal	781,311,049
Total Other Taxes		47,214,566	Other Aid	
Total Taxes		918,932,445	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	106,763,298
Operations		—	Total Other Aid	106,763,298
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	2,188,211
Licenses, Permits and Franchises			Property Tax Administrative Fees	6,805,781
Animal Licenses		2,313,503	Auditing and Accounting Fees	15,774,788
Business Licenses		11,412,865	Communication Services	560,058
Construction Permits		3,606,027	Election Services	4,372,493
Road Privileges and Permits		91,773	Legal Services	10,808,100
Zoning Permits		—	Planning and Engineering Services	19,307,143
Franchises		5,128,302	Agricultural Services	—
Other		15,842,236	Civil Process Services	2,011,721
Total Licenses Permits and Franchises		38,394,706	Court Fees and Costs	69,796,358
Fines, Forfeitures and Penalties			Booking Fees	3,959,267
Vehicle Code Fines		817,540	Estate Fees	1,089,755
Other Court Fines		32,416,142	Human Services	9,218,659
Forfeitures and Penalties		315,897	Law Enforcement Services	85,690,549
Penalties and Cost on Delinquent Taxes		30,280,547	Recording Fees	22,952,085
Total Fines, Forfeitures and Penalties		63,830,126	Road and Street Services	18,222,985
Revenue from Use of Money and Property			Health Fees	11,132,615
Interest		86,881,899	Mental Health Services	—
Rents and Concessions		16,421,354	California Children Services	—
Royalties		101,821	Sanitation Services	7,450,123
Total Revenue from the Use of Money and Property		103,405,074	Institutional Care and Services	35,948,591
Aid from Other Governmental Agencies			Library Services	1,667,379
State			Park and Recreation Fees	4,640,058
Highway Users Tax		43,675,078	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	7,960,926
Realignment from the Vehicle License Fee Fund		108,971,416	Building Maintenance and Grounds	—
Public Assistance Administration		154,809,964	Administrative Services	102,556
Public Assistance Programs		191,528,272	Other	20,313,177
Realignment for Social Services		113,578,710	Total Charges for Current Services	361,973,378
Health:			Miscellaneous Revenue	
Aid for Mental Health		74,781,346	Other Sales	1,187,820
Realignment for Mental Health		56,703,967	Tobacco Settlement	137,003
Medically Indigent Adults		—	Welfare Repayments	256,122
Alcohol and Drug Abuse		25,923,900	Cancelled Warrants	—
Other Aid for Health		18,856,869	Other	15,823,523
Realignment for Health Services		29,763,067	Total Miscellaneous Revenue	17,404,468
Homeowners' Property Tax Relief		5,404,053	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	50,162
SB90 Mandated Costs		5,124,277	Proceeds from the Sale of Bonds	—
Public Safety Fund		227,562,948	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	50,162
Supplemental Law Enforcement Services Fund (SLESF/COPS)		12,987,483	Total General County Revenues Before Transfers	3,560,321,092
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		5,193,966		
Other		93,391,070	Total General County Revenues and Transfers In	\$ 3,560,321,092
Total State		1,168,256,386		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of San Diego

General		Public Ways and Facilities	
Board of Supervisors	\$ 6,071,009	Total Roads	129,106,713
Clerk of the Board	4,278,800	Total Transportation Terminals	—
Administrative Officer	20,206,972	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	30,556,781	Total Public Ways and Facilities	129,106,713
Finance		Health	
Auditor-Controller	25,346,646	Total Public Health	126,881,563
Treasurer-Tax Collector	13,600,807	Total Medical Care	123,858,559
Assessor	41,313,323	Total Mental Health	240,113,316
Other	17,404,508	Total Drug and Alcohol Abuse Services	47,206,537
Total Finance	97,665,284	Total Health	538,059,975
Counsel		Sanitation	
County Counsel	19,552,331	Total Refuse Collection and Disposal	7,719,044
Other	—	Total Sanitation	7,719,044
Total Counsel	19,552,331	Public Assistance	
Total Personnel	17,305,220	Welfare	
Total Elections	24,474,576	Administration	129,648,439
Total Communications	120,791,423	Aid Programs - Cash (Grants)	379,951,255
Total Property Management	64,527,610	Total Welfare	509,599,694
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	371,244,238
Courts	15,663,949	Other	—
Other	84,377,768	Total Social Services	371,244,238
Total Plant Acquisition	100,041,717	General Relief	
Total Promotion	2,942,070	Aid to Indigents	1,913,630
Total Other General	—	Indigent Burial	—
Total General	477,857,012	Total General Relief	1,913,630
Public Protection		Total Care of Court Wards	9,396,483
Judicial		Total Veteran Services	695,067
Trial Court Maintenance of Effort (MOE)	56,997,064	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	4,039,161	Workforce Investment Act (WIA)	—
Other Trial Court	54,623,279	Other	74,057,484
County Clerk	—	Total Other Public Assistance	74,057,484
Grand Jury (Including Audit)	452,064	Total Public Assistance	966,906,596
District Attorney-Prosecution	125,090,463	Education	
District Attorney-Family Support	44,846,958	Total School Administration	—
Public Defender	73,096,168	Total Library Services	29,969,104
Court Appointed Counsel	—	Total Agricultural Education	983,236
Other	428,078	Total Other Education	—
Total Judicial	359,573,235	Total Education	30,952,340
Total Police Protection	272,824,792	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	24,101,381
Adult Detention	186,168,307	Total Cultural Services	—
Juvenile Detention	31,260,156	Total Veteran Memorial Building	—
Probation	105,552,447	Total Small Craft Harbors	—
Total Detention and Correction	322,980,910	Total Recreation and Cultural	24,101,381
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	178,695,000
Protective Inspection		Total Interest on Long-Term Debt	97,651,667
Agricultural Commissioner	15,408,563	Total Interest on Short-Term Notes and Warrants	4,963,300
Building Inspector	—	Total Debt Service	281,309,967
Other	—	Total General County Expenditures Before Transfers	3,524,634,707
Total Protective Inspection	15,408,563	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	341,986	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	7,170,849	Total General County Expenditures and Transfers Out	\$ 3,524,634,707
Emergency Services	11,837,479		
Planning and Zoning	67,292,365		
Pound	11,191,500		
Other	—		
Total Other Protection	97,834,179		
Total Public Protection	1,068,621,679		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 3,825,059,866	\$ 1,339,775,596	\$ 2,485,284,270

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 430,430,000	\$ —
POB Series 2002 ABC	2002	2002	2032	737,340,000	737,340,000	120,000,000	617,340,000
POB Series 2004	2004	2004	2032	454,112,916	454,112,916	18,265,000	435,847,916
Total Pension Obligation Bonds				1,621,882,916	1,621,882,916	568,695,000	1,053,187,916
Special Assessment Bonds							
1915 Act - Re-Assessmt. of Dist. 97-1	1997	1997	2012	21,755,000	21,755,000	12,855,000	8,900,000
Total Special Assessment Bonds				21,755,000	21,755,000	12,855,000	8,900,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	98,420,000
Landfill Closure	—	—	—	—	—	—	22,199,488
Total Other Long-Term Debt Schedule				—	—	—	120,619,488
County Total Bonds and Other Long-Term Debt				\$ 1,643,637,916	\$ 1,643,637,916	\$ 581,550,000	\$ 1,182,707,404
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	523,516,972					

* Maximum Repayment Obligation, Ending 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 2007-08
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	\$ 11,777,950
Total Operating Expenses	8,836,765
Net Operating Income (Loss)	2,941,185
Total Non-Operating Revenue	10,075,315
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	13,016,500
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 13,016,500
Current Year Capital Outlay (Enterprise Activity)	\$ 13,333,642

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 2007-08
Statement of County Revenues
County of San Joaquin

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,873,235
County Wide Secured and Unsecured	\$	127,502,454	Public Assistance Programs	157,027,412
Less Than County Wide Funds - Secured and Unsecured		12,234,815	Health Administration	4,958,052
Property Tax In-Lieu of Vehicle License Fees		73,879,491	Workforce Investment Act (WIA)	9,754,260
Voter Approved Indebtedness		—	Community Development Block Grant	5,609,323
Prior Year Secured and Unsecured		224,079	Health Grants	—
Total Property Taxes		213,840,839	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		16,283,444	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		11,578,262	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		3,267,528	District Attorney Programs	9,440,049
Transient Lodging		441,771	Aging Programs	2,745,408
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		194,041	Law Enforcement	—
Utility Users Tax		—	Other	5,551,470
Other		4,302	Total Federal	196,959,209
Total Other Taxes		31,769,348	Other Aid	
Total Taxes		245,610,187	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	6,452,783
Operations		—	Total Other Aid	6,452,783
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	2,604,820
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,973,306
Animal Licenses		78,074	Auditing and Accounting Fees	26,643
Business Licenses		107,191	Communication Services	—
Construction Permits		3,341,819	Election Services	75,933
Road Privileges and Permits		103,360	Legal Services	356,635
Zoning Permits		—	Planning and Engineering Services	3,074,232
Franchises		2,528,922	Agricultural Services	472,774
Other		121,571	Civil Process Services	652,589
Total Licenses Permits and Franchises		6,280,937	Court Fees and Costs	1,496,150
Fines, Forfeitures and Penalties			Booking Fees	1,139,556
Vehicle Code Fines		5,315,489	Estate Fees	158,759
Other Court Fines		299,545	Human Services	10,283
Forfeitures and Penalties		510,952	Law Enforcement Services	12,780,052
Penalties and Cost on Delinquent Taxes		7,333,568	Recording Fees	3,466,013
Total Fines, Forfeitures and Penalties		13,459,554	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	5,244,537
Interest		13,946,587	Mental Health Services	26,681,092
Rents and Concessions		539,179	California Children Services	3,578
Royalties		15,000	Sanitation Services	—
Total Revenue from the Use of Money and Property		14,500,766	Institutional Care and Services	1,418,971
Aid from Other Governmental Agencies			Library Services	157,664
State			Park and Recreation Fees	1,312,855
Highway Users Tax		7,830,152	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		24,259,314	Building Maintenance and Grounds	—
Public Assistance Administration		37,646,687	Administrative Services	178,550
Public Assistance Programs		72,446,736	Other	8,143,103
Realignment for Social Services		32,882,018	Total Charges for Current Services	72,428,095
Health:			Miscellaneous Revenue	
Aid for Mental Health		20,024,161	Other Sales	314,033
Realignment for Mental Health		13,283,500	Tobacco Settlement	6,475,475
Medically Indigent Adults		—	Welfare Repayments	920,746
Alcohol and Drug Abuse		2,553,412	Cancelled Warrants	57,983
Other Aid for Health		5,950,943	Other	7,273,222
Realignment for Health Services		190,319	Total Miscellaneous Revenue	15,041,459
Homeowners' Property Tax Relief		1,519,747	Other Financing Sources	
Open Space Tax Relief		1,908,313	Sale of Fixed Assets	—
SB90 Mandated Costs		1,280,576	Proceeds from the Sale of Bonds	—
Public Safety Fund		46,120,342	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,852,103	Total General County Revenues Before Transfers	881,993,117
Office of Criminal Justice and Planning Programs		2,627,615	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		7,547,489	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		3,788,928	Total General County Revenues and Transfers In	\$ 881,993,117
Other		26,547,772		
Total State		311,260,127		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of San Joaquin

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,952,245	Total Roads	45,312,952
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	3,154,953	Total Transportation Systems	—
Other	1,789,101	Total Parking Facilities	—
Total Legislative and Administrative	7,896,299	Total Public Ways and Facilities	45,312,952
Finance		Health	
Auditor-Controller	3,991,464	Total Public Health	37,297,824
Treasurer-Tax Collector	3,223,626	Total Medical Care	—
Assessor	9,175,027	Total Mental Health	67,197,660
Other	2,899,336	Total Drug and Alcohol Abuse Services	9,788,099
Total Finance	19,289,453	Total Health	114,283,583
Counsel		Sanitation	
County Counsel	893,066	Total Refuse Collection and Disposal	370,954
Other	—	Total Sanitation	370,954
Total Counsel	893,066	Public Assistance	
Total Personnel	2,124,548	Welfare	
Total Elections	6,838,639	Administration	107,175,708
Total Communications	—	Aid Programs - Cash (Grants)	169,207,015
Total Property Management	8,242,379	Total Welfare	276,382,723
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	32,439,416
Courts	—	Other	370,111
Other	32,099,949	Total Social Services	32,809,527
Total Plant Acquisition	32,099,949	General Relief	
Total Promotion	208,390	Aid to Indigents	2,258,095
Total Other General	883,676	Indigent Burial	44,915
Total General	78,476,399	Total General Relief	2,303,010
Public Protection		Total Care of Court Wards	6,525,234
Judicial		Total Veteran Services	340,088
Trial Court Maintenance of Effort (MOE)	8,701,872	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,393,854	Workforce Investment Act (WIA)	10,477,603
Other Trial Court	1,619,883	Other	—
County Clerk	—	Total Other Public Assistance	10,477,603
Grand Jury (Including Audit)	127,542	Total Public Assistance	328,838,185
District Attorney-Prosecution	28,870,943	Education	
District Attorney-Family Support	15,436,107	Total School Administration	—
Public Defender	12,064,094	Total Library Services	6,439,689
Court Appointed Counsel	4,042,592	Total Agricultural Education	389,139
Other	8,111,457	Total Other Education	—
Total Judicial	80,368,344	Total Education	6,828,828
Total Police Protection	57,302,142	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	4,756,669
Adult Detention	61,891,116	Total Cultural Services	435,000
Juvenile Detention	14,802,066	Total Veteran Memorial Building	—
Probation	19,830,842	Total Small Craft Harbors	—
Total Detention and Correction	96,524,024	Total Recreation and Cultural	5,191,669
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	6,359,975
Protective Inspection		Total Interest on Long-Term Debt	7,679,831
Agricultural Commissioner	4,254,624	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	8,140,441	Total Debt Service	14,039,806
Other	715,217	Total General County Expenditures Before Transfers	855,069,902
Total Protective Inspection	13,110,282	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	47,493,966
Local Agency Formation Commission (LAFCO)	168,951	Operating Transfers Between Funds Other Than	—
Recorder	2,528,927	Governmental and Enterprise	—
Coroner	2,281,114	Total General County Expenditures and Transfers Out	\$ 902,563,868
Emergency Services	2,604,144		
Planning and Zoning	5,140,973		
Pound	—		
Other	1,698,625		
Total Other Protection	14,422,734		
Total Public Protection	261,727,526		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 398,622,025	\$ 252,151,076	\$ 146,470,949

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 33,495,000	\$ 74,925,000
Solid Waste System Facilities	2003	2004	2022	36,830,000	36,830,000	8,495,000	28,335,000
Total Revenue Bonds				145,250,000	145,250,000	41,990,000	103,260,000
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	94,279
Compensated Absences	—	—	—	—	—	—	4,958,356
Loan	—	—	—	—	—	—	1,391,031
Teeter Note	—	—	—	—	—	—	41,000,000
Total Other Long-Term Debt Schedule				—	—	—	47,443,666
County Total Bonds and Other Long-Term Debt				\$ 145,250,000	\$ 145,250,000	\$ 41,990,000	\$ 150,703,666

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 273,248,190
--------------------------------	-----------------------

* Maximum Repayment Obligation, Ending 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	\$ 327,393,381
Total Deductions from Revenues	241,386,662
Net Patient Revenue	86,006,719
Total Other Operating Revenues	23,039,628
Total Operating Revenue	109,046,347
Total Operating Expenses	197,246,496
Net Operating Income (Loss)	(88,200,149)
Total Non-Operating Revenue	60,098,462
Total Non-Operating Expenses	6,509,542
Net Non-Operating Income	53,588,920
Net Income Before Extraordinary Items	(34,611,229)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(34,611,229)
Transfers In from the County	47,103,966
Transfers Out to the County	—
Net Transfers In (Out)	47,103,966
Net Income (Loss)	\$ 12,492,737
Current Year Capital Outlay (Enterprise Activity)	\$ 2,836,775

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 2007-08
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	\$ 2,116,023
Total Operating Expenses	3,702,312
Net Operating Income (Loss)	(1,586,289)
Total Non-Operating Revenue	1,596,805
Total Non-Operating Expenses	214,163
Income (Loss) Before Operating Transfers	(203,647)
Transfers In from the County	390,000
Transfers Out to the County	—
Net Transfers In (Out)	390,000
Net Income (Loss)	\$ 186,353
Current Year Capital Outlay (Enterprise Activity)	\$ 1,837,643

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 17,846,595
Total Operating Expenses	18,282,607
Net Operating Income (Loss)	(436,012)
Total Non-Operating Revenues	743,431
Total Non-Operating Expenses	1,127,686
Income (Loss) Before Operating Transfers	(820,267)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (820,267)
Current Year Capital Outlay (Enterprise Activity)	\$ 1,678,712

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 - Proposition 99 of \$212.0 thousand and Realignment for Health Services of \$7.0 million 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 2007-08
Statement of County Revenues
County of San Luis Obispo

Taxes			Federal	
Property Taxes			Public Assistance Administration	31,884,156
County Wide Secured and Unsecured	\$	90,994,280	Public Assistance Programs	7,059,851
Less Than County Wide Funds - Secured and Unsecured		8,996,266	Health Administration	5,053,312
Property Tax In-Lieu of Vehicle License Fees		26,027,332	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	6,046,482
Prior Year Secured and Unsecured		4,729,761	Health Grants	1,308,831
Total Property Taxes		130,747,639	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		8,819,956	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		2,397,035	DEA Programs/Drug and Alcohol Programs	1,708,136
Property Transfer		1,907,639	District Attorney Programs	34,802
Transient Lodging		6,539,489	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		217,250	Road Projects	6,663,861
Construction Development Taxes		—	Law Enforcement	1,549,352
Utility Users Tax		—	Other	2,049,208
Other		4,543	Total Federal	63,357,991
Total Other Taxes		19,885,912	Other Aid	
Total Taxes		150,633,551	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	3,145,344
Operations		—	Total Other Aid	3,145,344
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,056,177
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,344,780
Animal Licenses		397,790	Auditing and Accounting Fees	339,024
Business Licenses		94,831	Communication Services	165,256
Construction Permits		2,062,575	Election Services	28,056
Road Privileges and Permits		—	Legal Services	88,531
Zoning Permits		1,453,922	Planning and Engineering Services	2,428,622
Franchises		2,864,641	Agricultural Services	98,573
Other		316,949	Civil Process Services	203,387
Total Licenses Permits and Franchises		7,190,708	Court Fees and Costs	2,540,461
Fines, Forfeitures and Penalties			Booking Fees	576,639
Vehicle Code Fines		2,496,639	Estate Fees	134,156
Other Court Fines		2,440,366	Human Services	175,179
Forfeitures and Penalties		1,572,025	Law Enforcement Services	3,823,804
Penalties and Cost on Delinquent Taxes		3,650,002	Recording Fees	1,990,418
Total Fines, Forfeitures and Penalties		10,159,032	Road and Street Services	3,806,635
Revenue from Use of Money and Property			Health Fees	1,934,952
Interest		7,852,698	Mental Health Services	176,616
Rents and Concessions		325,143	California Children Services	4,829
Royalties		—	Sanitation Services	1,684,872
Total Revenue from the Use of Money and Property		8,177,841	Institutional Care and Services	298,998
Aid from Other Governmental Agencies			Library Services	413,319
State			Park and Recreation Fees	3,107,094
Highway Users Tax		6,797,925	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		7,954,456	Building Maintenance and Grounds	—
Public Assistance Administration		29,620,906	Administrative Services	1,485,712
Public Assistance Programs		13,760,147	Other	6,577,974
Realignment for Social Services		7,343,178	Total Charges for Current Services	34,483,864
Health:			Miscellaneous Revenue	
Aid for Mental Health		7,608,956	Other Sales	566,372
Realignment for Mental Health		4,267,858	Tobacco Settlement	2,727,001
Medically Indigent Adults		829,204	Welfare Repayments	—
Alcohol and Drug Abuse		2,121,771	Cancelled Warrants	—
Other Aid for Health		2,036,746	Other	3,795,962
Realignment for Health Services		1,929,485	Total Miscellaneous Revenue	7,089,335
Homeowners' Property Tax Relief		874,697	Other Financing Sources	
Open Space Tax Relief		1,088,726	Sale of Fixed Assets	77,272
SB90 Mandated Costs		377,479	Proceeds from the Sale of Bonds	—
Public Safety Fund		20,164,125	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	77,272
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,321,526	Total General County Revenues Before Transfers	411,554,042
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		61,803	Total Transfers In from Enterprises	229,951
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		3,237,337	Total General County Revenues and Transfers In	\$ 411,783,993
Other		15,842,779		
Total State		127,239,104		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of San Luis Obispo

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,570,003	Total Roads	23,096,659
Clerk of the Board	170,736	Total Transportation Terminals	—
Administrative Officer	1,932,200	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	3,672,939	Total Public Ways and Facilities	23,096,659
Finance		Health	
Auditor-Controller	4,853,720	Total Public Health	25,239,185
Treasurer-Tax Collector	2,757,357	Total Medical Care	5,466,964
Assessor	7,642,115	Total Mental Health	30,075,207
Other	1,977,128	Total Drug and Alcohol Abuse Services	5,437,000
Total Finance	17,230,320	Total Health	66,218,356
Counsel		Sanitation	
County Counsel	3,649,413	Total Refuse Collection and Disposal	193,082
Other	—	Total Sanitation	193,082
Total Counsel	3,649,413	Public Assistance	
Total Personnel	2,483,007	Welfare	
Total Elections	761,299	Administration	22,145,764
Total Communications	13,959,007	Aid Programs - Cash (Grants)	27,230,379
Total Property Management	14,660,396	Total Welfare	49,376,143
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	23,049,673
Courts	—	Other	—
Other	12,486,760	Total Social Services	23,049,673
Total Plant Acquisition	12,486,760	General Relief	
Total Promotion	—	Aid to Indigents	4,281,809
Total Other General	1,404,563	Indigent Burial	52,853
Total General	70,307,704	Total General Relief	4,334,662
Public Protection		Total Care of Court Wards	3,205,242
Judicial		Total Veteran Services	355,613
Trial Court Maintenance of Effort (MOE)	1,855,360	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	610,270	Workforce Investment Act (WIA)	—
Other Trial Court	833,152	Other	6,020,856
County Clerk	2,758,966	Total Other Public Assistance	6,020,856
Grand Jury (Including Audit)	115,928	Total Public Assistance	86,342,189
District Attorney-Prosecution	11,852,721	Education	
District Attorney-Family Support	3,963,060	Total School Administration	—
Public Defender	4,918,033	Total Library Services	6,581,653
Court Appointed Counsel	—	Total Agricultural Education	329,015
Other	—	Total Other Education	1,113,989
Total Judicial	26,907,490	Total Education	8,024,657
Total Police Protection	30,861,026	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	8,471,345
Adult Detention	16,351,528	Total Cultural Services	—
Juvenile Detention	152,633	Total Veteran Memorial Building	—
Probation	12,417,700	Total Small Craft Harbors	—
Total Detention and Correction	28,921,861	Total Recreation and Cultural	8,471,345
Total Fire Protection	14,017,973	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,600,596
Protective Inspection		Total Interest on Long-Term Debt	5,090,108
Agricultural Commissioner	4,682,467	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	7,690,704
Other	—	Total General County Expenditures Before Transfers	390,424,830
Total Protective Inspection	4,682,467	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	75,499
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	505,596	Governmental and Enterprise	1,500,000
Coroner	—	Total General County Expenditures and Transfers Out	\$ 392,000,329
Emergency Services	881,216		
Planning and Zoning	11,285,903		
Pound	1,991,630		
Other	24,972		
Total Other Protection	14,689,317		
Total Public Protection	120,080,134		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 391,401,697	\$ 223,407,097	\$ 167,994,600

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 8,160,000	\$ 129,034,398
Total Pension Obligation Bonds				137,194,398	137,194,398	8,160,000	129,034,398
State Construction Loans							
Construct Airport Hangars	2006	—	—	4,734,200	—	355,631	4,346,956
Total State Construction Loans				4,734,200	—	355,631	4,346,956
Other Long-Term Debt Schedule							
Advances From Other Funds	—	—	—	—	—	—	509,860
Accrued Vacation/Sick Leave - Ent.	—	—	—	—	—	—	281,272
Accrued Vacation/Sick Leave - Govt.	—	—	—	—	—	—	24,390,542
Estimated Post Closure Landfill Costs	—	—	—	—	—	—	3,363,406
Total Other Long-Term Debt Schedule				—	—	—	28,545,080
County Total Bonds and Other Long-Term Debt				\$ 141,928,598	\$ 137,194,398	\$ 8,515,631	\$ 161,926,434
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ 65,397,721			

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 55,016
Local Cash Grants	520,808
State Cash Grants	103,138
Federal Cash Grants	—
Other Revenues	30,572
Total Revenues	709,534
Purchased Transportation	995,638
Other Expenses	75,604
Total Expenses	1,071,242
Net Transit Income (Loss)	(361,708)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (361,708)
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 2007-08
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	\$ 3,593,828
Total Operating Expenses	7,670,436
Net Operating Income (Loss)	(4,076,608)
Total Non-Operating Revenue	21,119,350
Total Non-Operating Expenses	306,807
Income (Loss) Before Operating Transfers	16,735,935
Transfers In from the County	46,227
Transfers Out to the County	167,431
Net Transfers In (Out)	(121,204)
Net Income (Loss)	\$ 16,614,731
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Golf Course

Total Operating Revenue	\$ 3,058,541
Total Operating Expense	2,725,746
Net Operating Income (Loss)	332,795
Total Non-Operating Revenue	252,390
Total Non-Operating Expenses	349,274
Income (Loss) Before Operating Transfers	235,911
Transfers In from the County	29,272
Transfers Out to the County	62,520
Net Transfers In (Out)	(33,248)
Net Income (Loss)	\$ 202,663
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 \$14.3 million fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of San Mateo

Taxes			Federal	
Property Taxes			Public Assistance Administration	42,854,769
County Wide Secured and Unsecured	\$	183,461,438	Public Assistance Programs	26,165,954
Less Than County Wide Funds - Secured and Unsecured		4,632,169	Health Administration	1,140,316
Property Tax In-Lieu of Vehicle License Fees		67,999,499	Workforce Investment Act (WIA)	4,283,216
Voter Approved Indebtedness		—	Community Development Block Grant	5,968,071
Prior Year Secured and Unsecured		291,227	Health Grants	132,786
Total Property Taxes		256,384,333	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		18,302,365	Office of Criminal Justice and Planning Programs	402,957
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	5,136,154
Property Transfer		6,010,759	District Attorney Programs	—
Transient Lodging		749,628	Aging Programs	2,613,838
Timber Yield		38,259	Senior Citizens Programs	799,097
Aircraft		1,679,716	Road Projects	624,791
Construction Development Taxes		—	Law Enforcement	2,294,156
Utility Users Tax		—	Other	6,600,528
Other		1,180,474	Total Federal	99,016,633
Total Other Taxes		27,961,201	Other Aid	
Total Taxes		284,345,534	Other In-Lieu Taxes	57,451
Special Benefit Assessments			Other Governmental Agencies	10,486,588
Operations		—	Total Other Aid	10,544,039
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	4,782,744
Licenses, Permits and Franchises			Property Tax Administrative Fees	3,203,475
Animal Licenses		481,532	Auditing and Accounting Fees	5,638,137
Business Licenses		2,537,276	Communication Services	17,768,894
Construction Permits		3,114,583	Election Services	2,471,156
Road Privileges and Permits		100	Legal Services	5,481,128
Zoning Permits		879,524	Planning and Engineering Services	2,748,745
Franchises		6,022,873	Agricultural Services	138,543
Other		672,968	Civil Process Services	181,087
Total Licenses Permits and Franchises		13,708,856	Court Fees and Costs	3,844,544
Fines, Forfeitures and Penalties			Booking Fees	9,560
Vehicle Code Fines		8,778,900	Estate Fees	1,667,434
Other Court Fines		165,925	Human Services	347,575
Forfeitures and Penalties		929,254	Law Enforcement Services	17,948,664
Penalties and Cost on Delinquent Taxes		931,388	Recording Fees	4,844,371
Total Fines, Forfeitures and Penalties		10,805,467	Road and Street Services	713,902
Revenue from Use of Money and Property			Health Fees	1,326,175
Interest		21,053,237	Mental Health Services	431,269
Rents and Concessions		8,185,057	California Children Services	1,400
Royalties		—	Sanitation Services	2,035,883
Total Revenue from the Use of Money and Property		29,238,294	Institutional Care and Services	35,521,488
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	1,566,243
Highway Users Tax		8,725,732	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	1,337,887
Realignment from the Vehicle License Fee Fund		24,624,854	Building Maintenance and Grounds	—
Public Assistance Administration		50,204,535	Administrative Services	3,462,052
Public Assistance Programs		28,517,785	Other	13,215,681
Realignment for Social Services		20,619,447	Total Charges for Current Services	130,688,037
Health:			Miscellaneous Revenue	
Aid for Mental Health		21,945,519	Other Sales	1,195,612
Realignment for Mental Health		22,250,733	Tobacco Settlement	7,161,850
Medically Indigent Adults		—	Welfare Repayments	1,360,803
Alcohol and Drug Abuse		—	Cancelled Warrants	—
Other Aid for Health		9,409,199	Other	15,358,272
Realignment for Health Services		1,549,356	Total Miscellaneous Revenue	25,076,537
Homeowners' Property Tax Relief		1,374,369	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	2,261
SB90 Mandated Costs		2,647,165	Proceeds from the Sale of Bonds	—
Public Safety Fund		63,905,246	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	2,261
Supplemental Law Enforcement Services Fund (SLESF/COPS)		646,224	Total General County Revenues Before Transfers	948,032,789
Office of Criminal Justice and Planning Programs		1,105,689	Transfers In	
Library		—	Total Transfers In from Enterprises	10,093,192
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		877,654	Total General County Revenues and Transfers In	\$ 958,125,981
Other		86,203,624		
Total State		344,607,131		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of San Mateo

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,944,738	Total Roads	21,410,184
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	4,416,895	Total Transportation Systems	1,278,012
Other	1,649,067	Total Parking Facilities	—
Total Legislative and Administrative	9,010,700	Total Public Ways and Facilities	22,688,196
Finance		Health	
Auditor-Controller	5,798,849	Total Public Health	71,827,665
Treasurer-Tax Collector	5,693,220	Total Medical Care	3,264,923
Assessor	10,806,915	Total Mental Health	100,956,367
Other	706,122	Total Drug and Alcohol Abuse Services	16,966,752
Total Finance	23,005,106	Total Health	193,015,707
Counsel		Sanitation	
County Counsel	6,993,129	Total Refuse Collection and Disposal	5,966,600
Other	—	Total Sanitation	5,966,600
Total Counsel	6,993,129	Public Assistance	
Total Personnel	7,440,055	Welfare	
Total Elections	6,026,342	Administration	47,432,502
Total Communications	8,804,359	Aid Programs - Cash (Grants)	16,321,934
Total Property Management	1,024,103	Total Welfare	63,754,436
Plant Acquisition		Social Services	
Jails	900,934	Administration and Programs	81,786,484
Courts	—	Other	—
Other	8,950,177	Total Social Services	81,786,484
Total Plant Acquisition	9,851,111	General Relief	
Total Promotion	—	Aid to Indigents	5,000,000
Total Other General	28,089,204	Indigent Burial	—
Total General	100,244,109	Total General Relief	5,000,000
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	15,010,678	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	992,965	Workforce Investment Act (WIA)	11,366,975
Other Trial Court	14,788,720	Other	43,586,099
County Clerk	—	Total Other Public Assistance	54,953,074
Grand Jury (Including Audit)	323,660	Total Public Assistance	205,493,994
District Attorney-Prosecution	21,490,387	Education	
District Attorney-Family Support	11,026,033	Total School Administration	—
Public Defender	15,248,718	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	163,312
Other	—	Total Other Education	—
Total Judicial	78,881,161	Total Education	163,312
Total Police Protection	75,090,829	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	9,077,346
Adult Detention	65,592,805	Total Cultural Services	—
Juvenile Detention	46,011,609	Total Veteran Memorial Building	—
Probation	3,648,363	Total Small Craft Harbors	—
Total Detention and Correction	115,252,777	Total Recreation and Cultural	9,077,346
Total Fire Protection	5,250,336	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	11,321,546
Protective Inspection		Total Interest on Long-Term Debt	16,539,020
Agricultural Commissioner	4,025,260	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	27,860,566
Other	—	Total General County Expenditures Before Transfers	863,662,606
Total Protective Inspection	4,025,260	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	72,276,502
Local Agency Formation Commission (LAFCO)	169,593	Operating Transfers Between Funds Other Than	—
Recorder	3,498,316	Governmental and Enterprise	62,139,791
Coroner	2,608,898	Total General County Expenditures and Transfers Out	\$ 998,078,899
Emergency Services	1,596,007		
Planning and Zoning	7,734,086		
Pound	5,041,103		
Other	4,410		
Total Other Protection	20,652,413		
Total Public Protection	299,152,776		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 367,296,470	\$ 181,482,162	\$ 185,814,308

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ —	\$ 1,895,802	\$ 232,446
Breakwater Project	2000	—	—	1,200,000	—	177,397	708,245
Construction of Hangars	2007	—	—	4,000,000	—	—	4,000,000
Water Resources Program	1991	—	—	409,992	—	65,405	84,810
Total State Construction Loans				7,859,992	—	2,138,604	5,025,501
Other Long-Term Debt Schedule							
Energy Efficiency Project	—	—	—	—	—	—	15,204
2004 Lease Revenue Bonds	—	—	—	—	—	—	2,390,000
Compensated Absences	—	—	—	—	—	—	32,139,588
Compensated Absences - Enterprise	—	—	—	—	—	—	7,369,143
Total Other Long-Term Debt Schedule				—	—	—	41,913,935
County Total Bonds and Other Long-Term Debt				\$ 7,859,992	\$ —	\$ 2,138,604	\$ 46,939,436

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 716,675,842
--------------------------------	-----------------------

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 309,848,332
Total Deductions from Revenues	205,208,029
Net Patient Revenue	104,640,303
Total Other Operating Revenues	10,496,929
Total Operating Revenue	115,137,232
Total Operating Expenses	218,780,706
Net Operating Income (Loss)	(103,643,474)
Total Non-Operating Revenue	41,376,291
Total Non-Operating Expenses	—
Net Non-Operating Income	41,376,291
Net Income Before Extraordinary Items	(62,267,183)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(62,267,183)
Transfers In from the County	72,276,502
Transfers Out to the County	10,009,319
Net Transfers In (Out)	62,267,183
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	67,965
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	67,965
Purchased Transportation	67,965
Other Expenses	—
Total Expenses	67,965
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 2007-08
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	\$ 2,317,418
Total Operating Expenses	2,364,175
Net Operating Income (Loss)	(46,757)
Total Non-Operating Revenue	4,270,404
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	4,223,647
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 4,223,647
Current Year Capital Outlay (Enterprise Activity)	\$ 6,387,184

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	\$ 1,136,838
Total Operating Expense	1,426,227
Net Operating Income (Loss)	(289,389)
Total Non-Operating Revenue	25,476
Total Non-Operating Expenses	47,217
Income (Loss) Before Operating Transfers	(311,130)
Transfers In from the County	—
Transfers Out to the County	83,873
Net Transfers In (Out)	(83,873)
Net Income (Loss)	\$ (395,003)
Current Year Capital Outlay	\$ —

Comments

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

1. Informational Note: In June 1988, county voters approved an additional 1/2-cent (\$0.005) local sales tax, referred to as Measure A. This revenue is to provide funds for transportation improvements throughout San Mateo County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure A revenue in the amount of \$1.2 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. Informational Note: Revenues for Realignment for Health Services of \$3.9 million 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 2007-08
Statement of County Revenues
County of Santa Barbara

Taxes			Federal	
Property Taxes			Public Assistance Administration	26,298,686
County Wide Secured and Unsecured	\$	118,636,038	Public Assistance Programs	31,129,794
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	11,692,296
Property Tax In-Lieu of Vehicle License Fees		39,790,638	Workforce Investment Act (WIA)	2,810,277
Voter Approved Indebtedness		—	Community Development Block Grant	883,803
Prior Year Secured and Unsecured		(77,151)	Health Grants	7,822,830
Total Property Taxes		158,349,525	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		11,499,764	Office of Criminal Justice and Planning Programs	330,010
Transportation Tax (Non-Transit)		8,514,803	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		3,194,481	District Attorney Programs	472,313
Transient Lodging		7,174,201	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		606,848	Road Projects	4,453,973
Construction Development Taxes		542,040	Law Enforcement	996,049
Utility Users Tax		—	Other	5,469,004
Other		9,769	Total Federal	92,359,035
Total Other Taxes		31,541,906	Other Aid	
Total Taxes		189,891,431	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	30,098,663
Operations		—	Total Other Aid	30,098,663
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	2,355,043
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,726,675
Animal Licenses		410,237	Auditing and Accounting Fees	41,136
Business Licenses		92,127	Communication Services	1,072,254
Construction Permits		3,867,357	Election Services	254,303
Road Privileges and Permits		250,577	Legal Services	4,341,445
Zoning Permits		6,307,747	Planning and Engineering Services	2,859,454
Franchises		3,051,763	Agricultural Services	192,920
Other		1,198,051	Civil Process Services	170,356
Total Licenses Permits and Franchises		15,177,859	Court Fees and Costs	1,218,708
Fines, Forfeitures and Penalties			Booking Fees	2,601,916
Vehicle Code Fines		240,037	Estate Fees	116,942
Other Court Fines		4,327,454	Human Services	405,320
Forfeitures and Penalties		3,015,487	Law Enforcement Services	16,796,485
Penalties and Cost on Delinquent Taxes		4,920,055	Recording Fees	2,060,520
Total Fines, Forfeitures and Penalties		12,503,033	Road and Street Services	1,092,601
Revenue from Use of Money and Property			Health Fees	32,258,795
Interest		6,970,518	Mental Health Services	37,251,949
Rents and Concessions		1,991,406	California Children Services	8,152
Royalties		78,983	Sanitation Services	5,472
Total Revenue from the Use of Money and Property		9,040,907	Institutional Care and Services	2,946,585
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	3,564,259
Highway Users Tax		7,028,676	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		13,734,456	Building Maintenance and Grounds	—
Public Assistance Administration		18,233,099	Administrative Services	5,519,139
Public Assistance Programs		29,721,668	Other	32,962,336
Realignment for Social Services		10,331,681	Total Charges for Current Services	151,822,765
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,147,679	Other Sales	328,319
Realignment for Mental Health		7,844,672	Tobacco Settlement	4,414,689
Medically Indigent Adults		—	Welfare Repayments	285,712
Alcohol and Drug Abuse		3,968,783	Cancelled Warrants	—
Other Aid for Health		17,408,987	Other	4,387,574
Realignment for Health Services		3,223,268	Total Miscellaneous Revenue	9,416,294
Homeowners' Property Tax Relief		933,503	Other Financing Sources	
Open Space Tax Relief		637,896	Sale of Fixed Assets	284,014
SB90 Mandated Costs		319,653	Proceeds from the Sale of Bonds	—
Public Safety Fund		29,844,240	Other Long-Term Debt Proceeds	17,000,000
Other:			Total Other Financing Sources	17,284,014
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,003,448	Total General County Revenues Before Transfers	698,980,720
Office of Criminal Justice and Planning Programs		259,089	Transfers In	
Library		—	Total Transfers In from Enterprises	3,152
District Attorney Programs		290,428	Operating Transfers Between Funds Other Than Governmental and Enterprise	985,001
Law Enforcement		1,377,518	Total General County Revenues and Transfers In	\$ 699,968,873
Other		24,077,975		
Total State		171,386,719		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Santa Barbara

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,468,200	Total Roads	21,198,306
Clerk of the Board	619,982	Total Transportation Terminals	—
Administrative Officer	5,352,407	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	8,440,589	Total Public Ways and Facilities	21,198,306
Finance		Health	
Auditor-Controller	6,978,457	Total Public Health	33,830,872
Treasurer-Tax Collector	4,329,617	Total Medical Care	49,558,418
Assessor	8,217,038	Total Mental Health	65,553,378
Other	662,172	Total Drug and Alcohol Abuse Services	11,039,556
Total Finance	20,187,284	Total Health	159,982,224
Counsel		Sanitation	
County Counsel	7,108,951	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	7,108,951	Public Assistance	
Total Personnel	4,746,027	Welfare	
Total Elections	5,152,591	Administration	45,217,576
Total Communications	469,664	Aid Programs - Cash (Grants)	44,506,541
Total Property Management	10,051,708	Total Welfare	89,724,117
Plant Acquisition		Social Services	
Jails	3,589,363	Administration and Programs	23,406,107
Courts	—	Other	—
Other	25,486,314	Total Social Services	23,406,107
Total Plant Acquisition	29,075,677	General Relief	
Total Promotion	—	Aid to Indigents	1,107,945
Total Other General	7,507,401	Indigent Burial	—
Total General	92,739,892	Total General Relief	1,107,945
Public Protection		Total Care of Court Wards	2,560,301
Judicial		Total Veteran Services	273,328
Trial Court Maintenance of Effort (MOE)	9,862,721	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	680,148	Workforce Investment Act (WIA)	6,740,437
Other Trial Court	10,803,725	Other	8,520,818
County Clerk	2,392,844	Total Other Public Assistance	15,261,255
Grand Jury (Including Audit)	252,822	Total Public Assistance	132,333,053
District Attorney-Prosecution	17,956,030	Education	
District Attorney-Family Support	9,671,951	Total School Administration	—
Public Defender	9,431,970	Total Library Services	3,079,184
Court Appointed Counsel	—	Total Agricultural Education	189,917
Other	—	Total Other Education	—
Total Judicial	61,052,211	Total Education	3,269,101
Total Police Protection	59,879,920	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	9,921,637
Adult Detention	30,274,619	Total Cultural Services	785,906
Juvenile Detention	15,465,954	Total Veteran Memorial Building	—
Probation	23,441,853	Total Small Craft Harbors	—
Total Detention and Correction	69,182,426	Total Recreation and Cultural	10,707,543
Total Fire Protection	44,957,993	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	6,235,534
Protective Inspection		Total Interest on Long-Term Debt	2,570,889
Agricultural Commissioner	2,965,659	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	4,390,237	Total Debt Service	8,806,423
Other	296,825	Total General County Expenditures Before Transfers	698,625,371
Total Protective Inspection	7,652,721	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	7,339
Local Agency Formation Commission (LAFCO)	292,956	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	435,867
Coroner	1,036,253	Total General County Expenditures and Transfers Out	\$ 699,068,577
Emergency Services	3,704,417		
Planning and Zoning	14,235,925		
Pound	3,306,651		
Other	4,287,356		
Total Other Protection	26,863,558		
Total Public Protection	269,588,829		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 568,134,492	\$ 153,657,138	\$ 414,477,354

Table 6. Counties Annual Report — Fiscal Year 2007-08
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							
Compensated Absences (Enterprise)	—	—	—	—	—	—	\$ 577,840
Copier Capital Lease - Ent	—	—	—	—	—	—	23,028
Copier Capital Lease - Gov	—	—	—	—	—	—	1,206,373
Landfill Liability	—	—	—	—	—	—	24,383,828
Landfill Litigation Settlement	—	—	—	—	—	—	55,000
OPEB Obligation	—	—	—	—	—	—	11,932,270
Road Striping Truck	—	—	—	—	—	—	23,908
Social Services Equipment	—	—	—	—	—	—	—
Dept of Water Resources Loan	—	—	—	—	—	—	—
Litigation/Self Insurance	—	—	—	—	—	—	288,164
2004 COP Capital Projects	—	—	—	—	—	—	7,687,000
ADMHS Childrens Lompoc Clinic	—	—	—	—	—	—	579,111
Caterpillar Tractor Scrapper	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	27,541,062
Total Other Long-Term Debt Schedule				—	—	—	74,297,584
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 74,297,584

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 104,073,198
--------------------------------	-----------------------

* Maximum Repayment Obligation, Ending 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	\$ 4,548
Local Cash Grants	69,998
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	1,794
Total Revenues	76,340
Purchased Transportation	—
Other Expenses	60,768
Total Expenses	60,768
Net Transit Income (Loss)	15,572
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 15,572
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 2007-08
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		934,231
Total Non-Operating Expenses		919,977
Income (Loss) Before Operating Transfers		14,254
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	14,254
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	\$	22,454,181
Total Operating Expenses		21,884,123
Net Operating Income (Loss)		570,058
Total Non-Operating Revenues		3,027,201
Total Non-Operating Expenses		194,100
Income (Loss) Before Operating Transfers		3,403,159
Transfers In from the County		7,339
Transfers Out to the County		3,152
Net Transfers In (Out)		4,187
Net Income (Loss)	\$	3,407,346
Current Year Capital Outlay (Enterprise Activity)	\$	8,005,752

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 2007-08
Statement of County Revenues
County of Santa Clara

Taxes			Federal	
Property Taxes			Public Assistance Administration	232,797,149
County Wide Secured and Unsecured	\$	370,555,655	Public Assistance Programs	97,067,538
Less Than County Wide Funds - Secured and Unsecured		19,308,226	Health Administration	74,952,670
Property Tax In-Lieu of Vehicle License Fees		168,385,540	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		103,676,502	Community Development Block Grant	2,411,474
Prior Year Secured and Unsecured		(22,469)	Health Grants	20,369,108
Total Property Taxes		661,903,454	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		4,317,677	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		17,529,695	District Attorney Programs	—
Transient Lodging		449,020	Aging Programs	—
Timber Yield		15,979	Senior Citizens Programs	1,294,860
Aircraft		5,466,523	Road Projects	5,948,566
Construction Development Taxes		—	Law Enforcement	4,709,153
Utility Users Tax		—	Other	3,900,103
Other		2,656,516	Total Federal	443,450,621
Total Other Taxes		30,435,410	Other Aid	
Total Taxes		692,338,864	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	105,477,189
Operations		5,761,229	Total Other Aid	105,477,189
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		5,761,229	Assessments and Tax Collection Fees	10,084,584
Licenses, Permits and Franchises			Property Tax Administrative Fees	10,465,351
Animal Licenses		102,041	Auditing and Accounting Fees	1,433,516
Business Licenses		9,571,497	Communication Services	1,512,649
Construction Permits		7,926,331	Election Services	3,375,400
Road Privileges and Permits		826,343	Legal Services	1,313,311
Zoning Permits		—	Planning and Engineering Services	387,334
Franchises		2,184,095	Agricultural Services	812,057
Other		7,169,241	Civil Process Services	632,960
Total Licenses Permits and Franchises		27,779,548	Court Fees and Costs	3,813,087
Fines, Forfeitures and Penalties			Booking Fees	3,406,254
Vehicle Code Fines		9,236,164	Estate Fees	1,494,437
Other Court Fines		9,233,231	Human Services	194,458
Forfeitures and Penalties		15,949,282	Law Enforcement Services	53,295,500
Penalties and Cost on Delinquent Taxes		21,044,867	Recording Fees	11,851,394
Total Fines, Forfeitures and Penalties		55,463,544	Road and Street Services	949,290
Revenue from Use of Money and Property			Health Fees	9,134,881
Interest		30,778,605	Mental Health Services	9,211,237
Rents and Concessions		5,909,039	California Children Services	—
Royalties		—	Sanitation Services	851,031
Total Revenue from the Use of Money and Property		36,687,644	Institutional Care and Services	17,971,879
Aid from Other Governmental Agencies			Library Services	179,577
State			Park and Recreation Fees	4,045,488
Highway Users Tax		23,777,541	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		59,092,831	Building Maintenance and Grounds	—
Public Assistance Administration		129,114,308	Administrative Services	—
Public Assistance Programs		96,399,534	Other	46,559,062
Realignment for Social Services		59,317,988	Total Charges for Current Services	192,974,737
Health:			Miscellaneous Revenue	
Aid for Mental Health		24,407,001	Other Sales	55,878
Realignment for Mental Health		38,723,521	Tobacco Settlement	18,600,588
Medically Indigent Adults		—	Welfare Repayments	705,895
Alcohol and Drug Abuse		11,877,545	Cancelled Warrants	116,979
Other Aid for Health		15,007,718	Other	11,562,252
Realignment for Health Services		4,811,069	Total Miscellaneous Revenue	31,041,592
Homeowners' Property Tax Relief		4,034,310	Other Financing Sources	
Open Space Tax Relief		341,843	Sale of Fixed Assets	4,150,200
SB90 Mandated Costs		13,482,855	Proceeds from the Sale of Bonds	—
Public Safety Fund		152,246,512	Other Long-Term Debt Proceeds	24,426,411
Other:			Total Other Financing Sources	28,576,611
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,700,162	Total General County Revenues Before Transfers	2,313,227,663
Office of Criminal Justice and Planning Programs		3,558,551	Transfers In	
Library		1,320,282	Total Transfers In from Enterprises	237,977,114
District Attorney Programs		3,557,946	Operating Transfers Between Funds Other Than Governmental and Enterprise	7,548,589
Law Enforcement		656,103	Total General County Revenues and Transfers In	\$ 2,558,753,366
Other		50,248,464		
Total State		693,676,084		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Santa Clara

General		Public Ways and Facilities	
Board of Supervisors	\$ 5,004,946	Total Roads	74,124,576
Clerk of the Board	5,931,652	Total Transportation Terminals	—
Administrative Officer	7,284,619	Total Transportation Systems	—
Other	—	Total Parking Facilities	344,065
Total Legislative and Administrative	18,221,217	Total Public Ways and Facilities	74,468,641
Finance		Health	
Auditor-Controller	18,005,945	Total Public Health	114,036,944
Treasurer-Tax Collector	10,670,766	Total Medical Care	4,562,142
Assessor	29,667,432	Total Mental Health	249,526,171
Other	10,182,981	Total Drug and Alcohol Abuse Services	44,787,892
Total Finance	68,527,124	Total Health	412,913,149
Counsel		Sanitation	
County Counsel	4,932,752	Total Refuse Collection and Disposal	1,245,255
Other	—	Total Sanitation	1,245,255
Total Counsel	4,932,752	Public Assistance	
Total Personnel	14,672,283	Welfare	
Total Elections	18,450,445	Administration	202,493,525
Total Communications	12,389,812	Aid Programs - Cash (Grants)	179,327,065
Total Property Management	46,732,197	Total Welfare	381,820,590
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	145,124,719
Courts	—	Other	82,285,032
Other	142,100,443	Total Social Services	227,409,751
Total Plant Acquisition	142,100,443	General Relief	
Total Promotion	—	Aid to Indigents	4,531,418
Total Other General	13,343,416	Indigent Burial	—
Total General	339,369,689	Total General Relief	4,531,418
Public Protection		Total Care of Court Wards	13,216,635
Judicial		Total Veteran Services	712,373
Trial Court Maintenance of Effort (MOE)	41,012,544	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,004,841	Workforce Investment Act (WIA)	—
Other Trial Court	12,951,677	Other	7,571,980
County Clerk	—	Total Other Public Assistance	7,571,980
Grand Jury (Including Audit)	—	Total Public Assistance	635,262,747
District Attorney-Prosecution	81,905,832	Education	
District Attorney-Family Support	38,876,435	Total School Administration	—
Public Defender	40,352,226	Total Library Services	31,993,103
Court Appointed Counsel	—	Total Agricultural Education	105,544
Other	11,680,166	Total Other Education	—
Total Judicial	227,783,721	Total Education	32,098,647
Total Police Protection	108,384,059	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	37,324,287
Adult Detention	199,326,355	Total Cultural Services	—
Juvenile Detention	71,644,727	Total Veteran Memorial Building	—
Probation	15,356,859	Total Small Craft Harbors	—
Total Detention and Correction	286,327,941	Total Recreation and Cultural	37,324,287
Total Fire Protection	1,455,523	Debt Service	
Total Flood Control - Soil and Water Conservation	1,202,503	Total Retirement of Long-Term Debt	12,336,415
Protective Inspection		Total Interest on Long-Term Debt	14,353,635
Agricultural Commissioner	3,309,733	Total Interest on Short-Term Notes and Warrants	1,326,325
Building Inspector	5,524,864	Total Debt Service	28,016,375
Other	882,556	Total General County Expenditures Before Transfers	2,225,752,900
Total Protective Inspection	9,717,153	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	328,619,659
Local Agency Formation Commission (LAFCO)	244,888	Operating Transfers Between Funds Other Than	—
Recorder	8,313,723	Governmental and Enterprise	2,215,000
Coroner	3,226,198	Total General County Expenditures and Transfers Out	\$ 2,556,587,559
Emergency Services	6,969,711		
Planning and Zoning	5,817,577		
Pound	1,241,460		
Other	4,369,653		
Total Other Protection	30,183,210		
Total Public Protection	665,054,110		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 3,316,223,348	\$ 656,944,629	\$ 2,659,278,719

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 1,170,000	\$ 5,610,000
Total Revenue Bonds				6,780,000	6,780,000	1,170,000	5,610,000
Other Long-Term Debt Schedule							
Accrued Vacation and Sick Leave	—	—	—	—	—	—	103,230,853
Capital Leases	—	—	—	—	—	—	1,920,196
Compensated Absences	—	—	—	—	—	—	49,303,225
Total Other Long-Term Debt Schedule				—	—	—	154,454,274
County Total Bonds and Other Long-Term Debt				\$ 6,780,000	\$ 6,780,000	\$ 1,170,000	\$ 160,064,274

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 438,856,347
--------------------------------	-----------------------

* Maximum Repayment Obligation, Ending 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	\$ 2,245,957,545
Total Deductions from Revenues	1,424,735,461
Net Patient Revenue	821,222,084
Total Other Operating Revenues	18,561,393
Total Operating Revenue	839,783,477
Total Operating Expenses	867,206,873
Net Operating Income (Loss)	(27,423,396)
Total Non-Operating Revenue	58,516,641
Total Non-Operating Expenses	177,526,066
Net Non-Operating Income	(119,009,425)
Net Income Before Extraordinary Items	(146,432,821)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(146,432,821)
Transfers In from the County	328,609,349
Transfers Out to the County	237,977,114
Net Transfers In (Out)	90,632,235
Net Income (Loss)	\$ (55,800,586)
Current Year Capital Outlay (Enterprise Activity)	\$ 101,254,136

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 2007-08
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	\$ 3,147,215
Total Operating Expenses	3,202,851
Net Operating Income (Loss)	(55,636)
Total Non-Operating Revenue	1,637,983
Total Non-Operating Expenses	336,394
Income (Loss) Before Operating Transfers	1,245,953
Transfers In from the County	10,310
Transfers Out to the County	—
Net Transfers In (Out)	10,310
Net Income (Loss)	\$ 1,256,263
Current Year Capital Outlay (Enterprise Activity)	\$ 1,583,591

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 (\$0.005) 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 \$2.7 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. Informational Note: Revenues for Tobacco Tax - Prop. 99 of \$1.4 million and Realignment for Health Services of \$8.2 million 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 2007-08
Statement of County Revenues
County of Santa Cruz

Taxes			Federal	
Property Taxes			Public Assistance Administration	29,572,295
County Wide Secured and Unsecured	\$	46,391,252	Public Assistance Programs	16,301,882
Less Than County Wide Funds - Secured and Unsecured		6,442,496	Health Administration	2,224,299
Property Tax In-Lieu of Vehicle License Fees		24,487,514	Workforce Investment Act (WIA)	4,404,058
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		207,524	Health Grants	2,682,410
Total Property Taxes		77,528,786	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		8,904,474	Office of Criminal Justice and Planning Programs	402,444
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	424,264
Property Transfer		1,464,210	District Attorney Programs	426,474
Transient Lodging		4,621,944	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		52,031	Road Projects	231,607
Construction Development Taxes		—	Law Enforcement	326,119
Utility Users Tax		—	Other	6,091,755
Other		941	Total Federal	63,087,607
Total Other Taxes		15,043,600	Other Aid	
Total Taxes		92,572,386	Other In-Lieu Taxes	21,689
Special Benefit Assessments			Other Governmental Agencies	15,341,425
Operations		—	Total Other Aid	15,363,114
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,133,170
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,365,568
Animal Licenses		—	Auditing and Accounting Fees	427,816
Business Licenses		—	Communication Services	1,508,531
Construction Permits		4,018,413	Election Services	543,204
Road Privileges and Permits		90,745	Legal Services	676,817
Zoning Permits		384,557	Planning and Engineering Services	4,666,182
Franchises		3,750,480	Agricultural Services	1,130,722
Other		1,896,977	Civil Process Services	193,446
Total Licenses Permits and Franchises		10,141,172	Court Fees and Costs	449,243
Fines, Forfeitures and Penalties			Booking Fees	811,696
Vehicle Code Fines		68,944	Estate Fees	126,976
Other Court Fines		4,584,513	Human Services	—
Forfeitures and Penalties		759,866	Law Enforcement Services	3,408,288
Penalties and Cost on Delinquent Taxes		3,577,016	Recording Fees	1,113,875
Total Fines, Forfeitures and Penalties		8,990,339	Road and Street Services	1,614,933
Revenue from Use of Money and Property			Health Fees	14,489,862
Interest		3,494,329	Mental Health Services	5,935,860
Rents and Concessions		1,015,702	California Children Services	2,270
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		4,510,031	Institutional Care and Services	119,799
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	1,715,089
Highway Users Tax		4,954,500	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	767,599
Realignment from the Vehicle License Fee Fund		9,247,356	Building Maintenance and Grounds	1,105,528
Public Assistance Administration		27,739,686	Administrative Services	685,822
Public Assistance Programs		4,905,254	Other	7,955,001
Realignment for Social Services		8,031,932	Total Charges for Current Services	51,947,297
Health:			Miscellaneous Revenue	
Aid for Mental Health		32,958,095	Other Sales	125,052
Realignment for Mental Health		5,251,648	Tobacco Settlement	2,825,621
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		820,629	Cancelled Warrants	—
Other Aid for Health		7,638,151	Other	4,078,804
Realignment for Health Services		2,162,443	Total Miscellaneous Revenue	7,029,477
Homeowners' Property Tax Relief		438,775	Other Financing Sources	
Open Space Tax Relief		46,582	Sale of Fixed Assets	952,976
SB90 Mandated Costs		773,558	Proceeds from the Sale of Bonds	—
Public Safety Fund		15,629,719	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	952,976
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,408,108	Total General County Revenues Before Transfers	395,343,513
Office of Criminal Justice and Planning Programs		263,730	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		249,014	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		5,231,681	Total General County Revenues and Transfers In	\$ 395,343,513
Other		12,998,253		
Total State		140,749,114		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Santa Cruz

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,121,299	Total Roads	14,311,463
Clerk of the Board	457,236	Total Transportation Terminals	—
Administrative Officer	1,401,173	Total Transportation Systems	—
Other	61,580	Total Parking Facilities	216,318
Total Legislative and Administrative	4,041,288	Total Public Ways and Facilities	14,527,781
Finance		Health	
Auditor-Controller	3,363,222	Total Public Health	26,983,168
Treasurer-Tax Collector	1,411,215	Total Medical Care	21,106,139
Assessor	3,383,002	Total Mental Health	54,053,326
Other	45,378	Total Drug and Alcohol Abuse Services	6,915,424
Total Finance	8,202,817	Total Health	109,058,057
Counsel		Sanitation	
County Counsel	2,341,291	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,341,291	Public Assistance	
Total Personnel	2,089,418	Welfare	
Total Elections	3,160,727	Administration	66,110,970
Total Communications	3,077,434	Aid Programs - Cash (Grants)	28,830,672
Total Property Management	68,274	Total Welfare	94,941,642
Plant Acquisition		Social Services	
Jails	368,591	Administration and Programs	5,396,314
Courts	5,732,488	Other	—
Other	6,262,500	Total Social Services	5,396,314
Total Plant Acquisition	12,363,579	General Relief	
Total Promotion	—	Aid to Indigents	666,374
Total Other General	6,464,838	Indigent Burial	37,530
Total General	41,809,666	Total General Relief	703,904
Public Protection		Total Care of Court Wards	152,014
Judicial		Total Veteran Services	368,293
Trial Court Maintenance of Effort (MOE)	1,495,692	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	352,625	Workforce Investment Act (WIA)	6,888
Other Trial Court	683,329	Other	1,434,031
County Clerk	231,186	Total Other Public Assistance	1,440,919
Grand Jury (Including Audit)	58,451	Total Public Assistance	103,003,086
District Attorney-Prosecution	11,524,090	Education	
District Attorney-Family Support	6,730,236	Total School Administration	—
Public Defender	7,686,880	Total Library Services	4,880,475
Court Appointed Counsel	—	Total Agricultural Education	159,344
Other	—	Total Other Education	—
Total Judicial	28,762,489	Total Education	5,039,819
Total Police Protection	26,026,071	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	6,518,601
Adult Detention	23,487,943	Total Cultural Services	539,353
Juvenile Detention	3,663,037	Total Veteran Memorial Building	55,642
Probation	12,326,199	Total Small Craft Harbors	—
Total Detention and Correction	39,477,179	Total Recreation and Cultural	7,113,596
Total Fire Protection	2,833,910	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	3,850,789
Protective Inspection		Total Interest on Long-Term Debt	3,515,295
Agricultural Commissioner	1,947,588	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,485,591	Total Debt Service	7,366,084
Other	255,974	Total General County Expenditures Before Transfers	402,408,708
Total Protective Inspection	4,689,153	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	78,200	Operating Transfers Between Funds Other Than	—
Recorder	1,131,728	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 402,408,708
Emergency Services	589,174		
Planning and Zoning	9,566,099		
Pound	1,309,927		
Other	26,689		
Total Other Protection	12,701,817		
Total Public Protection	114,490,619		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 340,214,641	\$ 118,376,497	\$ 221,838,144

County of Santa Cruz

* 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

186

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Cruz

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Shasta

Taxes				Federal	
Property Taxes				Public Assistance Administration	17,050,604
County Wide Secured and Unsecured	\$	22,754,272		Public Assistance Programs	29,301,877
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	296,332
Property Tax In-Lieu of Vehicle License Fees		17,541,670		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—		Community Development Block Grant	53,415
Prior Year Secured and Unsecured		16,930		Health Grants	7,640,650
Total Property Taxes		40,312,872		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,523,804		Office of Criminal Justice and Planning Programs	12,653
Transportation Tax (Non-Transit)		3,431,388		DEA Programs/Drug and Alcohol Programs	306,328
Property Transfer		627,316		District Attorney Programs	—
Transient Lodging		704,600		Aging Programs	—
Timber Yield		348,587		Senior Citizens Programs	—
Aircraft		—		Road Projects	9,515,532
Construction Development Taxes		—		Law Enforcement	—
Utility Users Tax		—		Other	4,009,087
Other		—		Total Federal	68,186,478
Total Other Taxes		8,635,695		Other Aid	
Total Taxes		48,948,567		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	450,909
Operations		65,156		Total Other Aid	450,909
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		65,156		Assessments and Tax Collection Fees	1,406,000
Licenses, Permits and Franchises				Property Tax Administrative Fees	—
Animal Licenses		48,420		Auditing and Accounting Fees	1,850
Business Licenses		852,284		Communication Services	—
Construction Permits		1,661,862		Election Services	365,835
Road Privileges and Permits		4,710		Legal Services	92,686
Zoning Permits		66,187		Planning and Engineering Services	340,568
Franchises		656,730		Agricultural Services	176,471
Other		161,892		Civil Process Services	208,040
Total Licenses Permits and Franchises		3,452,085		Court Fees and Costs	969,000
Fines, Forfeitures and Penalties				Booking Fees	99,603
Vehicle Code Fines		777,388		Estate Fees	153,309
Other Court Fines		303,975		Human Services	79,307
Forfeitures and Penalties		1,814,191		Law Enforcement Services	2,773,301
Penalties and Cost on Delinquent Taxes		435,652		Recording Fees	1,119,648
Total Fines, Forfeitures and Penalties		3,331,206		Road and Street Services	416,827
Revenue from Use of Money and Property				Health Fees	890,463
Interest		4,027,178		Mental Health Services	147,629
Rents and Concessions		634,345		California Children Services	872
Royalties		—		Sanitation Services	216,883
Total Revenue from the Use of Money and Property		4,661,523		Institutional Care and Services	1,416,074
Aid from Other Governmental Agencies				Library Services	—
State				Park and Recreation Fees	—
Highway Users Tax		3,598,614		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	—
Realignment from the Vehicle License Fee Fund		12,322,605		Building Maintenance and Grounds	—
Public Assistance Administration		17,239,347		Administrative Services	2,186,840
Public Assistance Programs		17,500,748		Other	6,369,127
Realignment for Social Services		10,154,788		Total Charges for Current Services	19,430,333
Health:				Miscellaneous Revenue	
Aid for Mental Health		1,935,943		Other Sales	168,624
Realignment for Mental Health		4,515,929		Tobacco Settlement	1,804,757
Medically Indigent Adults		1,158,775		Welfare Repayments	—
Alcohol and Drug Abuse		5,264,950		Cancelled Warrants	4,861
Other Aid for Health		4,477,941		Other	2,296,059
Realignment for Health Services		3,600,579		Total Miscellaneous Revenue	4,274,301
Homeowners' Property Tax Relief		364,392		Other Financing Sources	
Open Space Tax Relief		279,632		Sale of Fixed Assets	63,516
SB90 Mandated Costs		109,596		Proceeds from the Sale of Bonds	—
Public Safety Fund		14,391,135		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	63,516
Supplemental Law Enforcement Services Fund (SLESF/COPS)		245,306		Total General County Revenues Before Transfers	270,980,518
Office of Criminal Justice and Planning Programs		2,038,018		Transfers In	
Library		69,683		Total Transfers In from Enterprises	—
District Attorney Programs		—		Operating Transfers Between Funds Other Than Governmental and Enterprise	281,271
Law Enforcement		1,071,837		Total General County Revenues and Transfers In	\$ 271,261,789
Other		17,776,626			
Total State		118,116,444			

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Shasta

General		Public Ways and Facilities	
Board of Supervisors	\$ 517,939	Total Roads	22,968,977
Clerk of the Board	397,813	Total Transportation Terminals	6,857
Administrative Officer	(56,367)	Total Transportation Systems	254,509
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	859,385	Total Public Ways and Facilities	23,230,343
Finance		Health	
Auditor-Controller	1,294,760	Total Public Health	17,228,980
Treasurer-Tax Collector	1,496,617	Total Medical Care	7,961,466
Assessor	3,988,259	Total Mental Health	20,758,461
Other	(31,021)	Total Drug and Alcohol Abuse Services	3,580,275
Total Finance	6,748,615	Total Health	49,529,182
Counsel		Sanitation	
County Counsel	54,876	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	54,876	Public Assistance	
Total Personnel	169,840	Welfare	
Total Elections	2,216,399	Administration	41,593,806
Total Communications	—	Aid Programs - Cash (Grants)	39,706,077
Total Property Management	—	Total Welfare	81,299,883
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	2,190,008	Total Social Services	—
Total Plant Acquisition	2,190,008	General Relief	
Total Promotion	653,474	Aid to Indigents	1,337,654
Total Other General	814,498	Indigent Burial	—
Total General	13,707,095	Total General Relief	1,337,654
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	287,596
Trial Court Maintenance of Effort (MOE)	574,384	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	407,817	Workforce Investment Act (WIA)	—
Other Trial Court	1,188,448	Other	5,754,936
County Clerk	—	Total Other Public Assistance	5,754,936
Grand Jury (Including Audit)	95,443	Total Public Assistance	88,680,069
District Attorney-Prosecution	6,764,501	Education	
District Attorney-Family Support	8,333,136	Total School Administration	—
Public Defender	5,051,415	Total Library Services	1,547,601
Court Appointed Counsel	—	Total Agricultural Education	222,067
Other	1,116,377	Total Other Education	—
Total Judicial	23,531,521	Total Education	1,769,668
Total Police Protection	20,452,176	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	113,459
Adult Detention	14,289,143	Total Cultural Services	—
Juvenile Detention	5,619,272	Total Veteran Memorial Building	132,781
Probation	5,198,419	Total Small Craft Harbors	—
Total Detention and Correction	25,106,834	Total Recreation and Cultural	246,240
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,766,507
Protective Inspection		Total Interest on Long-Term Debt	2,640,518
Agricultural Commissioner	1,311,017	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,797,079	Total Debt Service	4,407,025
Other	—	Total General County Expenditures Before Transfers	260,091,232
Total Protective Inspection	3,108,096	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	64,000	Operating Transfers Between Funds Other Than	—
Recorder	1,394,549	Governmental and Enterprise	3,355,708
Coroner	1,089,832	Total General County Expenditures and Transfers Out	\$ 263,446,940
Emergency Services	1,172,443		
Planning and Zoning	1,115,032		
Pound	752,382		
Other	734,745		
Total Other Protection	6,322,983		
Total Public Protection	78,521,610		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 121,430,955	\$ 36,606,284	\$ 84,824,671

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	—	—	—	—	—	—	\$ 7,764,879
FRM Airport Note	—	—	—	—	—	—	37,055
Phone System - CSS Office	—	—	—	—	—	—	27,270
Postclosure Landfill Liability	—	—	—	—	—	—	15,225,782
Total Other Long-Term Debt Schedule				—	—	—	23,054,986
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 23,054,986

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 92,211,174

* Maximum Repayment Obligation, Ending 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	\$ 24,611
Local Cash Grants	—
State Cash Grants	405,344
Federal Cash Grants	—
Other Revenues	680
Total Revenues	430,635
Purchased Transportation	—
Other Expenses	411,982
Total Expenses	411,982
Net Transit Income (Loss)	18,653
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 18,653
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 2007-08
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	\$ 119,693
Total Operating Expenses	98,244
Net Operating Income (Loss)	21,449
Total Non-Operating Revenue	2,089,917
Total Non-Operating Expenses	2,196
Income (Loss) Before Operating Transfers	2,109,170
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 2,109,170
Current Year Capital Outlay (Enterprise Activity)	\$ 1,709,936

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 3,570,705
Total Operating Expenses	1,810,784
Net Operating Income (Loss)	1,759,921
Total Non-Operating Revenues	2,503,323
Total Non-Operating Expenses	130,553
Income (Loss) Before Operating Transfers	4,132,691
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 4,132,691
Current Year Capital Outlay (Enterprise Activity)	\$ 3,740,015

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 and Other Finance, reflect negative balances of (\$56,367) and (\$31,021), respectively, due to indirect cost credits. The actual current year expenditures are \$1,035,550 and \$146,724, respectively.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Sierra

Taxes			Federal	
Property Taxes			Public Assistance Administration	882,604
County Wide Secured and Unsecured	\$	3,218,264	Public Assistance Programs	149,061
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		343,514	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		49,658	Health Grants	—
Total Property Taxes		3,611,436	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		121,402	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	504,865
Property Transfer		27,231	District Attorney Programs	—
Transient Lodging		397,695	Aging Programs	—
Timber Yield		125,102	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	1,160,072
Other		—	Total Federal	2,696,602
Total Other Taxes		671,430	Other Aid	
Total Taxes		4,282,866	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	18,834
Licenses, Permits and Franchises			Property Tax Administrative Fees	87,590
Animal Licenses		1,616	Auditing and Accounting Fees	71,213
Business Licenses		—	Communication Services	—
Construction Permits		76,363	Election Services	318
Road Privileges and Permits		—	Legal Services	10,839
Zoning Permits		5,372	Planning and Engineering Services	9,619
Franchises		40,186	Agricultural Services	—
Other		2,936	Civil Process Services	1,760
Total Licenses Permits and Franchises		126,473	Court Fees and Costs	—
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		3,893	Estate Fees	—
Other Court Fines		85,245	Human Services	—
Forfeitures and Penalties		63,220	Law Enforcement Services	80,929
Penalties and Cost on Delinquent Taxes		283,651	Recording Fees	30,694
Total Fines, Forfeitures and Penalties		436,009	Road and Street Services	346,917
Revenue from Use of Money and Property			Health Fees	68,716
Interest		147,566	Mental Health Services	151,884
Rents and Concessions		—	California Children Services	—
Royalties		12,490	Sanitation Services	—
Total Revenue from the Use of Money and Property		160,056	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	2,037
State			Park and Recreation Fees	—
Highway Users Tax		824,380	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		442,192	Building Maintenance and Grounds	13,012
Public Assistance Administration		792,719	Administrative Services	12,384
Public Assistance Programs		314,026	Other	209,712
Realignment for Social Services		594,465	Total Charges for Current Services	1,116,458
Health:			Miscellaneous Revenue	
Aid for Mental Health		403,108	Other Sales	4,414
Realignment for Mental Health		239,435	Tobacco Settlement	36,307
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		375,887	Cancelled Warrants	—
Other Aid for Health		134,832	Other	235,032
Realignment for Health Services		287,785	Total Miscellaneous Revenue	275,753
Homeowners' Property Tax Relief		39,420	Other Financing Sources	
Open Space Tax Relief		51,922	Sale of Fixed Assets	—
SB90 Mandated Costs		13	Proceeds from the Sale of Bonds	—
Public Safety Fund		130,799	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		201,134	Total General County Revenues Before Transfers	17,281,958
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	241,184
District Attorney Programs		—	Operating Transfers Between Funds Other Than	—
Law Enforcement		500,000	Governmental and Enterprise	—
Other		2,855,624	Total General County Revenues and Transfers In	\$ 17,523,142
Total State		8,187,741		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Sierra

General		Public Ways and Facilities	
Board of Supervisors	\$ 272,306	Total Roads	5,626,323
Clerk of the Board	148,578	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	420,884	Total Public Ways and Facilities	5,626,323
Finance		Health	
Auditor-Controller	379,442	Total Public Health	1,664,912
Treasurer-Tax Collector	346,987	Total Medical Care	—
Assessor	497,047	Total Mental Health	982,376
Other	156,182	Total Drug and Alcohol Abuse Services	532,297
Total Finance	1,379,658	Total Health	3,179,585
Counsel		Sanitation	
County Counsel	470,240	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	470,240	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	48,983	Administration	1,429,294
Total Communications	364,564	Aid Programs - Cash (Grants)	562,294
Total Property Management	232,958	Total Welfare	1,991,588
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	620,925
Courts	—	Other	—
Other	—	Total Social Services	620,925
Total Plant Acquisition	—	General Relief	
Total Promotion	53,590	Aid to Indigents	—
Total Other General	60,863	Indigent Burial	—
Total General	3,031,740	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	62,393	Workforce Investment Act (WIA)	—
Other Trial Court	15,026	Other	86,199
County Clerk	—	Total Other Public Assistance	86,199
Grand Jury (Including Audit)	28,316	Total Public Assistance	2,698,712
District Attorney-Prosecution	245,651	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	64,871	Total Library Services	23,031
Court Appointed Counsel	33,175	Total Agricultural Education	19,403
Other	5,273	Total Other Education	—
Total Judicial	503,226	Total Education	42,434
Total Police Protection	2,508,131	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	699,120
Adult Detention	113,350	Total Cultural Services	—
Juvenile Detention	5,833	Total Veteran Memorial Building	—
Probation	429,178	Total Small Craft Harbors	—
Total Detention and Correction	548,361	Total Recreation and Cultural	699,120
Total Fire Protection	293,925	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	50,302
Protective Inspection		Total Interest on Long-Term Debt	15,531
Agricultural Commissioner	40,069	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	172,001	Total Debt Service	65,833
Other	—	Total General County Expenditures Before Transfers	19,924,484
Total Protective Inspection	212,070	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	58,920
Local Agency Formation Commission (LAFCO)	63	Operating Transfers Between Funds Other Than	—
Recorder	148,578	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 19,983,404
Emergency Services	47,822		
Planning and Zoning	288,532		
Pound	2,400		
Other	27,629		
Total Other Protection	515,024		
Total Public Protection	4,580,737		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 5,600,817	\$ 4,253,035	\$ 1,347,782

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	—	—	—	—	—	—	\$ 64,406
Backhoe B 2002.232	—	—	—	—	—	—	—
Closure/Postclosure	—	—	—	—	—	—	2,132,013
Lease 938 GII Wheel Loader	—	—	—	—	—	—	144,269
Lease D-6R Waste Disposal Dozer	—	—	—	—	—	—	77,293
2 Backhoes	—	—	—	—	—	—	161,186
Total Other Long-Term Debt Schedule				—	—	—	2,579,167
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 2,579,167

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	\$ 4,739
Local Cash Grants	85,547
State Cash Grants	—
Federal Cash Grants	15,000
Other Revenues	—
Total Revenues	105,286
Purchased Transportation	83,777
Other Expenses	1,325
Total Expenses	85,102
Net Transit Income (Loss)	20,184
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 20,184
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 2007-08
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?	Yes
Total Operating Revenue	\$ —
Total Operating Expenses	7,081
Net Operating Income (Loss)	(7,081)
Total Non-Operating Revenue	9,749
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	2,668
Transfers In from the County	8,000
Transfers Out to the County	10,668
Net Transfers In (Out)	(2,668)
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	\$ 754,688
Total Operating Expenses	669,039
Net Operating Income (Loss)	85,649
Total Non-Operating Revenues	74,380
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	160,029
Transfers In from the County	50,920
Transfers Out to the County	230,516
Net Transfers In (Out)	(179,596)
Net Income (Loss)	\$ (19,567)
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 2007-08
Statement of County Revenues
County of Siskiyou

Taxes			Federal	
Property Taxes			Public Assistance Administration	4,355,602
County Wide Secured and Unsecured	\$	9,259,760	Public Assistance Programs	5,710,050
Less Than County Wide Funds - Secured and Unsecured		139,102	Health Administration	189,552
Property Tax In-Lieu of Vehicle License Fees		4,698,359	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		534,090	Health Grants	5,333,805
Total Property Taxes		14,631,311	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		779,274	Office of Criminal Justice and Planning Programs	566,362
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	683,372
Property Transfer		217,061	District Attorney Programs	—
Transient Lodging		499,002	Aging Programs	—
Timber Yield		403,557	Senior Citizens Programs	—
Aircraft		—	Road Projects	1,893,771
Construction Development Taxes		—	Law Enforcement	278,857
Utility Users Tax		—	Other	7,449,963
Other		206	Total Federal	26,461,334
Total Other Taxes		1,899,100	Other Aid	
Total Taxes		16,530,411	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	175,728
Operations		—	Total Other Aid	175,728
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	110,305
Licenses, Permits and Franchises			Property Tax Administrative Fees	175,469
Animal Licenses		56,314	Auditing and Accounting Fees	—
Business Licenses		170,585	Communication Services	2,700
Construction Permits		423,177	Election Services	20,680
Road Privileges and Permits		—	Legal Services	35,120
Zoning Permits		13,795	Planning and Engineering Services	437,144
Franchises		281,781	Agricultural Services	327,140
Other		197,458	Civil Process Services	48,991
Total Licenses Permits and Franchises		1,143,110	Court Fees and Costs	603,935
Fines, Forfeitures and Penalties			Booking Fees	80,480
Vehicle Code Fines		745,473	Estate Fees	32,089
Other Court Fines		1,599,717	Human Services	2,672
Forfeitures and Penalties		57,430	Law Enforcement Services	896,459
Penalties and Cost on Delinquent Taxes		136,578	Recording Fees	355,812
Total Fines, Forfeitures and Penalties		2,539,198	Road and Street Services	358,804
Revenue from Use of Money and Property			Health Fees	188,765
Interest		1,557,326	Mental Health Services	63,169
Rents and Concessions		390,335	California Children Services	260
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,947,661	Institutional Care and Services	73,858
Aid from Other Governmental Agencies			Library Services	16,561
State			Park and Recreation Fees	1,883
Highway Users Tax		1,995,290	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		2,306,869	Building Maintenance and Grounds	—
Public Assistance Administration		4,012,248	Administrative Services	385,131
Public Assistance Programs		1,645,261	Other	2,614,755
Realignment for Social Services		2,990,602	Total Charges for Current Services	6,832,182
Health:			Miscellaneous Revenue	
Aid for Mental Health		10,516,754	Other Sales	64,607
Realignment for Mental Health		939,941	Tobacco Settlement	489,737
Medically Indigent Adults		—	Welfare Repayments	9,758
Alcohol and Drug Abuse		169,601	Cancelled Warrants	—
Other Aid for Health		888,859	Other	256,856
Realignment for Health Services		532,160	Total Miscellaneous Revenue	820,958
Homeowners' Property Tax Relief		162,686	Other Financing Sources	
Open Space Tax Relief		770,655	Sale of Fixed Assets	38,179
SB90 Mandated Costs		133,044	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,256,339	Other Long-Term Debt Proceeds	209,775
Other:			Total Other Financing Sources	247,954
Supplemental Law Enforcement Services Fund (SLESF/COPS)		270,602	Total General County Revenues Before Transfers	93,923,977
Office of Criminal Justice and Planning Programs		152,652	Transfers In	
Library		47,584	Total Transfers In from Enterprises	7,759
District Attorney Programs		172,405	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,587,653	Total General County Revenues and Transfers In	\$ 93,931,736
Other		5,674,236		
Total State		37,225,441		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Siskiyou

General		Public Ways and Facilities	
Board of Supervisors	\$ 475,872	Total Roads	11,133,281
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	664,720	Total Transportation Systems	6,459
Other	25,545	Total Parking Facilities	—
Total Legislative and Administrative	1,166,137	Total Public Ways and Facilities	11,139,740
Finance		Health	
Auditor-Controller	1,378,327	Total Public Health	5,193,735
Treasurer-Tax Collector	935,239	Total Medical Care	—
Assessor	1,598,882	Total Mental Health	15,780,263
Other	—	Total Drug and Alcohol Abuse Services	829,234
Total Finance	3,912,448	Total Health	21,803,232
Counsel		Sanitation	
County Counsel	1,143,397	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,143,397	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	490,347	Administration	6,801,429
Total Communications	—	Aid Programs - Cash (Grants)	10,079,368
Total Property Management	750,006	Total Welfare	16,880,797
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,574,198
Courts	—	Other	—
Other	252,924	Total Social Services	1,574,198
Total Plant Acquisition	252,924	General Relief	
Total Promotion	220,916	Aid to Indigents	160,160
Total Other General	1,549,814	Indigent Burial	—
Total General	9,485,989	Total General Relief	160,160
Public Protection		Total Care of Court Wards	54,918
Judicial		Total Veteran Services	140,067
Trial Court Maintenance of Effort (MOE)	611,158	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	202,990	Workforce Investment Act (WIA)	—
Other Trial Court	39,410	Other	—
County Clerk	342,244	Total Other Public Assistance	—
Grand Jury (Including Audit)	26,987	Total Public Assistance	18,810,140
District Attorney-Prosecution	2,560,100	Education	
District Attorney-Family Support	3,018,207	Total School Administration	—
Public Defender	732,224	Total Library Services	866,217
Court Appointed Counsel	403,576	Total Agricultural Education	104,801
Other	—	Total Other Education	—
Total Judicial	7,936,896	Total Education	971,018
Total Police Protection	9,168,125	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	4,664,427	Total Cultural Services	101,753
Juvenile Detention	1,471,757	Total Veteran Memorial Building	—
Probation	1,766,059	Total Small Craft Harbors	—
Total Detention and Correction	7,902,243	Total Recreation and Cultural	101,753
Total Fire Protection	436,012	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	313,473
Protective Inspection		Total Interest on Long-Term Debt	790,622
Agricultural Commissioner	1,308,495	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	512,310	Total Debt Service	1,104,095
Other	—	Total General County Expenditures Before Transfers	94,294,856
Total Protective Inspection	1,820,805	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	7,759
Local Agency Formation Commission (LAFCO)	16,843	Operating Transfers Between Funds Other Than	—
Recorder	436,681	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 94,302,615
Emergency Services	188,037		
Planning and Zoning	566,187		
Pound	225,008		
Other	2,182,052		
Total Other Protection	3,614,808		
Total Public Protection	30,878,889		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 39,887,243	\$ 9,721,377	\$ 30,165,866

Table 6. Counties Annual Report — Fiscal Year 2007-08
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				
Pension Obligation Bonds							
POB 2007	2007	2007	2037	\$ 16,620,000	\$ 16,620,000	\$ 135,000	\$ 16,485,000
Total Pension Obligation Bonds				16,620,000	16,620,000	135,000	16,485,000
Other Long-Term Debt Schedule							
Airport Construction 1	—	—	—	—	—	—	1,144
Solid Waste Facility Compliance	—	—	—	—	—	—	266,667
Juvenile Hall - I-Bank debt	—	—	—	—	—	—	1,874,355
Public Defender - Copier	—	—	—	—	—	—	5,050
Sheriff Ford Lease #2	—	—	—	—	—	—	—
Sheriff Ford Lease #3	—	—	—	—	—	—	52,647
Sheriff Ford Lease #4	—	—	—	—	—	—	152,355
Solid Waste - I Bank Loan	—	—	—	—	—	—	1,780,725
Task Force - Lease Copier	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	4,132,943
County Total Bonds and Other Long-Term Debt				\$ 16,620,000	\$ 16,620,000	\$ 135,000	\$ 20,617,943

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	\$ 232,047
Local Cash Grants	370,669
State Cash Grants	2,192,966
Federal Cash Grants	370,223
Other Revenues	219,836
Total Revenues	3,385,741
Purchased Transportation	—
Other Expenses	1,510,600
Total Expenses	1,510,600
Net Transit Income (Loss)	1,875,141
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 1,875,141
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 2007-08
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	\$ 88,439
Total Operating Expenses	821,713
Net Operating Income (Loss)	(733,274)
Total Non-Operating Revenue	634,536
Total Non-Operating Expenses	205
Income (Loss) Before Operating Transfers	(98,943)
Transfers In from the County	—
Transfers Out to the County	247
Net Transfers In (Out)	(247)
Net Income (Loss)	\$ (99,190)
Current Year Capital Outlay (Enterprise Activity)	\$ 669,275

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,098,415
Total Operating Expenses	1,893,688
Net Operating Income (Loss)	204,727
Total Non-Operating Revenues	1,169,611
Total Non-Operating Expenses	78,436
Income (Loss) Before Operating Transfers	1,295,902
Transfers In from the County	7,759
Transfers Out to the County	7,512
Net Transfers In (Out)	247
Net Income (Loss)	\$ 1,296,149
Current Year Capital Outlay (Enterprise Activity)	\$ 98,802

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 2007-08
Statement of County Revenues
County of Solano

Taxes			Federal	
Property Taxes			Public Assistance Administration	29,502,017
County Wide Secured and Unsecured	\$	77,145,130	Public Assistance Programs	62,069,525
Less Than County Wide Funds - Secured and Unsecured		8,160,670	Health Administration	831,497
Property Tax In-Lieu of Vehicle License Fees		43,435,359	Workforce Investment Act (WIA)	5,309,226
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		118,977	Health Grants	2,118,507
Total Property Taxes		128,860,136	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,338,435	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		550,000	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		1,708,439	District Attorney Programs	—
Transient Lodging		—	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	997,534
Utility Users Tax		—	Other	203,084
Other		4,066,150	Total Federal	101,031,390
Total Other Taxes		8,663,024	Other Aid	
Total Taxes		137,523,160	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	24,214,195
Operations		—	Total Other Aid	24,214,195
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	4,087,607
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		31,723	Auditing and Accounting Fees	1,471,378
Business Licenses		1,380,572	Communication Services	—
Construction Permits		5,717,675	Election Services	712,328
Road Privileges and Permits		109,398	Legal Services	1,474,387
Zoning Permits		103,526	Planning and Engineering Services	1,523,272
Franchises		671,618	Agricultural Services	113,418
Other		2,004,174	Civil Process Services	344,356
Total Licenses Permits and Franchises		10,018,686	Court Fees and Costs	1,844,118
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		4,353,916	Estate Fees	83,248
Other Court Fines		1,551,248	Human Services	127,378
Forfeitures and Penalties		2,228,906	Law Enforcement Services	6,705,076
Penalties and Cost on Delinquent Taxes		5,392,244	Recording Fees	2,007,203
Total Fines, Forfeitures and Penalties		13,526,314	Road and Street Services	1,296,830
Revenue from Use of Money and Property			Health Fees	7,890,392
Interest		11,614,411	Mental Health Services	5,990,434
Rents and Concessions		978,946	California Children Services	5,899,222
Royalties		7,324	Sanitation Services	—
Total Revenue from the Use of Money and Property		12,600,681	Institutional Care and Services	357,226
Aid from Other Governmental Agencies			Library Services	5,687,963
State			Park and Recreation Fees	426,335
Highway Users Tax		6,198,706	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		17,707,752	Building Maintenance and Grounds	—
Public Assistance Administration		32,202,505	Administrative Services	2,451,463
Public Assistance Programs		25,231,223	Other	25,818,931
Realignment for Social Services		14,591,185	Total Charges for Current Services	76,312,565
Health:			Miscellaneous Revenue	
Aid for Mental Health		9,806,881	Other Sales	109,141
Realignment for Mental Health		9,208,003	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		2,382,813	Cancelled Warrants	—
Other Aid for Health		16,389,778	Other	3,319,341
Realignment for Health Services		4,354,984	Total Miscellaneous Revenue	3,428,482
Homeowners' Property Tax Relief		1,167,347	Other Financing Sources	
Open Space Tax Relief		718,362	Sale of Fixed Assets	114,140
SB90 Mandated Costs		1,913,318	Proceeds from the Sale of Bonds	—
Public Safety Fund		30,834,853	Other Long-Term Debt Proceeds	1,023,891
Other:			Total Other Financing Sources	1,138,031
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,715,698	Total General County Revenues Before Transfers	572,823,417
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		539,221	Total Transfers In from Enterprises	186,423
District Attorney Programs		1,743,088	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		2,368,781	Total General County Revenues and Transfers In	\$ 573,009,840
Other		13,955,415		
Total State		193,029,913		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Solano

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,663,041	Total Roads	19,130,177
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	3,132,299	Total Transportation Systems	—
Other	1,332,766	Total Parking Facilities	—
Total Legislative and Administrative	6,128,106	Total Public Ways and Facilities	19,130,177
Finance		Health	
Auditor-Controller	3,724,342	Total Public Health	41,859,210
Treasurer-Tax Collector	2,572,602	Total Medical Care	8,479,009
Assessor	4,835,735	Total Mental Health	48,250,520
Other	—	Total Drug and Alcohol Abuse Services	5,368,178
Total Finance	11,132,679	Total Health	103,956,917
Counsel		Sanitation	
County Counsel	3,134,612	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,134,612	Public Assistance	
Total Personnel	2,569,246	Welfare	
Total Elections	4,226,037	Administration	70,949,847
Total Communications	—	Aid Programs - Cash (Grants)	48,632,500
Total Property Management	493,621	Total Welfare	119,582,347
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	9,894,035
Courts	17,234	Other	5,791,304
Other	15,316,354	Total Social Services	15,685,339
Total Plant Acquisition	15,333,588	General Relief	
Total Promotion	315,559	Aid to Indigents	11,404,467
Total Other General	15,471,866	Indigent Burial	12,503
Total General	58,805,314	Total General Relief	11,416,970
Public Protection		Total Care of Court Wards	466,467
Judicial		Total Veteran Services	565,357
Trial Court Maintenance of Effort (MOE)	9,167,209	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	975,801	Workforce Investment Act (WIA)	5,375,395
Other Trial Court	4,305,570	Other	—
County Clerk	—	Total Other Public Assistance	5,375,395
Grand Jury (Including Audit)	157,284	Total Public Assistance	153,091,875
District Attorney-Prosecution	18,772,693	Education	
District Attorney-Family Support	11,508,842	Total School Administration	—
Public Defender	12,414,108	Total Library Services	20,886,854
Court Appointed Counsel	—	Total Agricultural Education	387,793
Other	3,489,382	Total Other Education	—
Total Judicial	60,790,889	Total Education	21,274,647
Total Police Protection	61,594,593	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,454,822
Adult Detention	5,947,652	Total Cultural Services	—
Juvenile Detention	9,931,619	Total Veteran Memorial Building	41,283
Probation	20,736,732	Total Small Craft Harbors	—
Total Detention and Correction	36,616,003	Total Recreation and Cultural	1,496,105
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	11,395,477
Protective Inspection		Total Interest on Long-Term Debt	13,006,181
Agricultural Commissioner	2,644,216	Total Interest on Short-Term Notes and Warrants	911,597
Building Inspector	1,231,870	Total Debt Service	25,313,255
Other	—	Total General County Expenditures Before Transfers	564,683,768
Total Protective Inspection	3,876,086	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	428,683	Operating Transfers Between Funds Other Than	—
Recorder	1,997,847	Governmental and Enterprise	—
Coroner	1,578,016	Total General County Expenditures and Transfers Out	\$ 564,683,768
Emergency Services	1,762,098		
Planning and Zoning	10,645,193		
Pound	2,287,926		
Other	38,144		
Total Other Protection	18,737,907		
Total Public Protection	181,615,478		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 441,358,171	\$ 125,970,438	\$ 315,387,733

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 16,275,000	\$ 80,390,000
Unfunded Actuarial Accrued Liab	2005	2005	2025	42,385,000	42,385,000	1,755,000	40,630,000
Total Pension Obligation Bonds				139,050,000	139,050,000	18,030,000	121,020,000
State Construction Loans							
Nut Tree Airport Hangars	2002	—	—	1,300,000	—	232,000	149,853
CA Energy Commission	2001	—	—	1,027,088	—	777,226	147,153
Total State Construction Loans				2,327,088	—	1,009,226	297,006
Other Long-Term Debt Schedule							
Compensated Absences (Enterprise)	—	—	—	—	—	—	285,790
Compensated Absences	—	—	—	—	—	—	25,287,229
Pitney Bowes Capital Lease	—	—	—	—	—	—	16,308
Suisun Library	—	—	—	—	—	—	1,028,226
Total Other Long-Term Debt Schedule				—	—	—	26,617,553
County Total Bonds and Other Long-Term Debt				\$ 141,377,088	\$ 139,050,000	\$ 19,039,226	\$ 147,934,559

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 220,480,325
--------------------------------	-----------------------

* Maximum Repayment Obligation, Ending 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 2007-08
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Solano

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,156,819
Total Operating Expenses	2,012,285
Net Operating Income (Loss)	(855,466)
Total Non-Operating Revenue	2,740,010
Total Non-Operating Expenses	65,829
Income (Loss) Before Operating Transfers	1,818,715
Transfers In from the County	—
Transfers Out to the County	17,911
Net Transfers In (Out)	(17,911)
Net Income (Loss)	\$ 1,800,804
Current Year Capital Outlay (Enterprise Activity)	\$ 6,289,554

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	\$ 3,225,753
Total Operating Expense	3,468,462
Net Operating Income (Loss)	(242,709)
Total Non-Operating Revenue	600,883
Total Non-Operating Expenses	83,187
Income (Loss) Before Operating Transfers	274,987
Transfers In from the County	—
Transfers Out to the County	168,512
Net Transfers In (Out)	(168,512)
Net Income (Loss)	\$ 106,475
Current Year Capital Outlay	\$ 23,318

Comments

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

1. Informational Note: In June 1998, county voters approved an additional 1/8-cent (\$0.00125) 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 \$4.1 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Sonoma

Taxes				Federal	
Property Taxes				Public Assistance Administration	22,027,400
County Wide Secured and Unsecured	\$	141,668,409		Public Assistance Programs	9,322,862
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		45,965,033		Workforce Investment Act (WIA)	2,394,426
Voter Approved Indebtedness		—		Community Development Block Grant	—
Prior Year Secured and Unsecured		87,055		Health Grants	—
Total Property Taxes		187,720,497		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		15,722,889		Office of Criminal Justice and Planning Programs	35,790
Transportation Tax (Non-Transit)		50,000		DEA Programs/Drug and Alcohol Programs	60,000
Property Transfer		3,866,645		District Attorney Programs	9,859,905
Transient Lodging		7,987,550		Aging Programs	1,673,688
Timber Yield		52,909		Senior Citizens Programs	857,256
Aircraft		—		Road Projects	1,132,955
Construction Development Taxes		—		Law Enforcement	121,716
Utility Users Tax		—		Other	5,053,254
Other		723		Total Federal	52,539,252
Total Other Taxes		27,680,716		Other Aid	
Total Taxes		215,401,213		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	23,219,714
Operations		1,410		Total Other Aid	23,219,714
Capital Outlay		7,987		Charges for Current Services	
Total Special Benefit Assessments		9,397		Assessments and Tax Collection Fees	4,443,366
Licenses, Permits and Franchises				Property Tax Administrative Fees	2,590,055
Animal Licenses		598,486		Auditing and Accounting Fees	2,768,710
Business Licenses		2,357,949		Communication Services	350,884
Construction Permits		10,229,807		Election Services	246,132
Road Privileges and Permits		104,108		Legal Services	2,179,456
Zoning Permits		—		Planning and Engineering Services	4,049,710
Franchises		2,696,514		Agricultural Services	524,703
Other		1,496,268		Civil Process Services	290,157
Total Licenses Permits and Franchises		17,483,132		Court Fees and Costs	803,474
Fines, Forfeitures and Penalties				Booking Fees	45,860
Vehicle Code Fines		388,362		Estate Fees	80,317
Other Court Fines		4,453,132		Human Services	109,365
Forfeitures and Penalties		2,856,923		Law Enforcement Services	473,097
Penalties and Cost on Delinquent Taxes		3,351,505		Recording Fees	3,537,928
Total Fines, Forfeitures and Penalties		11,049,922		Road and Street Services	3,130,581
Revenue from Use of Money and Property				Health Fees	2,900,094
Interest		24,168,037		Mental Health Services	2,242,263
Rents and Concessions		1,053,245		California Children Services	—
Royalties		—		Sanitation Services	—
Total Revenue from the Use of Money and Property		25,221,282		Institutional Care and Services	1,128,348
Aid from Other Governmental Agencies				Library Services	28,814
State				Park and Recreation Fees	2,254,038
Highway Users Tax		9,030,208		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	409
Realignment from the Vehicle License Fee Fund		25,539,720		Building Maintenance and Grounds	—
Public Assistance Administration		59,745,815		Administrative Services	—
Public Assistance Programs		29,838,470		Other	15,322,345
Realignment for Social Services		20,154,009		Total Charges for Current Services	49,500,106
Health:				Miscellaneous Revenue	
Aid for Mental Health		9,854,152		Other Sales	2,635,191
Realignment for Mental Health		9,492,365		Tobacco Settlement	50,495
Medically Indigent Adults		—		Welfare Repayments	6,016
Alcohol and Drug Abuse		6,232,382		Cancelled Warrants	26,290
Other Aid for Health		21,338,586		Other	13,755,484
Realignment for Health Services		6,641,571		Total Miscellaneous Revenue	16,473,476
Homeowners' Property Tax Relief		1,357,945		Other Financing Sources	
Open Space Tax Relief		438,990		Sale of Fixed Assets	2,776,278
SB90 Mandated Costs		1,056,432		Proceeds from the Sale of Bonds	96,885,000
Public Safety Fund		37,864,972		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	99,661,278
Supplemental Law Enforcement Services Fund (SLESF/COPS)		605,721		Total General County Revenues Before Transfers	782,187,178
Office of Criminal Justice and Planning Programs		268,606		Transfers In	
Library		—		Total Transfers In from Enterprises	506,143
District Attorney Programs		295,021		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		2,729,939		Total General County Revenues and Transfers In	\$ 782,693,321
Other		29,143,502			
Total State		271,628,406			

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Sonoma

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,594,060	Total Roads	31,070,779
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,824,444	Total Transportation Systems	—
Other	912,015	Total Parking Facilities	—
Total Legislative and Administrative	6,330,519	Total Public Ways and Facilities	31,070,779
Finance		Health	
Auditor-Controller	11,030,187	Total Public Health	59,145,891
Treasurer-Tax Collector	4,555,919	Total Medical Care	—
Assessor	8,896,055	Total Mental Health	43,337,172
Other	1,060,064	Total Drug and Alcohol Abuse Services	16,883,130
Total Finance	25,542,225	Total Health	119,366,193
Counsel		Sanitation	
County Counsel	4,767,247	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,767,247	Public Assistance	
Total Personnel	4,773,136	Welfare	
Total Elections	3,570,113	Administration	76,229,810
Total Communications	1,470,549	Aid Programs - Cash (Grants)	34,356,764
Total Property Management	16,957,549	Total Welfare	110,586,574
Plant Acquisition		Social Services	
Jails	7,705,659	Administration and Programs	25,923,125
Courts	693,692	Other	—
Other	7,227,375	Total Social Services	25,923,125
Total Plant Acquisition	15,626,726	General Relief	
Total Promotion	3,675,920	Aid to Indigents	993,425
Total Other General	86,839,393	Indigent Burial	—
Total General	169,553,377	Total General Relief	993,425
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	475,125
Trial Court Maintenance of Effort (MOE)	7,601,654	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	921,444	Workforce Investment Act (WIA)	3,369,210
Other Trial Court	7,977,378	Other	5,818,936
County Clerk	722,069	Total Other Public Assistance	9,188,146
Grand Jury (Including Audit)	76,462	Total Public Assistance	147,166,395
District Attorney-Prosecution	18,896,536	Education	
District Attorney-Family Support	15,690,427	Total School Administration	—
Public Defender	8,943,599	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	1,160,955
Other	—	Total Other Education	—
Total Judicial	60,829,569	Total Education	1,160,955
Total Police Protection	61,993,694	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	12,800,128
Adult Detention	54,629,732	Total Cultural Services	—
Juvenile Detention	24,196,213	Total Veteran Memorial Building	1,646,151
Probation	16,348,125	Total Small Craft Harbors	—
Total Detention and Correction	95,174,070	Total Recreation and Cultural	14,446,279
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	15,815,407
Protective Inspection		Total Interest on Long-Term Debt	17,430,041
Agricultural Commissioner	3,482,166	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	33,245,448
Other	888,780	Total General County Expenditures Before Transfers	768,079,464
Total Protective Inspection	4,370,946	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	381,926
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,885,203	Governmental and Enterprise	—
Coroner	2,271,969	Total General County Expenditures and Transfers Out	\$ 768,461,390
Emergency Services	2,688,676		
Planning and Zoning	18,816,162		
Pound	3,893,545		
Other	146,204		
Total Other Protection	29,701,759		
Total Public Protection	252,070,038		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 504,900,000	\$ 251,149,000	\$ 253,751,000

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Sonoma

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Fund Obligation	1993	1993	2013	\$ 97,400,000	\$ 97,400,000	\$ 41,975,000	\$ 55,425,000
Pension Fund Obligation 2003 A	2003	2003	2023	210,200,000	210,200,000	11,085,000	199,115,000
Pension Fund Obligation 2003 B	2004	2004	2023	21,000,000	21,000,000	—	21,000,000
Total Pension Obligation Bonds				328,600,000	328,600,000	53,060,000	275,540,000
Revenue Bonds							
Measure F Sales Tax 2007 B	2007	2011	2011	3,040,000	3,040,000	—	3,040,000
Measure F Sales Tax 2007 A	2007	2012	2030	93,845,000	93,845,000	—	93,845,000
Total Revenue Bonds				96,885,000	96,885,000	—	96,885,000
Special Assessment Bonds							
1915 Act - Willowsich Estate	1988	1989	2008	836,205	245,000	230,000	15,000
1915 Act - Sunnyslope	1991	1992	2011	817,627	250,000	90,000	160,000
1915 Act - Airport Business Center 97	1997	1998	2010	3,120,000	1,621,000	925,000	696,000
1915 Act - Larkfield Sewer	1997	1998	2011	1,187,000	548,000	262,000	286,000
1915 Act - South S.R. Avenue	1997	1998	2009	1,476,000	743,000	501,000	242,000
1915 Act - Vinecrest Road	1997	1998	2011	1,869,000	1,158,000	564,000	594,000
1915 Act - Canon Manor West	2006	2007	2031	4,866,576	4,866,576	166,576	4,700,000
Total Special Assessment Bonds				14,172,408	9,431,576	2,738,576	6,693,000
State Construction Loans							
Marina Air. Hangars	1984	—	—	12,791,313	—	3,237,905	1,691,213
Hangar and Building	2003	—	—	2,545,000	—	514,701	1,107,699
Total State Construction Loans				15,336,313	—	3,752,606	2,798,912
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	35,312,436
Short-Term Capital Leases	—	—	—	—	—	—	364,994
Postclosure Landfill Liability	—	—	—	—	—	—	111,465,005
Various Short-Term Capital Leases	—	—	—	—	—	—	221,883
Total Other Long-Term Debt Schedule				—	—	—	147,364,318
County Total Bonds and Other Long-Term Debt				\$ 454,993,721	\$ 434,916,576	\$ 59,551,182	\$ 529,281,230
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	52,164,516					

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

Table 6. Counties Annual Report — Fiscal Year 2007-08

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	82,000
Total Operating Revenue	82,000
Total Operating Expenses	736,000
Net Operating Income (Loss)	(654,000)
Total Non-Operating Revenue	1,383,000
Total Non-Operating Expenses	300,000
Net Non-Operating Income	1,083,000
Net Income Before Extraordinary Items	429,000
Extraordinary Items	—
Income (Loss) Before Operating Transfers	429,000
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 429,000
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 1,988,165
Local Cash Grants	9,372,880
State Cash Grants	952,275
Federal Cash Grants	431,535
Other Revenues	231,715
Total Revenues	12,976,570
Purchased Transportation	8,166,971
Other Expenses	7,036,968
Total Expenses	15,203,939
Net Transit Income (Loss)	(2,227,369)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (2,227,369)
Capital Additions to Equity	
Total Local Capital Grants	\$ 1,116,056
Total State Capital Grants	238,298
Total Federal Capital Grants	502,320
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 1,856,674

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$	3,162,483
Total Operating Expenses		3,900,461
Net Operating Income (Loss)		(737,978)
Total Non-Operating Revenue		1,286,492
Total Non-Operating Expenses		195,160
Income (Loss) Before Operating Transfers		353,354
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	353,354
Current Year Capital Outlay (Enterprise Activity)	\$	1,403,598

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	34,131,431
Total Operating Expenses		39,859,212
Net Operating Income (Loss)		(5,727,781)
Total Non-Operating Revenues		1,170,326
Total Non-Operating Expenses		548,065
Income (Loss) Before Operating Transfers		(5,105,520)
Transfers In from the County		—
Transfers Out to the County		506,143
Net Transfers In (Out)		(506,143)
Net Income (Loss)	\$	(5,611,663)
Current Year Capital Outlay (Enterprise Activity)	\$	494,201

Other Enterprise Statement of Revenues and Expenses: Harbor		
Total Operating Revenue	\$	1,885,893
Total Operating Expense		1,935,957
Net Operating Income (Loss)		(50,064)
Total Non-Operating Revenue		25,421
Total Non-Operating Expenses		175,881
Income (Loss) Before Operating Transfers		(200,524)
Transfers In from the County		381,926
Transfers Out to the County		—
Net Transfers In (Out)		381,926
Net Income (Loss)	\$	181,402
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Stanislaus

Taxes			Federal	
Property Taxes			Public Assistance Administration	83,194,332
County Wide Secured and Unsecured	\$	48,316,976	Public Assistance Programs	46,525,141
Less Than County Wide Funds - Secured and Unsecured		1,111,046	Health Administration	5,827,565
Property Tax In-Lieu of Vehicle License Fees		55,357,938	Workforce Investment Act (WIA)	8,787,961
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		118,110	Health Grants	2,793,613
Total Property Taxes		104,904,070	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		19,949,125	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,198,255	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		1,528,543	District Attorney Programs	—
Transient Lodging		854,857	Aging Programs	1,329,260
Timber Yield		—	Senior Citizens Programs	—
Aircraft		220,158	Road Projects	1,511,592
Construction Development Taxes		12,372,227	Law Enforcement	108,500
Utility Users Tax		—	Other	7,165,898
Other		8,405,446	Total Federal	157,243,862
Total Other Taxes		44,528,611	Other Aid	
Total Taxes		149,432,681	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	5,616,009
Operations		—	Total Other Aid	5,616,009
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,529,951
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,751,453
Animal Licenses		665,963	Auditing and Accounting Fees	5,077
Business Licenses		94,890	Communication Services	—
Construction Permits		2,028,119	Election Services	735,429
Road Privileges and Permits		100,178	Legal Services	290,877
Zoning Permits		233,537	Planning and Engineering Services	564,935
Franchises		1,126,758	Agricultural Services	624,825
Other		605,964	Civil Process Services	533,064
Total Licenses Permits and Franchises		4,855,409	Court Fees and Costs	683,750
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		1,661,129	Estate Fees	458,361
Other Court Fines		4,230,937	Human Services	836,720
Forfeitures and Penalties		2,242,356	Law Enforcement Services	13,818,191
Penalties and Cost on Delinquent Taxes		8,332,017	Recording Fees	3,531,753
Total Fines, Forfeitures and Penalties		16,466,439	Road and Street Services	160,868
Revenue from Use of Money and Property			Health Fees	5,427,812
Interest		17,446,959	Mental Health Services	14,545,222
Rents and Concessions		1,205,402	California Children Services	4,465
Royalties		—	Sanitation Services	1,399,137
Total Revenue from the Use of Money and Property		18,652,361	Institutional Care and Services	1,112,779
Aid from Other Governmental Agencies			Library Services	952,056
State			Park and Recreation Fees	1,471,529
Highway Users Tax		8,369,397	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		20,429,990	Building Maintenance and Grounds	—
Public Assistance Administration		73,726,038	Administrative Services	6,384,422
Public Assistance Programs		35,796,290	Other	14,383,048
Realignment for Social Services		16,023,838	Total Charges for Current Services	71,205,724
Health:			Miscellaneous Revenue	
Aid for Mental Health		12,488,644	Other Sales	306,226
Realignment for Mental Health		9,662,249	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		4,687,939	Cancelled Warrants	55,457
Other Aid for Health		4,962,636	Other	4,764,857
Realignment for Health Services		4,811,343	Total Miscellaneous Revenue	5,126,540
Homeowners' Property Tax Relief		612,554	Other Financing Sources	
Open Space Tax Relief		1,466,943	Sale of Fixed Assets	501
SB90 Mandated Costs		1,968,979	Proceeds from the Sale of Bonds	—
Public Safety Fund		35,480,878	Other Long-Term Debt Proceeds	254,451
Other:			Total Other Financing Sources	254,952
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,207,295	Total General County Revenues Before Transfers	691,610,595
Office of Criminal Justice and Planning Programs		2,574,944	Transfers In	
Library		200,327	Total Transfers In from Enterprises	4,899,105
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	342,874
Law Enforcement		896,508	Total General County Revenues and Transfers In	\$ 696,852,574
Other		26,389,826		
Total State		262,756,618		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Stanislaus

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,706,946	Total Roads	24,141,401
Clerk of the Board	—	Total Transportation Terminals	341,439
Administrative Officer	6,603,805	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	8,310,751	Total Public Ways and Facilities	24,482,840
Finance		Health	
Auditor-Controller	4,240,726	Total Public Health	30,713,147
Treasurer-Tax Collector	2,943,766	Total Medical Care	20,937,878
Assessor	5,969,186	Total Mental Health	56,901,039
Other	525,012	Total Drug and Alcohol Abuse Services	5,766,789
Total Finance	13,678,690	Total Health	114,318,853
Counsel		Sanitation	
County Counsel	2,449,980	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,449,980	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	3,723,623	Administration	126,329,932
Total Communications	—	Aid Programs - Cash (Grants)	2,907,123
Total Property Management	8,073,455	Total Welfare	129,237,055
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	105,270,130
Courts	—	Other	—
Other	7,346,996	Total Social Services	105,270,130
Total Plant Acquisition	7,346,996	General Relief	
Total Promotion	431,873	Aid to Indigents	—
Total Other General	14,019,680	Indigent Burial	—
Total General	58,035,048	Total General Relief	—
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	4,586,224	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,133,869	Workforce Investment Act (WIA)	10,201,115
Other Trial Court	6,831,410	Other	—
County Clerk	3,153,599	Total Other Public Assistance	10,201,115
Grand Jury (Including Audit)	107,510	Total Public Assistance	244,708,300
District Attorney-Prosecution	16,121,015	Education	
District Attorney-Family Support	17,126,345	Total School Administration	—
Public Defender	9,164,926	Total Library Services	10,754,439
Court Appointed Counsel	—	Total Agricultural Education	422,437
Other	—	Total Other Education	—
Total Judicial	58,224,898	Total Education	11,176,876
Total Police Protection	48,115,020	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	9,657,099
Adult Detention	31,039,566	Total Cultural Services	—
Juvenile Detention	12,244,339	Total Veteran Memorial Building	—
Probation	10,750,764	Total Small Craft Harbors	—
Total Detention and Correction	54,034,669	Total Recreation and Cultural	9,657,099
Total Fire Protection	1,463,870	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	13,871,287
Protective Inspection		Total Interest on Long-Term Debt	8,948,760
Agricultural Commissioner	4,331,292	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,815,867	Total Debt Service	22,820,047
Other	—	Total General County Expenditures Before Transfers	673,708,455
Total Protective Inspection	7,147,159	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	16,210,909
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	676
Coroner	1,580,090	Total General County Expenditures and Transfers Out	\$ 689,920,040
Emergency Services	3,039,269		
Planning and Zoning	5,312,954		
Pound	3,699,424		
Other	5,892,039		
Total Other Protection	19,523,776		
Total Public Protection	188,509,392		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 266,483,894	\$ 167,724,195	\$ 98,759,699

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 53,180,000	\$ 55,790,000
Total Pension Obligation Bonds				108,970,000	108,970,000	53,180,000	55,790,000
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	394,045
Capital Leases - Enterprise	—	—	—	—	—	—	24,770
Compensated Absences	—	—	—	—	—	—	26,162,113
Compensated Absences - Enterprise	—	—	—	—	—	—	1,252,291
General Fund Loan	—	—	—	—	—	—	16,836,730
Postclosure Landfill Liability	—	—	—	—	—	—	13,515,255
Total Other Long-Term Debt Schedule				—	—	—	58,185,204
County Total Bonds and Other Long-Term Debt				\$ 108,970,000	\$ 108,970,000	\$ 53,180,000	\$ 113,975,204

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 128,438,598
--------------------------------	-----------------------

* 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?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 61,125,524
Total Deductions from Revenues	26,689,688
Net Patient Revenue	34,435,836
Total Other Operating Revenues	5,088,862
Total Operating Revenue	39,524,698
Total Operating Expenses	48,894,047
Net Operating Income (Loss)	(9,369,349)
Total Non-Operating Revenue	1,704,359
Total Non-Operating Expenses	950,979
Net Non-Operating Income	753,380
Net Income Before Extraordinary Items	(8,615,969)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(8,615,969)
Transfers In from the County	15,501,381
Transfers Out to the County	319,887
Net Transfers In (Out)	15,181,494
Net Income (Loss)	\$ 6,565,525
Current Year Capital Outlay (Enterprise Activity)	\$ 760,922

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 287,647
Local Cash Grants	2,528,268
State Cash Grants	506,083
Federal Cash Grants	300,812
Other Revenues	112,080
Total Revenues	3,734,890
Purchased Transportation	2,251,234
Other Expenses	910,784
Total Expenses	3,162,018
Net Transit Income (Loss)	572,872
Gain or Loss on Disposal of Fixed Assets	20,167
Total Operator Net Income (Loss)	\$ 593,039
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 2007-08
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Stanislaus

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 13,768,929
Total Operating Expenses	16,897,719
Net Operating Income (Loss)	(3,128,790)
Total Non-Operating Revenues	2,533,753
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(595,037)
Transfers In from the County	345,480
Transfers Out to the County	—
Net Transfers In (Out)	345,480
Net Income (Loss)	\$ (249,557)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Jail Commissary

Total Operating Revenue	\$ 1,585,654
Total Operating Expense	1,560,530
Net Operating Income (Loss)	25,124
Total Non-Operating Revenue	60,879
Total Non-Operating Expenses	1,211
Income (Loss) Before Operating Transfers	84,792
Transfers In from the County	—
Transfers Out to the County	15,295
Net Transfers In (Out)	(15,295)
Net Income (Loss)	\$ 69,497
Current Year Capital Outlay	\$ —

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

Total Operating Revenue	\$ 2,781,076
Total Operating Expense	3,403,473
Net Operating Income (Loss)	(622,397)
Total Non-Operating Revenue	5,867,713
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	5,245,316
Transfers In from the County	364,048
Transfers Out to the County	4,563,923
Net Transfers In (Out)	(4,199,875)
Net Income (Loss)	\$ 1,045,441
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 (\$0.00125) local sales tax, referred to as Measure P. 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 P revenue in the amount of \$8.4 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Sutter

Taxes			Federal	
Property Taxes			Public Assistance Administration	5,757,741
County Wide Secured and Unsecured	\$	14,411,861	Public Assistance Programs	13,361,890
Less Than County Wide Funds - Secured and Unsecured		359,398	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		9,239,888	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		(132,355)	Health Grants	5,743,728
Total Property Taxes		23,878,792	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		4,540,025	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		847,655	DEA Programs/Drug and Alcohol Programs	1,173,066
Property Transfer		336,717	District Attorney Programs	56,741
Transient Lodging		77,288	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	4,265,834
Construction Development Taxes		488,025	Law Enforcement	253,376
Utility Users Tax		—	Other	205,924
Other		—	Total Federal	30,818,300
Total Other Taxes		6,289,710	Other Aid	
Total Taxes		30,168,502	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	2,105,430
Operations		—	Total Other Aid	2,105,430
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	187,971
Licenses, Permits and Franchises			Property Tax Administrative Fees	517,404
Animal Licenses		72,119	Auditing and Accounting Fees	2,500
Business Licenses		—	Communication Services	—
Construction Permits		343,015	Election Services	52,591
Road Privileges and Permits		28,555	Legal Services	58,238
Zoning Permits		—	Planning and Engineering Services	81,528
Franchises		2,091,514	Agricultural Services	169,490
Other		265,291	Civil Process Services	45,471
Total Licenses Permits and Franchises		2,800,494	Court Fees and Costs	1,018,078
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		470,889	Estate Fees	30,916
Other Court Fines		1,253,104	Human Services	82,765
Forfeitures and Penalties		243,456	Law Enforcement Services	995,406
Penalties and Cost on Delinquent Taxes		1,011,725	Recording Fees	354,988
Total Fines, Forfeitures and Penalties		2,979,174	Road and Street Services	783
Revenue from Use of Money and Property			Health Fees	347,852
Interest		2,503,024	Mental Health Services	890,628
Rents and Concessions		240,903	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		2,743,927	Institutional Care and Services	153,997
Aid from Other Governmental Agencies			Library Services	59,340
State			Park and Recreation Fees	—
Highway Users Tax		1,404,234	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	3,564
Realignment from the Vehicle License Fee Fund		7,315,215	Building Maintenance and Grounds	—
Public Assistance Administration		7,920,955	Administrative Services	106,561
Public Assistance Programs		6,917,628	Other	1,403,225
Realignment for Social Services		3,405,639	Total Charges for Current Services	6,563,296
Health:			Miscellaneous Revenue	
Aid for Mental Health		8,062,309	Other Sales	194,681
Realignment for Mental Health		3,809,625	Tobacco Settlement	872,553
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		—	Cancelled Warrants	—
Other Aid for Health		1,160,049	Other	2,087,066
Realignment for Health Services		1,578,050	Total Miscellaneous Revenue	3,154,300
Homeowners' Property Tax Relief		199,564	Other Financing Sources	
Open Space Tax Relief		262,304	Sale of Fixed Assets	119,037
SB90 Mandated Costs		189,948	Proceeds from the Sale of Bonds	—
Public Safety Fund		6,845,750	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	119,037
Supplemental Law Enforcement Services Fund (SLESF/COPS)		457,194	Total General County Revenues Before Transfers	137,696,398
Office of Criminal Justice and Planning Programs		572,970	Transfers In	
Library		198,888	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		109,954	Total General County Revenues and Transfers In	\$ 137,696,398
Other		5,833,662		
Total State		56,243,938		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Sutter

General		Public Ways and Facilities	
Board of Supervisors	\$ 406,132	Total Roads	7,645,236
Clerk of the Board	163,205	Total Transportation Terminals	113,126
Administrative Officer	1,015,065	Total Transportation Systems	—
Other	879,701	Total Parking Facilities	—
Total Legislative and Administrative	2,464,103	Total Public Ways and Facilities	7,758,362
Finance		Health	
Auditor-Controller	1,318,650	Total Public Health	10,774,903
Treasurer-Tax Collector	718,873	Total Medical Care	—
Assessor	2,183,746	Total Mental Health	26,932,897
Other	255,844	Total Drug and Alcohol Abuse Services	—
Total Finance	4,477,113	Total Health	37,707,800
Counsel		Sanitation	
County Counsel	1,006,128	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,006,128	Public Assistance	
Total Personnel	684,402	Welfare	
Total Elections	1,014,089	Administration	8,792,229
Total Communications	2,715,599	Aid Programs - Cash (Grants)	16,479,906
Total Property Management	3,130,178	Total Welfare	25,272,135
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	5,012,176
Courts	—	Other	—
Other	1,452,178	Total Social Services	5,012,176
Total Plant Acquisition	1,452,178	General Relief	
Total Promotion	—	Aid to Indigents	45,941
Total Other General	7,063,236	Indigent Burial	—
Total General	24,007,026	Total General Relief	45,941
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	39,085
Trial Court Maintenance of Effort (MOE)	678,681	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	326,678	Workforce Investment Act (WIA)	—
Other Trial Court	577,111	Other	—
County Clerk	223,708	Total Other Public Assistance	—
Grand Jury (Including Audit)	102,820	Total Public Assistance	30,369,337
District Attorney-Prosecution	3,198,220	Education	
District Attorney-Family Support	2,922,799	Total School Administration	—
Public Defender	553,161	Total Library Services	1,385,207
Court Appointed Counsel	—	Total Agricultural Education	215,451
Other	486,362	Total Other Education	—
Total Judicial	9,069,540	Total Education	1,600,658
Total Police Protection	7,904,356	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	372,248
Adult Detention	5,146,023	Total Cultural Services	281,243
Juvenile Detention	1,419,623	Total Veteran Memorial Building	169,742
Probation	3,583,218	Total Small Craft Harbors	—
Total Detention and Correction	10,148,864	Total Recreation and Cultural	823,233
Total Fire Protection	552,434	Debt Service	
Total Flood Control - Soil and Water Conservation	1,300,000	Total Retirement of Long-Term Debt	161,624
Protective Inspection		Total Interest on Long-Term Debt	169,465
Agricultural Commissioner	2,458,526	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	331,089
Other	—	Total General County Expenditures Before Transfers	134,762,782
Total Protective Inspection	2,458,526	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	530,467	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 134,762,782
Emergency Services	—		
Planning and Zoning	—		
Pound	—		
Other	201,090		
Total Other Protection	731,557		
Total Public Protection	32,165,277		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 143,181,156	\$ 37,672,520	\$ 105,508,636

County of Sutter

**Total Future Principal
and Interest Balance Due**

\$ 3,222,619

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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 2007-08
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?	No
Total Operating Revenue	\$ 140,017
Total Operating Expenses	167,949
Net Operating Income (Loss)	(27,932)
Total Non-Operating Revenue	56,364
Total Non-Operating Expenses	59,021
Income (Loss) Before Operating Transfers	(30,589)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (30,589)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: The Airport Enterprise was reclassified under the Governmental Funds to be consistent with the county's budget and financial statements.
Reference: Table 6, Statement of Enterprise/Activity Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Tehama

Taxes				Federal	
Property Taxes				Public Assistance Administration	8,494,687
County Wide Secured and Unsecured	\$	9,898,033		Public Assistance Programs	7,068,184
Less Than County Wide Funds - Secured and Unsecured		2,909,531		Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		6,039,051		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—		Community Development Block Grant	185,276
Prior Year Secured and Unsecured		22,062		Health Grants	—
Total Property Taxes		18,868,677		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,680,732		Office of Criminal Justice and Planning Programs	144,473
Transportation Tax (Non-Transit)		1,122,946		DEA Programs/Drug and Alcohol Programs	—
Property Transfer		200,092		District Attorney Programs	(66,243)
Transient Lodging		28,048		Aging Programs	—
Timber Yield		147,894		Senior Citizens Programs	205,071
Aircraft		59,041		Road Projects	5,101,551
Construction Development Taxes		—		Law Enforcement	135,660
Utility Users Tax		—		Other	1,328,622
Other		1,657		Total Federal	22,597,281
Total Other Taxes		3,240,410		Other Aid	
Total Taxes		22,109,087		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	488,001
Operations		—		Total Other Aid	488,001
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	217,368
Licenses, Permits and Franchises				Property Tax Administrative Fees	209,989
Animal Licenses		74,536		Auditing and Accounting Fees	271,185
Business Licenses		15,004		Communication Services	—
Construction Permits		456,779		Election Services	12,384
Road Privileges and Permits		13,538		Legal Services	103,837
Zoning Permits		24,365		Planning and Engineering Services	111,443
Franchises		922,982		Agricultural Services	324,952
Other		390,213		Civil Process Services	41,749
Total Licenses Permits and Franchises		1,897,417		Court Fees and Costs	1,168,257
Fines, Forfeitures and Penalties				Booking Fees	51,339
Vehicle Code Fines		760,003		Estate Fees	41,114
Other Court Fines		1,023,341		Human Services	17,461
Forfeitures and Penalties		20,390		Law Enforcement Services	257,137
Penalties and Cost on Delinquent Taxes		710,048		Recording Fees	467,111
Total Fines, Forfeitures and Penalties		2,513,782		Road and Street Services	468,758
Revenue from Use of Money and Property				Health Fees	635,161
Interest		1,859,012		Mental Health Services	3,166,614
Rents and Concessions		146,529		California Children Services	286
Royalties		—		Sanitation Services	—
Total Revenue from the Use of Money and Property		2,005,541		Institutional Care and Services	32,631
Aid from Other Governmental Agencies				Library Services	9,426
State				Park and Recreation Fees	26,166
Highway Users Tax		2,231,530		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	147,514
Realignment from the Vehicle License Fee Fund		4,263,977		Building Maintenance and Grounds	—
Public Assistance Administration		5,185,795		Administrative Services	19,470
Public Assistance Programs		4,732,036		Other	842,088
Realignment for Social Services		6,092,783		Total Charges for Current Services	8,643,440
Health:				Miscellaneous Revenue	
Aid for Mental Health		1,523,508		Other Sales	10,410
Realignment for Mental Health		1,733,174		Tobacco Settlement	—
Medically Indigent Adults		—		Welfare Repayments	329,376
Alcohol and Drug Abuse		1,449,640		Cancelled Warrants	—
Other Aid for Health		1,963,962		Other	726,709
Realignment for Health Services		1,060,258		Total Miscellaneous Revenue	1,066,495
Homeowners' Property Tax Relief		235,918		Other Financing Sources	
Open Space Tax Relief		961,091		Sale of Fixed Assets	15,579
SB90 Mandated Costs		91,261		Proceeds from the Sale of Bonds	—
Public Safety Fund		3,646,527		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	15,579
Supplemental Law Enforcement Services Fund (SLESF/COPS)		326,372		Total General County Revenues Before Transfers	104,501,679
Office of Criminal Justice and Planning Programs		98,221		Transfers In	
Library		23,730		Total Transfers In from Enterprises	—
District Attorney Programs		548,578		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		523,904			
Other		6,472,791		Total General County Revenues and Transfers In	\$ 104,501,679
Total State		43,165,056			

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Tehama

General		Public Ways and Facilities	
Board of Supervisors	\$ 591,401	Total Roads	13,181,506
Clerk of the Board	126,038	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	1,167,186
Other	90,408	Total Parking Facilities	—
Total Legislative and Administrative	807,847	Total Public Ways and Facilities	14,348,692
Finance		Health	
Auditor-Controller	666,224	Total Public Health	3,730,418
Treasurer-Tax Collector	514,224	Total Medical Care	1,547,289
Assessor	1,364,949	Total Mental Health	7,340,211
Other	238,780	Total Drug and Alcohol Abuse Services	1,629,519
Total Finance	2,784,177	Total Health	14,247,437
Counsel		Sanitation	
County Counsel	598,331	Total Refuse Collection and Disposal	14,362
Other	29,992	Total Sanitation	14,362
Total Counsel	628,323	Public Assistance	
Total Personnel	512,355	Welfare	
Total Elections	506,346	Administration	15,787,302
Total Communications	—	Aid Programs - Cash (Grants)	16,271,715
Total Property Management	1,173,410	Total Welfare	32,059,017
Plant Acquisition		Social Services	
Jails	76,271	Administration and Programs	335,873
Courts	—	Other	—
Other	4,106,429	Total Social Services	335,873
Total Plant Acquisition	4,182,700	General Relief	
Total Promotion	50,600	Aid to Indigents	261,009
Total Other General	108,030	Indigent Burial	17,513
Total General	10,753,788	Total General Relief	278,522
Public Protection		Total Care of Court Wards	168,301
Judicial		Total Veteran Services	36,959
Trial Court Maintenance of Effort (MOE)	627,960	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	390,902	Workforce Investment Act (WIA)	—
Other Trial Court	2,232	Other	824,662
County Clerk	126,038	Total Other Public Assistance	824,662
Grand Jury (Including Audit)	10,802	Total Public Assistance	33,703,334
District Attorney-Prosecution	1,810,728	Education	
District Attorney-Family Support	1,732,676	Total School Administration	—
Public Defender	715,474	Total Library Services	512,086
Court Appointed Counsel	—	Total Agricultural Education	117,650
Other	36,470	Total Other Education	—
Total Judicial	5,453,282	Total Education	629,736
Total Police Protection	7,508,729	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	116,178
Adult Detention	3,823,425	Total Cultural Services	—
Juvenile Detention	1,858,644	Total Veteran Memorial Building	101,770
Probation	2,479,954	Total Small Craft Harbors	—
Total Detention and Correction	8,162,023	Total Recreation and Cultural	217,948
Total Fire Protection	3,224,771	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	974,667
Protective Inspection		Total Interest on Long-Term Debt	408,945
Agricultural Commissioner	770,702	Total Interest on Short-Term Notes and Warrants	85,386
Building Inspector	872,842	Total Debt Service	1,468,998
Other	—	Total General County Expenditures Before Transfers	103,277,064
Total Protective Inspection	1,643,544	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	756,547
Local Agency Formation Commission (LAFCO)	3,241	Operating Transfers Between Funds Other Than	—
Recorder	253,203	Governmental and Enterprise	—
Coroner	283,273	Total General County Expenditures and Transfers Out	\$ 104,033,611
Emergency Services	229,898		
Planning and Zoning	538,670		
Pound	331,207		
Other	260,928		
Total Other Protection	1,900,420		
Total Public Protection	27,892,769		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 40,538,927	\$ 23,503,700	\$ 17,035,227

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	—	—	—	—	—	—	\$ 3,337,555
Lease Purchase Live Scan	—	—	—	—	—	—	20,393
Lease Purchase-Road Dept	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	3,357,948
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 3,357,948

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 12,579,762
--------------------------------	----------------------

* Maximum Repayment Obligation, Ending 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	(8,752)
Net Patient Revenue	8,752
Total Other Operating Revenues	—
Total Operating Revenue	8,752
Total Operating Expenses	394,645
Net Operating Income (Loss)	(385,893)
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	(385,893)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(385,893)
Transfers In from the County	756,547
Transfers Out to the County	—
Net Transfers In (Out)	756,547
Net Income (Loss)	\$ 370,654
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 79,855
Local Cash Grants	680,237
State Cash Grants	172,388
Federal Cash Grants	219,983
Other Revenues	20,140
Total Revenues	1,172,603
Purchased Transportation	968,657
Other Expenses	324,121
Total Expenses	1,292,778
Net Transit Income (Loss)	(120,175)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (120,175)
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 2007-08
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tehama

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: Revenues for Aid from Other Governmental Agencies - Federal, District Attorney Programs, reflect a negative balance of (\$66,243) due to an accrual reversal. No actual current year revenues were received.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Trinity

Taxes				Federal	
Property Taxes				Public Assistance Administration	1,937,695
County Wide Secured and Unsecured	\$	3,404,051		Public Assistance Programs	2,244,921
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	1,427,103
Property Tax In-Lieu of Vehicle License Fees		1,426,588		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—		Community Development Block Grant	1,522,086
Prior Year Secured and Unsecured		413,953		Health Grants	224,260
Total Property Taxes		5,244,592		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		782,780		Office of Criminal Justice and Planning Programs	233,334
Transportation Tax (Non-Transit)		188,736		DEA Programs/Drug and Alcohol Programs	650,806
Property Transfer		61,635		District Attorney Programs	18,037
Transient Lodging		193,473		Aging Programs	—
Timber Yield		194,353		Senior Citizens Programs	—
Aircraft		—		Road Projects	961,035
Construction Development Taxes		—		Law Enforcement	495,190
Utility Users Tax		—		Other	5,592,688
Other		—		Total Federal	15,307,155
Total Other Taxes		1,420,977		Other Aid	
Total Taxes		6,665,569		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	276,348
Operations		—		Total Other Aid	276,348
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	142,053
Licenses, Permits and Franchises				Property Tax Administrative Fees	2,096
Animal Licenses		25,355		Auditing and Accounting Fees	36,399
Business Licenses		—		Communication Services	—
Construction Permits		369,659		Election Services	93,649
Road Privileges and Permits		—		Legal Services	6,675
Zoning Permits		10,860		Planning and Engineering Services	112,299
Franchises		36,861		Agricultural Services	1,391
Other		128,935		Civil Process Services	18,780
Total Licenses Permits and Franchises		571,670		Court Fees and Costs	—
Fines, Forfeitures and Penalties				Booking Fees	12,198
Vehicle Code Fines		197,029		Estate Fees	—
Other Court Fines		93,972		Human Services	7,728
Forfeitures and Penalties		18,674		Law Enforcement Services	72,145
Penalties and Cost on Delinquent Taxes		68,706		Recording Fees	59,354
Total Fines, Forfeitures and Penalties		378,381		Road and Street Services	318,977
Revenue from Use of Money and Property				Health Fees	66,655
Interest		523,674		Mental Health Services	68,531
Rents and Concessions		78,969		California Children Services	57,584
Royalties		—		Sanitation Services	—
Total Revenue from the Use of Money and Property		602,643		Institutional Care and Services	184,866
Aid from Other Governmental Agencies				Library Services	2,707
State				Park and Recreation Fees	11,773
Highway Users Tax		1,439,885		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	8,348
Realignment from the Vehicle License Fee Fund		1,726,848		Building Maintenance and Grounds	231,377
Public Assistance Administration		1,533,635		Administrative Services	229,001
Public Assistance Programs		1,722,556		Other	188,186
Realignment for Social Services		958,256		Total Charges for Current Services	1,932,772
Health:				Miscellaneous Revenue	
Aid for Mental Health		881,286		Other Sales	25,243
Realignment for Mental Health		484,090		Tobacco Settlement	143,955
Medically Indigent Adults		44,126		Welfare Repayments	23,479
Alcohol and Drug Abuse		352,387		Cancelled Warrants	—
Other Aid for Health		382,218		Other	824,044
Realignment for Health Services		453,334		Total Miscellaneous Revenue	1,016,721
Homeowners' Property Tax Relief		56,731		Other Financing Sources	
Open Space Tax Relief		43,840		Sale of Fixed Assets	159,776
SB90 Mandated Costs		20,151		Proceeds from the Sale of Bonds	—
Public Safety Fund		383,706		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	159,776
Supplemental Law Enforcement Services Fund (SLESF/COPS)		153,896		Total General County Revenues Before Transfers	47,570,086
Office of Criminal Justice and Planning Programs		141,886		Transfers In	
Library		5,444		Total Transfers In from Enterprises	—
District Attorney Programs		182,639		Operating Transfers Between Funds Other Than	—
Law Enforcement		782,972		Governmental and Enterprise	—
Other		8,909,165		Total General County Revenues and Transfers In	\$ 47,570,086
Total State		20,659,051			

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Trinity

General		Public Ways and Facilities	
Board of Supervisors	\$ 357,159	Total Roads	11,572,314
Clerk of the Board	47,716	Total Transportation Terminals	—
Administrative Officer	123,468	Total Transportation Systems	178,534
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	528,343	Total Public Ways and Facilities	11,750,848
Finance		Health	
Auditor-Controller	431,653	Total Public Health	2,645,124
Treasurer-Tax Collector	295,457	Total Medical Care	19,882
Assessor	284,709	Total Mental Health	2,645,018
Other	522,144	Total Drug and Alcohol Abuse Services	845,290
Total Finance	1,533,963	Total Health	6,155,314
Counsel		Sanitation	
County Counsel	35,116	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	35,116	Public Assistance	
Total Personnel	123,468	Welfare	
Total Elections	192,856	Administration	4,348,430
Total Communications	—	Aid Programs - Cash (Grants)	2,645,755
Total Property Management	541,938	Total Welfare	6,994,185
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	572	Total Social Services	—
Total Plant Acquisition	572	General Relief	
Total Promotion	158,036	Aid to Indigents	—
Total Other General	1,199,405	Indigent Burial	37,137
Total General	4,313,697	Total General Relief	37,137
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	57,520
Trial Court Maintenance of Effort (MOE)	102,232	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	62,232	Workforce Investment Act (WIA)	—
Other Trial Court	18,501	Other	75,115
County Clerk	—	Total Other Public Assistance	75,115
Grand Jury (Including Audit)	26,900	Total Public Assistance	7,163,957
District Attorney-Prosecution	970,645	Education	
District Attorney-Family Support	648,525	Total School Administration	—
Public Defender	447,848	Total Library Services	265,642
Court Appointed Counsel	—	Total Agricultural Education	52,551
Other	—	Total Other Education	—
Total Judicial	2,276,883	Total Education	318,193
Total Police Protection	2,841,373	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	1,691,060	Total Cultural Services	—
Juvenile Detention	1,037,682	Total Veteran Memorial Building	—
Probation	1,146,437	Total Small Craft Harbors	—
Total Detention and Correction	3,875,179	Total Recreation and Cultural	—
Total Fire Protection	10,555	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	611,862
Protective Inspection		Total Interest on Long-Term Debt	929,890
Agricultural Commissioner	219,567	Total Interest on Short-Term Notes and Warrants	3,083,905
Building Inspector	742,322	Total Debt Service	4,625,657
Other	—	Total General County Expenditures Before Transfers	47,768,306
Total Protective Inspection	961,889	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	215,636
Local Agency Formation Commission (LAFCO)	12,654	Operating Transfers Between Funds Other Than	—
Recorder	148,081	Governmental and Enterprise	—
Coroner	29,493	Total General County Expenditures and Transfers Out	\$ 47,983,942
Emergency Services	132,974		
Planning and Zoning	665,540		
Pound	164,795		
Other	2,321,224		
Total Other Protection	3,474,761		
Total Public Protection	13,440,640		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 12,628,170	\$ 5,824,600	\$ 6,803,570

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 1,575,000	\$ 7,565,000
Total Pension Obligation Bonds				9,140,000	9,140,000	1,575,000	7,565,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	1,681,010
Compensated Absences - Enterprise	—	—	—	—	—	—	79,506
HELP II Hospital Equipment	—	—	—	—	—	—	8,732
Landfill Closure Loan	—	—	—	—	—	—	306,715
Postclosure Landfill Liability	—	—	—	—	—	—	3,022,869
PUD Hospital Funding Agreement	—	—	—	—	—	—	2,097,343
Total Other Long-Term Debt Schedule				—	—	—	7,196,175
County Total Bonds and Other Long-Term Debt				\$ 9,140,000	\$ 9,140,000	\$ 1,575,000	\$ 14,761,175

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 9,673,765
--------------------------------	---------------------

* Maximum Repayment Obligation, Ending 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	194,360
Net Non-Operating Income	(194,360)
Net Income Before Extraordinary Items	(194,360)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(194,360)
Transfers In from the County	215,636
Transfers Out to the County	—
Net Transfers In (Out)	215,636
Net Income (Loss)	\$ 21,276
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 15,184
Local Cash Grants	404,307
State Cash Grants	—
Federal Cash Grants	51,118
Other Revenues	10,055
Total Revenues	480,664
Purchased Transportation	50,395
Other Expenses	376,560
Total Expenses	426,955
Net Transit Income (Loss)	53,709
Gain or Loss on Disposal of Fixed Assets	(4,603)
Total Operator Net Income (Loss)	\$ 49,106
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 2007-08
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	\$ 18,408
Total Operating Expenses	67,469
Net Operating Income (Loss)	(49,061)
Total Non-Operating Revenue	1,594,423
Total Non-Operating Expenses	1,566,241
Income (Loss) Before Operating Transfers	(20,879)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (20,879)
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	\$ 2,256,758
Total Operating Expenses	2,200,318
Net Operating Income (Loss)	56,440
Total Non-Operating Revenues	160,570
Total Non-Operating Expenses	324,654
Income (Loss) Before Operating Transfers	(107,644)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (107,644)
Current Year Capital Outlay (Enterprise Activity)	\$ 89,981

Other Enterprise Statement of Revenues and Expenses: Cemetery

Total Operating Revenue	\$ 6,628
Total Operating Expense	7,616
Net Operating Income (Loss)	(988)
Total Non-Operating Revenue	865
Total Non-Operating Expenses	15,460
Income (Loss) Before Operating Transfers	(15,583)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (15,583)
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Tulare

Taxes			Federal	
Property Taxes			Public Assistance Administration	39,139,941
County Wide Secured and Unsecured	\$	44,726,869	Public Assistance Programs	63,535,677
Less Than County Wide Funds - Secured and Unsecured		9,822,540	Health Administration	4,887,411
Property Tax In-Lieu of Vehicle License Fees		43,532,810	Workforce Investment Act (WIA)	8,497,337
Voter Approved Indebtedness		—	Community Development Block Grant	2,647,197
Prior Year Secured and Unsecured		(4,153)	Health Grants	6,906,577
Total Property Taxes		98,078,066	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		9,405,006	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		3,250,029	DEA Programs/Drug and Alcohol Programs	2,053,875
Property Transfer		1,269,962	District Attorney Programs	11,564,285
Transient Lodging		898,730	Aging Programs	—
Timber Yield		89,498	Senior Citizens Programs	—
Aircraft		215,223	Road Projects	640,510
Construction Development Taxes		—	Law Enforcement	3,552,478
Utility Users Tax		—	Other	6,058,823
Other		4,062,738	Total Federal	149,484,111
Total Other Taxes		19,191,186	Other Aid	
Total Taxes		117,269,252	Other In-Lieu Taxes	16,786
Special Benefit Assessments			Other Governmental Agencies	8,570,543
Operations		—	Total Other Aid	8,587,329
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,395,838
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,885,485
Animal Licenses		72,269	Auditing and Accounting Fees	875,883
Business Licenses		2,400,411	Communication Services	286,461
Construction Permits		1,775,236	Election Services	514,634
Road Privileges and Permits		—	Legal Services	588,427
Zoning Permits		10,753	Planning and Engineering Services	1,550,118
Franchises		4,301,452	Agricultural Services	1,145,330
Other		445,470	Civil Process Services	259,702
Total Licenses Permits and Franchises		9,005,591	Court Fees and Costs	6,264,952
Fines, Forfeitures and Penalties			Booking Fees	829,642
Vehicle Code Fines		79,154	Estate Fees	117,659
Other Court Fines		2,156,972	Human Services	—
Forfeitures and Penalties		457,968	Law Enforcement Services	1,684,547
Penalties and Cost on Delinquent Taxes		4,150,871	Recording Fees	1,883,861
Total Fines, Forfeitures and Penalties		6,844,965	Road and Street Services	1,391,274
Revenue from Use of Money and Property			Health Fees	36,010,180
Interest		3,215,078	Mental Health Services	947,344
Rents and Concessions		908,664	California Children Services	1,513,517
Royalties		—	Sanitation Services	393,350
Total Revenue from the Use of Money and Property		4,123,742	Institutional Care and Services	623,881
Aid from Other Governmental Agencies			Library Services	193,950
State			Park and Recreation Fees	176,045
Highway Users Tax		7,782,028	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	2,194,915
Realignment from the Vehicle License Fee Fund		17,332,580	Building Maintenance and Grounds	—
Public Assistance Administration		52,954,792	Administrative Services	344,304
Public Assistance Programs		37,991,411	Other	8,635,221
Realignment for Social Services		14,700,247	Total Charges for Current Services	71,706,520
Health:			Miscellaneous Revenue	
Aid for Mental Health		17,112,844	Other Sales	438,932
Realignment for Mental Health		8,220,431	Tobacco Settlement	4,068,387
Medically Indigent Adults		—	Welfare Repayments	4,501,009
Alcohol and Drug Abuse		2,319,303	Cancelled Warrants	—
Other Aid for Health		5,150,797	Other	8,509,350
Realignment for Health Services		3,809,830	Total Miscellaneous Revenue	17,517,678
Homeowners' Property Tax Relief		665,839	Other Financing Sources	
Open Space Tax Relief		3,411,417	Sale of Fixed Assets	424,850
SB90 Mandated Costs		743,298	Proceeds from the Sale of Bonds	—
Public Safety Fund		22,789,443	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	424,850
Supplemental Law Enforcement Services Fund (SLESF/COPS)		635,464	Total General County Revenues Before Transfers	618,755,711
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		2,365,682	Total Transfers In from Enterprises	555,103
District Attorney Programs		4,282,391	Operating Transfers Between Funds Other Than Governmental and Enterprise	3,939,337
Law Enforcement		8,881,383	Total General County Revenues and Transfers In	\$ 623,250,151
Other		22,642,493		
Total State		233,791,673		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Tulare

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,145,367	Total Roads	29,434,454
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,213,775	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,359,142	Total Public Ways and Facilities	29,434,454
Finance		Health	
Auditor-Controller	1,115,243	Total Public Health	26,369,411
Treasurer-Tax Collector	2,708,742	Total Medical Care	36,579,018
Assessor	6,800,206	Total Mental Health	46,558,256
Other	390,079	Total Drug and Alcohol Abuse Services	9,290,985
Total Finance	11,014,270	Total Health	118,797,670
Counsel		Sanitation	
County Counsel	2,713,257	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,713,257	Public Assistance	
Total Personnel	976,317	Welfare	
Total Elections	2,116,844	Administration	33,174,680
Total Communications	1,362,913	Aid Programs - Cash (Grants)	113,114,407
Total Property Management	2,877,439	Total Welfare	146,289,087
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	69,244,909
Courts	—	Other	—
Other	900,235	Total Social Services	69,244,909
Total Plant Acquisition	900,235	General Relief	
Total Promotion	—	Aid to Indigents	2,775,560
Total Other General	6,359,890	Indigent Burial	—
Total General	30,680,307	Total General Relief	2,775,560
Public Protection		Total Care of Court Wards	461,955
Judicial		Total Veteran Services	234,097
Trial Court Maintenance of Effort (MOE)	1,554,495	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,031,219	Workforce Investment Act (WIA)	13,076,800
Other Trial Court	4,552,842	Other	2,208,757
County Clerk	438,270	Total Other Public Assistance	15,285,557
Grand Jury (Including Audit)	137,936	Total Public Assistance	234,291,165
District Attorney-Prosecution	18,009,618	Education	
District Attorney-Family Support	16,304,864	Total School Administration	—
Public Defender	7,967,934	Total Library Services	3,532,130
Court Appointed Counsel	—	Total Agricultural Education	837,600
Other	4,478,757	Total Other Education	—
Total Judicial	54,475,935	Total Education	4,369,730
Total Police Protection	37,610,378	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	3,236,178
Adult Detention	36,618,294	Total Cultural Services	159,896
Juvenile Detention	10,989,920	Total Veteran Memorial Building	—
Probation	11,731,895	Total Small Craft Harbors	—
Total Detention and Correction	59,340,109	Total Recreation and Cultural	3,396,074
Total Fire Protection	12,246,709	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	8,957,882
Protective Inspection		Total Interest on Long-Term Debt	4,042,690
Agricultural Commissioner	6,605,383	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,784,203	Total Debt Service	13,000,572
Other	461,317	Total General County Expenditures Before Transfers	622,040,008
Total Protective Inspection	9,850,903	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	2,024,612	Operating Transfers Between Funds Other Than	—
Recorder	810,352	Governmental and Enterprise	1,197,927
Coroner	—	Total General County Expenditures and Transfers Out	\$ 623,237,935
Emergency Services	—		
Planning and Zoning	8,050,956		
Pound	1,010,002		
Other	2,650,080		
Total Other Protection	14,546,002		
Total Public Protection	188,070,036		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,195,171,168	\$ 122,256,563	\$ 1,072,914,605

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 20,115,000	\$ 21,345,000
Total Pension Obligation Bonds				41,460,000	41,460,000	20,115,000	21,345,000
Other Long-Term Debt Schedule							
Equipment	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	18,784,854
Equipment - Wide Copier	—	—	—	—	—	—	5,854
Landfill Liability	—	—	—	—	—	—	43,835,602
Sheriff Compactor	—	—	—	—	—	—	—
Vehicle Lease 2003/04	—	—	—	—	—	—	163,549
Vehicles 04/05	—	—	—	—	—	—	519,025
Vehicles 2002/2003	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	63,308,884
County Total Bonds and Other Long-Term Debt				\$ 41,460,000	\$ 41,460,000	\$ 20,115,000	\$ 84,653,884

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 50,698,882
--------------------------------	----------------------

* Maximum Repayment Obligation, Ending 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	\$ 153,847
Local Cash Grants	1,597,101
State Cash Grants	1,243,715
Federal Cash Grants	—
Other Revenues	37,813
Total Revenues	3,032,476
Purchased Transportation	10,497
Other Expenses	1,273,802
Total Expenses	1,284,299
Net Transit Income (Loss)	1,748,177
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 1,748,177
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 2007-08
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	\$ 25,145
Total Operating Expenses	23,568
Net Operating Income (Loss)	1,577
Total Non-Operating Revenue	240,652
Total Non-Operating Expenses	74,607
Income (Loss) Before Operating Transfers	167,622
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 167,622
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	\$ 9,261,093
Total Operating Expenses	14,529,662
Net Operating Income (Loss)	(5,268,569)
Total Non-Operating Revenues	2,887,136
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(2,381,433)
Transfers In from the County	—
Transfers Out to the County	555,103
Net Transfers In (Out)	(555,103)
Net Income (Loss)	\$ (2,936,536)
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 2006, county voters approved an additional 1/2-cent (\$0.005) local sales tax, referred to as Measure R. This revenue is to provide funds for road and transportation improvement projects throughout Tulare County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure R revenue in the amount of \$4.1 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Tuolumne

Taxes			Federal	
Property Taxes			Public Assistance Administration	3,915,631
County Wide Secured and Unsecured	\$	17,079,944	Public Assistance Programs	7,441,661
Less Than County Wide Funds - Secured and Unsecured		2,577,536	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		5,585,632	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		6,807	Health Grants	230,231
Total Property Taxes		25,249,919	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,826,065	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,139,671	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		319,083	District Attorney Programs	1,560,525
Transient Lodging		1,515,725	Aging Programs	189,727
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	4,884
Construction Development Taxes		—	Law Enforcement	86,464
Utility Users Tax		—	Other	2,890,652
Other		—	Total Federal	16,319,775
Total Other Taxes		6,800,544	Other Aid	
Total Taxes		32,050,463	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	778,657
Operations		235,541	Total Other Aid	778,657
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		235,541	Assessments and Tax Collection Fees	105,497
Licenses, Permits and Franchises			Property Tax Administrative Fees	144,199
Animal Licenses		55,335	Auditing and Accounting Fees	240,156
Business Licenses		45	Communication Services	120,000
Construction Permits		1,336,906	Election Services	59,342
Road Privileges and Permits		55,144	Legal Services	545,038
Zoning Permits		182,133	Planning and Engineering Services	813,842
Franchises		641,169	Agricultural Services	5,000
Other		65,425	Civil Process Services	25,114
Total Licenses Permits and Franchises		2,336,157	Court Fees and Costs	360,302
Fines, Forfeitures and Penalties			Booking Fees	25,233
Vehicle Code Fines		—	Estate Fees	44,783
Other Court Fines		807,134	Human Services	33,137
Forfeitures and Penalties		23,002	Law Enforcement Services	801,047
Penalties and Cost on Delinquent Taxes		1,098,995	Recording Fees	470,907
Total Fines, Forfeitures and Penalties		1,929,131	Road and Street Services	688,290
Revenue from Use of Money and Property			Health Fees	930,112
Interest		618,425	Mental Health Services	239,752
Rents and Concessions		235,531	California Children Services	—
Royalties		—	Sanitation Services	1,333,151
Total Revenue from the Use of Money and Property		853,956	Institutional Care and Services	178,938
Aid from Other Governmental Agencies			Library Services	19,228
State			Park and Recreation Fees	223,009
Highway Users Tax		2,123,291	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	321,118
Realignment from the Vehicle License Fee Fund		3,297,512	Building Maintenance and Grounds	982,184
Public Assistance Administration		5,890,859	Administrative Services	621,119
Public Assistance Programs		1,364,373	Other	5,821,475
Realignment for Social Services		1,408,890	Total Charges for Current Services	15,151,973
Health:			Miscellaneous Revenue	
Aid for Mental Health		2,414,853	Other Sales	323,263
Realignment for Mental Health		1,090,906	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	70,926
Alcohol and Drug Abuse		763,183	Cancelled Warrants	4,894
Other Aid for Health		359,280	Other	405,899
Realignment for Health Services		824,517	Total Miscellaneous Revenue	804,982
Homeowners' Property Tax Relief		286,188	Other Financing Sources	
Open Space Tax Relief		106,042	Sale of Fixed Assets	34,656
SB90 Mandated Costs		130,187	Proceeds from the Sale of Bonds	—
Public Safety Fund		3,725,172	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	34,656
Supplemental Law Enforcement Services Fund (SLESF/COPS)		319,657	Total General County Revenues Before Transfers	101,784,566
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		55,730	Total Transfers In from Enterprises	—
District Attorney Programs		846,355	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,222,299		
Other		5,059,981	Total General County Revenues and Transfers In	\$ 101,784,566
Total State		31,289,275		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Tuolumne

General		Public Ways and Facilities	
Board of Supervisors	\$ 750,650	Total Roads	7,480,112
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	926,809	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,677,459	Total Public Ways and Facilities	7,480,112
Finance		Health	
Auditor-Controller	1,097,751	Total Public Health	4,792,050
Treasurer-Tax Collector	422,653	Total Medical Care	—
Assessor	1,294,529	Total Mental Health	5,472,705
Other	594,139	Total Drug and Alcohol Abuse Services	1,085,574
Total Finance	3,409,072	Total Health	11,350,329
Counsel		Sanitation	
County Counsel	989,656	Total Refuse Collection and Disposal	2,011,396
Other	—	Total Sanitation	2,011,396
Total Counsel	989,656	Public Assistance	
Total Personnel	812,765	Welfare	
Total Elections	707,557	Administration	10,250,876
Total Communications	1,165,447	Aid Programs - Cash (Grants)	7,122,925
Total Property Management	3,208,491	Total Welfare	17,373,801
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	1,203,055	Total Social Services	—
Total Plant Acquisition	1,203,055	General Relief	
Total Promotion	541,137	Aid to Indigents	—
Total Other General	7,118,557	Indigent Burial	—
Total General	20,833,196	Total General Relief	—
Public Protection		Total Care of Court Wards	311,481
Judicial		Total Veteran Services	157,449
Trial Court Maintenance of Effort (MOE)	277,573	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	184,845	Workforce Investment Act (WIA)	—
Other Trial Court	22,625	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	29,626	Total Public Assistance	17,842,731
District Attorney-Prosecution	1,767,366	Education	
District Attorney-Family Support	2,217,027	Total School Administration	—
Public Defender	788,572	Total Library Services	1,227,534
Court Appointed Counsel	313,220	Total Agricultural Education	188,556
Other	39,375	Total Other Education	—
Total Judicial	5,640,229	Total Education	1,416,090
Total Police Protection	10,608,496	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,326,008
Adult Detention	4,493,127	Total Cultural Services	55,632
Juvenile Detention	—	Total Veteran Memorial Building	—
Probation	2,905,353	Total Small Craft Harbors	—
Total Detention and Correction	7,398,480	Total Recreation and Cultural	1,381,640
Total Fire Protection	3,540,779	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	127,500
Protective Inspection		Total Interest on Long-Term Debt	—
Agricultural Commissioner	620,268	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	127,500
Other	—	Total General County Expenditures Before Transfers	95,440,422
Total Protective Inspection	620,268	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	4,175,043
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	169,181	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 99,615,465
Emergency Services	295,547		
Planning and Zoning	2,939,170		
Pound	802,701		
Other	982,577		
Total Other Protection	5,189,176		
Total Public Protection	32,997,428		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 103,193,481	\$ 41,282,855	\$ 61,910,626

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 127,500	\$ 6,467,500
Total Revenue Bonds				6,595,000	6,595,000	127,500	6,467,500
Other Long-Term Debt Schedule							
Closure/Postclosure Landfill Liability	—	—	—	—	—	—	6,718,444
Hospital Loan	—	—	—	—	—	—	1,807,851
Total Other Long-Term Debt Schedule				—	—	—	8,526,295
County Total Bonds and Other Long-Term Debt				\$ 6,595,000	\$ 6,595,000	\$ 127,500	\$ 14,993,795
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ —			

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 10,304,656
Total Deductions from Revenues	3,581,827
Net Patient Revenue	6,722,829
Total Other Operating Revenues	187,801
Total Operating Revenue	6,910,630
Total Operating Expenses	15,473,738
Net Operating Income (Loss)	(8,563,108)
Total Non-Operating Revenue	557,196
Total Non-Operating Expenses	234
Net Non-Operating Income	556,962
Net Income Before Extraordinary Items	(8,006,146)
Extraordinary Items	1,030,220
Income (Loss) Before Operating Transfers	(6,975,926)
Transfers In from the County	3,933,111
Transfers Out to the County	—
Net Transfers In (Out)	3,933,111
Net Income (Loss)	\$ (3,042,815)
Current Year Capital Outlay (Enterprise Activity)	\$ 18,413

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 251,167
Local Cash Grants	853,648
State Cash Grants	247,510
Federal Cash Grants	—
Other Revenues	376,789
Total Revenues	1,729,114
Purchased Transportation	1,186,156
Other Expenses	578,513
Total Expenses	1,764,669
Net Transit Income (Loss)	(35,555)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (35,555)
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 2007-08
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	\$ 413,361
Total Operating Expenses	755,854
Net Operating Income (Loss)	(342,493)
Total Non-Operating Revenue	33,084
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(309,409)
Transfers In from the County	49,108
Transfers Out to the County	—
Net Transfers In (Out)	49,108
Net Income (Loss)	\$ (260,301)
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	\$ 4,062,797
Total Operating Expense	3,838,069
Net Operating Income (Loss)	224,728
Total Non-Operating Revenue	1,800
Total Non-Operating Expenses	14,143
Income (Loss) Before Operating Transfers	212,385
Transfers In from the County	192,824
Transfers Out to the County	—
Net Transfers In (Out)	192,824
Net Income (Loss)	\$ 405,209
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: Visiting Nurse (VNA)

Total Operating Revenue	\$ 5,045,924
Total Operating Expense	5,236,694
Net Operating Income (Loss)	(190,770)
Total Non-Operating Revenue	482,814
Total Non-Operating Expenses	102,561
Income (Loss) Before Operating Transfers	189,483
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 189,483
Current Year Capital Outlay	\$ 32,618

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
2. Informational Note: Hospital Enterprise/Activity has decreased significantly because the county closed its acute hospital services.
Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Ventura

Taxes			Federal	
Property Taxes			Public Assistance Administration	35,025,935
County Wide Secured and Unsecured	\$	174,456,249	Public Assistance Programs	78,992,868
Less Than County Wide Funds - Secured and Unsecured		8,073,758	Health Administration	4,791,555
Property Tax In-Lieu of Vehicle License Fees		86,041,270	Workforce Investment Act (WIA)	5,856,114
Voter Approved Indebtedness		—	Community Development Block Grant	5,021,095
Prior Year Secured and Unsecured		843,591	Health Grants	12,642,130
Total Property Taxes		269,414,868	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		9,410,082	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,434,170	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		4,410,750	District Attorney Programs	13,656,343
Transient Lodging		255,720	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	2,047,451
Utility Users Tax		—	Other	5,554,078
Other		—	Total Federal	163,587,569
Total Other Taxes		15,510,722	Other Aid	
Total Taxes		284,925,590	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	20,273,811
Operations		—	Total Other Aid	20,273,811
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	8,780,433
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		1,217,127	Auditing and Accounting Fees	181,378
Business Licenses		4,842,717	Communication Services	—
Construction Permits		2,194,903	Election Services	2,252,438
Road Privileges and Permits		400,452	Legal Services	1,884,752
Zoning Permits		388,958	Planning and Engineering Services	6,336,655
Franchises		3,842,819	Agricultural Services	756,983
Other		4,447,174	Civil Process Services	336,063
Total Licenses Permits and Franchises		17,334,150	Court Fees and Costs	10,839,103
Fines, Forfeitures and Penalties			Booking Fees	1,346,152
Vehicle Code Fines		1,532,609	Estate Fees	41,128
Other Court Fines		2,247,996	Human Services	1,707,565
Forfeitures and Penalties		7,725,718	Law Enforcement Services	58,388,951
Penalties and Cost on Delinquent Taxes		1,966,950	Recording Fees	4,010,177
Total Fines, Forfeitures and Penalties		13,473,273	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	1,686,106
Interest		10,297,668	Mental Health Services	19,767,330
Rents and Concessions		814,175	California Children Services	2,922
Royalties		—	Sanitation Services	211,998
Total Revenue from the Use of Money and Property		11,111,843	Institutional Care and Services	5,334,806
Aid from Other Governmental Agencies			Library Services	269,092
State			Park and Recreation Fees	—
Highway Users Tax		12,763,589	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	300,516
Realignment from the Vehicle License Fee Fund		21,449,360	Building Maintenance and Grounds	—
Public Assistance Administration		33,774,560	Administrative Services	10,976,745
Public Assistance Programs		21,985,846	Other	21,905,568
Realignment for Social Services		14,946,295	Total Charges for Current Services	157,316,861
Health:			Miscellaneous Revenue	
Aid for Mental Health		31,726,581	Other Sales	1,894,911
Realignment for Mental Health		11,373,957	Tobacco Settlement	8,326,419
Medically Indigent Adults		—	Welfare Repayments	408,151
Alcohol and Drug Abuse		2,611,126	Cancelled Warrants	—
Other Aid for Health		6,339,709	Other	5,526,703
Realignment for Health Services		5,241,145	Total Miscellaneous Revenue	16,156,184
Homeowners' Property Tax Relief		1,813,663	Other Financing Sources	
Open Space Tax Relief		327,805	Sale of Fixed Assets	—
SB90 Mandated Costs		657,421	Proceeds from the Sale of Bonds	—
Public Safety Fund		60,748,970	Other Long-Term Debt Proceeds	6,374,800
Other:			Total Other Financing Sources	6,374,800
Supplemental Law Enforcement Services Fund (SLESF/COPS)		3,004,543	Total General County Revenues Before Transfers	956,034,239
Office of Criminal Justice and Planning Programs		2,939,392	Transfers In	
Library		135,996	Total Transfers In from Enterprises	—
District Attorney Programs		7,033,849	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		114,290	Total General County Revenues and Transfers In	\$ 956,034,239
Other		26,492,061		
Total State		265,480,158		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Ventura

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,306,631	Total Roads	35,290,453
Clerk of the Board	871,621	Total Transportation Terminals	—
Administrative Officer	9,557,331	Total Transportation Systems	—
Other	2,151,118	Total Parking Facilities	—
Total Legislative and Administrative	15,886,701	Total Public Ways and Facilities	35,290,453
Finance		Health	
Auditor-Controller	11,159,138	Total Public Health	66,953,264
Treasurer-Tax Collector	4,381,159	Total Medical Care	—
Assessor	13,287,661	Total Mental Health	52,925,021
Other	—	Total Drug and Alcohol Abuse Services	13,578,133
Total Finance	28,827,958	Total Health	133,456,418
Counsel		Sanitation	
County Counsel	5,293,446	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	5,293,446	Public Assistance	
Total Personnel	3,825,384	Welfare	
Total Elections	4,646,679	Administration	58,712,649
Total Communications	—	Aid Programs - Cash (Grants)	57,623,342
Total Property Management	6,897,361	Total Welfare	116,335,991
Plant Acquisition		Social Services	
Jails	29,383	Administration and Programs	39,612,104
Courts	51,953	Other	54,134
Other	11,083,015	Total Social Services	39,666,238
Total Plant Acquisition	11,164,351	General Relief	
Total Promotion	—	Aid to Indigents	664,707
Total Other General	2,453,549	Indigent Burial	—
Total General	78,995,429	Total General Relief	664,707
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	2,056,702	Workforce Investment Act (WIA)	5,766,463
Other Trial Court	8,671,800	Other	37,845,300
County Clerk	912,928	Total Other Public Assistance	43,611,763
Grand Jury (Including Audit)	310,696	Total Public Assistance	200,278,699
District Attorney-Prosecution	36,155,950	Education	
District Attorney-Family Support	19,971,348	Total School Administration	—
Public Defender	14,384,055	Total Library Services	10,958,552
Court Appointed Counsel	2,242,488	Total Agricultural Education	489,815
Other	—	Total Other Education	—
Total Judicial	96,723,651	Total Education	11,448,367
Total Police Protection	135,627,970	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	97,503,460	Total Cultural Services	—
Juvenile Detention	33,885,537	Total Veteran Memorial Building	—
Probation	15,619,639	Total Small Craft Harbors	—
Total Detention and Correction	147,008,636	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	21,630,642
Protective Inspection		Total Interest on Long-Term Debt	3,505,647
Agricultural Commissioner	3,272,789	Total Interest on Short-Term Notes and Warrants	7,342,055
Building Inspector	3,164,901	Total Debt Service	32,478,344
Other	735,466	Total General County Expenditures Before Transfers	898,601,550
Total Protective Inspection	7,173,156	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	57,040,718
Local Agency Formation Commission (LAFCO)	238,652	Operating Transfers Between Funds Other Than	—
Recorder	3,243,528	Governmental and Enterprise	1,736,057
Coroner	1,778,256	Total General County Expenditures and Transfers Out	\$ 957,378,325
Emergency Services	—		
Planning and Zoning	4,600,373		
Pound	4,832,681		
Other	5,426,937		
Total Other Protection	20,120,427		
Total Public Protection	406,653,840		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 995,323,363	\$ 273,861,761	\$ 721,461,602

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 154,510,000	\$ —
Total Pension Obligation Bonds				154,510,000	154,510,000	154,510,000	—
Federal Construction Loans							
Airports Fuel Facility	1998	—	—	500,000	—	217,211	265,881
Total Federal Construction Loans				500,000	—	217,211	265,881
Other Long-Term Debt Schedule							
Airports-LUFT	—	—	—	—	—	—	601,000
Claims Liability - Behav/Public Health	—	—	—	—	—	—	396,857
Claims Liability - Health Care Plan	—	—	—	—	—	—	3,979,641
Claims Liability - Medical Center	—	—	—	—	—	—	3,568,143
Compensated Absences	—	—	—	—	—	—	24,910,244
Enterprise Compensated Absences	—	—	—	—	—	—	5,920,714
Total Other Long-Term Debt Schedule				—	—	—	39,376,599
County Total Bonds and Other Long-Term Debt				\$ 155,010,000	\$ 154,510,000	\$ 154,727,211	\$ 39,642,480

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 115,241,381
--------------------------------	-----------------------

* Maximum Repayment Obligation, Ending 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	\$ 661,725,412
Total Deductions from Revenues	483,401,229
Net Patient Revenue	178,324,183
Total Other Operating Revenues	5,030,867
Total Operating Revenue	183,355,050
Total Operating Expenses	226,550,862
Net Operating Income (Loss)	(43,195,812)
Total Non-Operating Revenue	6,236,458
Total Non-Operating Expenses	1,517,408
Net Non-Operating Income	4,719,050
Net Income Before Extraordinary Items	(38,476,762)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(38,476,762)
Transfers In from the County	56,239,578
Transfers Out to the County	—
Net Transfers In (Out)	56,239,578
Net Income (Loss)	\$ 17,762,816
Current Year Capital Outlay (Enterprise Activity)	\$ 6,619,739

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 35,136
Local Cash Grants	305,170
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	8,909
Total Revenues	349,215
Purchased Transportation	303,970
Other Expenses	45,245
Total Expenses	349,215
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 2007-08
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	\$ 5,664,403
Total Operating Expenses	6,864,444
Net Operating Income (Loss)	(1,200,041)
Total Non-Operating Revenue	2,112,845
Total Non-Operating Expenses	163,276
Income (Loss) Before Operating Transfers	749,528
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 749,528
Current Year Capital Outlay (Enterprise Activity)	\$ 2,507,192

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	\$ 13,440,402
Total Operating Expense	9,382,246
Net Operating Income (Loss)	4,058,156
Total Non-Operating Revenue	852,710
Total Non-Operating Expenses	281,658
Income (Loss) Before Operating Transfers	4,629,208
Transfers In from the County	571,500
Transfers Out to the County	—
Net Transfers In (Out)	571,500
Net Income (Loss)	\$ 5,200,708
Current Year Capital Outlay	\$ 1,197,433

Other Enterprise Statement of Revenues and Expenses: Health Care

Total Operating Revenue	\$ 30,513,703
Total Operating Expense	29,703,501
Net Operating Income (Loss)	810,202
Total Non-Operating Revenue	508,458
Total Non-Operating Expenses	9,234
Income (Loss) Before Operating Transfers	1,309,426
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 1,309,426
Current Year Capital Outlay	\$ —

Table 6. Counties Annual Report — Fiscal Year 2007-08

Other Enterprise Statement of Revenues and Expenses:		Parks
Total Operating Revenue	\$	2,640,035
Total Operating Expense		3,788,533
Net Operating Income (Loss)		(1,148,498)
Total Non-Operating Revenue		3,424,159
Total Non-Operating Expenses		300,675
Income (Loss) Before Operating Transfers		1,974,986
Transfers In from the County		229,640
Transfers Out to the County		—
Net Transfers In (Out)		229,640
Net Income (Loss)	\$	2,204,626
Current Year Capital Outlay	\$	3,351,591

Comments

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
County of Yolo

Taxes			Federal	
Property Taxes			Public Assistance Administration	21,740,929
County Wide Secured and Unsecured	\$	17,447,605	Public Assistance Programs	13,939,648
Less Than County Wide Funds - Secured and Unsecured		2,816,068	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		20,061,962	Workforce Investment Act (WIA)	2,211,938
Voter Approved Indebtedness		—	Community Development Block Grant	1,098,332
Prior Year Secured and Unsecured		54,691	Health Grants	3,743,218
Total Property Taxes		40,380,326	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,062,762	Office of Criminal Justice and Planning Programs	445,334
Transportation Tax (Non-Transit)		768,356	DEA Programs/Drug and Alcohol Programs	1,883,984
Property Transfer		938,994	District Attorney Programs	3,244,892
Transient Lodging		87,709	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		54,301	Road Projects	2,890,380
Construction Development Taxes		—	Law Enforcement	673,140
Utility Users Tax		—	Other	1,145,283
Other		—	Total Federal	53,017,078
Total Other Taxes		4,912,122	Other Aid	
Total Taxes		45,292,448	Other In-Lieu Taxes	24,609
Special Benefit Assessments			Other Governmental Agencies	12,092,883
Operations		549,143	Total Other Aid	12,117,492
Capital Outlay		140,560	Charges for Current Services	
Total Special Benefit Assessments		689,703	Assessments and Tax Collection Fees	587,787
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,261,574
Animal Licenses		204,229	Auditing and Accounting Fees	43,257
Business Licenses		106,869	Communication Services	—
Construction Permits		10,892,758	Election Services	278,190
Road Privileges and Permits		63,796	Legal Services	548,538
Zoning Permits		264,719	Planning and Engineering Services	187,699
Franchises		484,284	Agricultural Services	214,832
Other		1,931,161	Civil Process Services	168,153
Total Licenses Permits and Franchises		13,947,816	Court Fees and Costs	2,078,980
Fines, Forfeitures and Penalties			Booking Fees	104,838
Vehicle Code Fines		204,839	Estate Fees	16,583
Other Court Fines		2,004,755	Human Services	128,567
Forfeitures and Penalties		1,945,149	Law Enforcement Services	1,329,895
Penalties and Cost on Delinquent Taxes		392,491	Recording Fees	1,199,970
Total Fines, Forfeitures and Penalties		4,547,234	Road and Street Services	53,746
Revenue from Use of Money and Property			Health Fees	2,057,583
Interest		3,774,172	Mental Health Services	4,549,247
Rents and Concessions		471,848	California Children Services	988
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		4,246,020	Institutional Care and Services	2,959,886
Aid from Other Governmental Agencies			Library Services	118,810
State			Park and Recreation Fees	112,150
Highway Users Tax		3,348,231	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	302
Realignment from the Vehicle License Fee Fund		6,479,634	Building Maintenance and Grounds	3,444
Public Assistance Administration		12,264,611	Administrative Services	431,287
Public Assistance Programs		10,016,026	Other	1,355,362
Realignment for Social Services		9,167,155	Total Charges for Current Services	19,791,668
Health:			Miscellaneous Revenue	
Aid for Mental Health		6,630,361	Other Sales	555,484
Realignment for Mental Health		4,598,013	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	661,795
Alcohol and Drug Abuse		1,500,159	Cancelled Warrants	45,570
Other Aid for Health		1,092,858	Other	1,279,425
Realignment for Health Services		1,522,122	Total Miscellaneous Revenue	2,542,274
Homeowners' Property Tax Relief		216,044	Other Financing Sources	
Open Space Tax Relief		1,283,038	Sale of Fixed Assets	244,686
SB90 Mandated Costs		1,694,583	Proceeds from the Sale of Bonds	—
Public Safety Fund		15,316,079	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	244,686
Supplemental Law Enforcement Services Fund (SLESF/COPS)		837,760	Total General County Revenues Before Transfers	248,577,513
Office of Criminal Justice and Planning Programs		362,453	Transfers In	
Library		89,834	Total Transfers In from Enterprises	—
District Attorney Programs		2,487,397	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		2,362,524		
Other		10,872,212	Total General County Revenues and Transfers In	\$ 248,577,513
Total State		92,141,094		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Yolo

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,450,114	Total Roads	13,252,424
Clerk of the Board	409,268	Total Transportation Terminals	—
Administrative Officer	2,327,209	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	4,186,591	Total Public Ways and Facilities	13,252,424
Finance		Health	
Auditor-Controller	1,659,641	Total Public Health	14,851,194
Treasurer-Tax Collector	778,370	Total Medical Care	10,315,260
Assessor	2,489,053	Total Mental Health	24,844,589
Other	764,465	Total Drug and Alcohol Abuse Services	4,179,741
Total Finance	5,691,529	Total Health	54,190,784
Counsel		Sanitation	
County Counsel	967,975	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	967,975	Public Assistance	
Total Personnel	3,523,978	Welfare	
Total Elections	2,545,185	Administration	27,138,155
Total Communications	1,373,692	Aid Programs - Cash (Grants)	28,049,859
Total Property Management	3,204,499	Total Welfare	55,188,014
Plant Acquisition		Social Services	
Jails	5,429,694	Administration and Programs	14,636,828
Courts	31,625	Other	—
Other	5,483,227	Total Social Services	14,636,828
Total Plant Acquisition	10,944,546	General Relief	
Total Promotion	—	Aid to Indigents	412,085
Total Other General	3,348,653	Indigent Burial	—
Total General	35,786,648	Total General Relief	412,085
Public Protection		Total Care of Court Wards	1,654,156
Judicial		Total Veteran Services	278,015
Trial Court Maintenance of Effort (MOE)	464,032	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	481,113	Workforce Investment Act (WIA)	2,262,887
Other Trial Court	2,251,881	Other	2,671,421
County Clerk	—	Total Other Public Assistance	4,934,308
Grand Jury (Including Audit)	135,100	Total Public Assistance	77,103,406
District Attorney-Prosecution	11,389,400	Education	
District Attorney-Family Support	5,943,756	Total School Administration	—
Public Defender	4,526,136	Total Library Services	4,253,935
Court Appointed Counsel	1,966,610	Total Agricultural Education	342,449
Other	608,572	Total Other Education	—
Total Judicial	27,766,600	Total Education	4,596,384
Total Police Protection	9,912,833	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	2,365,965
Adult Detention	13,810,843	Total Cultural Services	8,268
Juvenile Detention	4,957,566	Total Veteran Memorial Building	—
Probation	7,978,322	Total Small Craft Harbors	—
Total Detention and Correction	26,746,731	Total Recreation and Cultural	2,374,233
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	739,682
Protective Inspection		Total Interest on Long-Term Debt	1,269,823
Agricultural Commissioner	1,596,062	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	426,264	Total Debt Service	2,009,505
Other	225,716	Total General County Expenditures Before Transfers	265,748,762
Total Protective Inspection	2,248,042	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	311,631	Operating Transfers Between Funds Other Than	—
Recorder	980,320	Governmental and Enterprise	—
Coroner	682,613	Total General County Expenditures and Transfers Out	\$ 265,748,762
Emergency Services	836,505		
Planning and Zoning	3,660,205		
Pound	2,181,007		
Other	1,108,891		
Total Other Protection	9,761,172		
Total Public Protection	76,435,378		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,449,024,556	\$ 56,146,787	\$ 1,392,877,769

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 205,000	\$ 2,125,000
Total Special Assessment Bonds				2,330,000	2,330,000	205,000	2,125,000
State Construction Loans							
Water Well	2004	—	—	249,333	—	14,945	234,388
Total State Construction Loans				249,333	—	14,945	234,388
Other Long-Term Debt Schedule							
Davis Administration Building	—	—	—	—	—	—	175,000
Airport Master Plan	—	—	—	—	—	—	128,688
Capital Leases (Enterprise)	—	—	—	—	—	—	110,171
Capital Leases	—	—	—	—	—	—	30,674
Compensated Absences	—	—	—	—	—	—	6,804,361
Pre/Post Closure Liability	—	—	—	—	—	—	15,590,037
Total Other Long-Term Debt Schedule				—	—	—	22,838,931
County Total Bonds and Other Long-Term Debt				\$ 2,579,333	\$ 2,330,000	\$ 219,945	\$ 25,198,319

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 31,867,024

* Maximum Repayment Obligation, Ending 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 2007-08
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	\$ 152,418
Total Operating Expenses	407,151
Net Operating Income (Loss)	(254,733)
Total Non-Operating Revenue	106,851
Total Non-Operating Expenses	10,054
Income (Loss) Before Operating Transfers	(157,936)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (157,936)
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	\$ 7,643,058
Total Operating Expenses	1,889,238
Net Operating Income (Loss)	5,753,820
Total Non-Operating Revenues	2,136,121
Total Non-Operating Expenses	583
Income (Loss) Before Operating Transfers	7,889,358
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 7,889,358
Current Year Capital Outlay (Enterprise Activity)	\$ 3,120,345

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 2007-08
Statement of County Revenues
County of Yuba

Taxes			Federal	
Property Taxes			Public Assistance Administration	13,055,477
County Wide Secured and Unsecured	\$	13,088,871	Public Assistance Programs	9,111,959
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		8,728,748	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		20,553	Health Grants	—
Total Property Taxes		21,838,172	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,061,042	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,387,744	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		420,871	District Attorney Programs	3,790,366
Transient Lodging		306,336	Aging Programs	—
Timber Yield		54,157	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	666,358
Other		—	Total Federal	26,624,160
Total Other Taxes		5,230,150	Other Aid	
Total Taxes		27,068,322	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	2,510,922
Operations		—	Total Other Aid	2,510,922
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	401,010
Licenses, Permits and Franchises			Property Tax Administrative Fees	303,995
Animal Licenses		139,501	Auditing and Accounting Fees	65,696
Business Licenses		3,422	Communication Services	—
Construction Permits		2,316,198	Election Services	37,381
Road Privileges and Permits		102,244	Legal Services	233,265
Zoning Permits		275,981	Planning and Engineering Services	1,925,368
Franchises		1,232,327	Agricultural Services	102,594
Other		52,979	Civil Process Services	—
Total Licenses Permits and Franchises		4,122,652	Court Fees and Costs	383,700
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		399,355	Estate Fees	—
Other Court Fines		436,418	Human Services	54,106
Forfeitures and Penalties		—	Law Enforcement Services	921,617
Penalties and Cost on Delinquent Taxes		1,544,966	Recording Fees	105,116
Total Fines, Forfeitures and Penalties		2,380,739	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	2,091,135
Interest		2,424,559	Mental Health Services	—
Rents and Concessions		321,450	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		2,746,009	Institutional Care and Services	3,640,565
Aid from Other Governmental Agencies			Library Services	15,261
State			Park and Recreation Fees	—
Highway Users Tax		1,284,159	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	331,606
Realignment from the Vehicle License Fee Fund		5,681,043	Building Maintenance and Grounds	—
Public Assistance Administration		8,937,626	Administrative Services	—
Public Assistance Programs		8,215,096	Other	623,820
Realignment for Social Services		5,165,032	Total Charges for Current Services	11,236,235
Health:			Miscellaneous Revenue	
Aid for Mental Health		—	Other Sales	258,271
Realignment for Mental Health		—	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		323,294	Cancelled Warrants	3,486
Other Aid for Health		896,048	Other	7,096,239
Realignment for Health Services		786,120	Total Miscellaneous Revenue	7,357,996
Homeowners' Property Tax Relief		160,597	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	—
SB90 Mandated Costs		131,401	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,316,429	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		127,858	Total General County Revenues Before Transfers	136,720,224
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		159,046	Total Transfers In from Enterprises	32,275
District Attorney Programs		225,361	Operating Transfers Between Funds Other Than	—
Law Enforcement		608,569	Governmental and Enterprise	540,565
Other		17,655,510	Total General County Revenues and Transfers In	\$ 137,293,064
Total State		52,673,189		

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
County of Yuba

General		Public Ways and Facilities	
Board of Supervisors	\$ 412,977	Total Roads	26,906,529
Clerk of the Board	209,265	Total Transportation Terminals	—
Administrative Officer	696,146	Total Transportation Systems	—
Other	3,199,324	Total Parking Facilities	—
Total Legislative and Administrative	4,517,712	Total Public Ways and Facilities	26,906,529
Finance		Health	
Auditor-Controller	468,883	Total Public Health	6,680,893
Treasurer-Tax Collector	483,180	Total Medical Care	—
Assessor	1,477,915	Total Mental Health	—
Other	283,175	Total Drug and Alcohol Abuse Services	—
Total Finance	2,713,153	Total Health	6,680,893
Counsel		Sanitation	
County Counsel	580,522	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	580,522	Public Assistance	
Total Personnel	748,785	Welfare	
Total Elections	734,923	Administration	22,110,003
Total Communications	—	Aid Programs - Cash (Grants)	19,841,681
Total Property Management	858,045	Total Welfare	41,951,684
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	5,346,167
Courts	92,073	Other	1,812,306
Other	1,372,776	Total Social Services	7,158,473
Total Plant Acquisition	1,464,849	General Relief	
Total Promotion	1,345,256	Aid to Indigents	12,309
Total Other General	—	Indigent Burial	—
Total General	12,963,245	Total General Relief	12,309
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	254,717
Trial Court Maintenance of Effort (MOE)	273,437	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	414,700	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	1,865,096
County Clerk	—	Total Other Public Assistance	1,865,096
Grand Jury (Including Audit)	44,571	Total Public Assistance	51,242,279
District Attorney-Prosecution	2,271,417	Education	
District Attorney-Family Support	3,946,011	Total School Administration	—
Public Defender	958,491	Total Library Services	876,205
Court Appointed Counsel	331,583	Total Agricultural Education	41,222
Other	18,243	Total Other Education	—
Total Judicial	8,258,453	Total Education	917,427
Total Police Protection	11,732,371	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	8,421,653	Total Cultural Services	—
Juvenile Detention	3,547,143	Total Veteran Memorial Building	—
Probation	5,221,848	Total Small Craft Harbors	—
Total Detention and Correction	17,190,644	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	156,309	Total Retirement of Long-Term Debt	255,000
Protective Inspection		Total Interest on Long-Term Debt	38,601
Agricultural Commissioner	1,037,496	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,787,087	Total Debt Service	293,601
Other	—	Total General County Expenditures Before Transfers	144,678,709
Total Protective Inspection	3,824,583	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,800
Local Agency Formation Commission (LAFCO)	146,614	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 144,680,509
Emergency Services	957,308		
Planning and Zoning	2,546,225		
Pound	598,919		
Other	263,309		
Total Other Protection	4,512,375		
Total Public Protection	45,674,735		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 51,266,060	\$ 30,789,666	\$ 20,476,394

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ —	\$ 273,472	\$ 116,998
Total State Construction Loans				465,922	—	273,472	116,998
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	10,776,585
Compensated Absences - Airport	—	—	—	—	—	—	176,041
Total Other Long-Term Debt Schedule				—	—	—	10,952,626
County Total Bonds and Other Long-Term Debt				\$ 465,922	\$ —	\$ 273,472	\$ 11,069,624

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 1,003,314
--------------------------------	---------------------

* Maximum Repayment Obligation, Ending 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 2007-08
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	\$ 492,460
Total Operating Expenses	576,397
Net Operating Income (Loss)	(83,937)
Total Non-Operating Revenue	24,739
Total Non-Operating Expenses	70,336
Income (Loss) Before Operating Transfers	(129,534)
Transfers In from the County	1,800
Transfers Out to the County	32,275
Net Transfers In (Out)	(30,475)
Net Income (Loss)	\$ (160,009)
Current Year Capital Outlay (Enterprise Activity)	\$ 165,157

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: State realignment revenues and public health expenditures are both understated by \$2.4 million because they are reported net of County Medical Services Program offsets.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Revenues
Statewide Totals

Taxes				Federal	
Property Taxes				Public Assistance Administration	3,806,067,573
County Wide Secured and Unsecured	\$	6,988,754,218		Public Assistance Programs	3,475,846,587
Less Than County Wide Funds - Secured and Unsecured		500,718,390		Health Administration	584,626,009
Property Tax In-Lieu of Vehicle License Fees		3,634,249,903		Workforce Investment Act (WIA)	173,449,639
Voter Approved Indebtedness		103,878,855		Community Development Block Grant	104,763,931
Prior Year Secured and Unsecured		146,430,045		Health Grants	668,243,482
Total Property Taxes		11,374,031,411		Other:	
Other Taxes				Citizens Option for Public Safety (COPS)	575,009
Sales and Use Taxes		613,483,277		Office of Criminal Justice and Planning Programs	5,508,251
Transportation Tax (Non-Transit)		133,075,197		DEA Programs/Drug and Alcohol Programs	58,998,170
Property Transfer		206,101,983		District Attorney Programs	110,697,725
Transient Lodging		131,355,465		Aging Programs	43,821,607
Timber Yield		4,182,698		Senior Citizens Programs	46,572,052
Aircraft		30,303,112		Road Projects	111,655,583
Construction Development Taxes		17,778,390		Law Enforcement	146,997,184
Utility Users Tax		89,320,133		Other	417,157,910
Other		288,544,410		Total Federal	9,754,980,712
Total Other Taxes		1,514,144,665		Other Aid	
Total Taxes		12,888,176,076		Other In-Lieu Taxes	5,241,819
				Other Governmental Agencies	1,148,521,809
Special Benefit Assessments				Total Other Aid	1,153,763,628
Operations		18,042,360		Charges for Current Services	
Capital Outlay		148,547		Assessments and Tax Collection Fees	154,799,429
Total Special Benefit Assessments		18,190,907		Property Tax Administrative Fees	168,563,170
Licenses, Permits and Franchises				Auditing and Accounting Fees	82,425,610
Animal Licenses		24,312,362		Communication Services	43,065,227
Business Licenses		78,536,808		Election Services	50,078,492
Construction Permits		218,157,570		Legal Services	83,368,137
Road Privileges and Permits		14,314,935		Planning and Engineering Services	210,366,123
Zoning Permits		23,690,938		Agricultural Services	25,491,422
Franchises		126,954,727		Civil Process Services	26,205,149
Other		80,821,171		Court Fees and Costs	297,219,989
Total Licenses Permits and Franchises		566,788,511		Booking Fees	25,165,317
Fines, Forfeitures and Penalties				Estate Fees	16,244,003
Vehicle Code Fines		107,166,515		Human Services	40,300,762
Other Court Fines		400,495,251		Law Enforcement Services	1,434,366,042
Forfeitures and Penalties		164,838,781		Recording Fees	232,426,572
Penalties and Cost on Delinquent Taxes		449,474,310		Road and Street Services	144,156,402
Total Fines, Forfeitures and Penalties		1,121,974,857		Health Fees	385,455,842
Revenue from Use of Money and Property				Mental Health Services	309,554,525
Interest		990,940,915		California Children Services	42,204,255
Rents and Concessions		196,327,779		Sanitation Services	51,842,615
Royalties		1,638,241		Institutional Care and Services	741,879,451
Total Revenue from the Use of Money and Property		1,188,906,935		Library Services	21,618,323
Aid from Other Governmental Agencies				Park and Recreation Fees	87,449,939
State				Other:	
Highway Users Tax		514,691,385		Personnel Services	50,500,288
Motor Vehicle In-Lieu Tax		54,656,463		Building Maintenance and Grounds	43,097,757
Realignment From the Vehicle License Fee Fund		1,448,439,588		Administrative Services	72,313,874
Public Assistance Administration		2,577,105,118		Other	1,032,686,916
Public Assistance Programs		2,461,497,515		Total Charges for Current Services	5,872,845,631
Realignment for Social Services		1,508,933,442		Miscellaneous Revenue	
Health:				Other Sales	47,112,614
Aid for Mental Health		1,257,254,702		Tobacco Tax Settlement	252,977,065
Realignment for Mental Health		757,399,102		Welfare Repayments	26,105,108
Medically Indigent Adults		16,995,144		Cancelled Warrants	9,964,140
Alcohol and Drug Abuse		156,346,856		Other	767,896,435
Other Aid for Health		514,114,974		Total Miscellaneous Revenue	1,104,055,362
Realignment for Health Services		318,242,896		Other Financing Sources	
Homeowners' Property Tax Relief		72,570,990		Sale of Fixed Assets	20,327,399
Open Space Tax Relief		37,561,615		Proceeds from the Sale of Bonds	96,885,012
SB90 Mandated Costs		98,892,963		Other Long-Term Debt Proceeds	223,567,549
Public Safety Fund		2,584,339,708		Total Other Financing Sources	340,779,960
Other:				Total General County Revenues Before Transfers	50,382,086,800
Citizens Option for Public Safety (COPS)		133,817,008		Transfers In	
Office of Criminal Justice and Planning Programs		46,059,630		Total Transfers In from Enterprises	277,467,348
Library		18,148,064		Operating Transfers Between Funds Other Than	
District Attorney Programs		147,994,278		Governmental and Enterprise	47,269,886
Law Enforcement		184,598,361		Total General County Revenues and Transfers In	\$ 50,706,824,034
Other		1,461,964,419			
Total State		16,371,624,221			

Table 6. Counties Annual Report — Fiscal Year 2007-08
Statement of County Expenditures and Appropriation Limits
Statewide Totals

General		Public Ways and Facilities	
Board of Supervisors	\$ 136,338,836	Total Roads	1,884,260,694
Clerk of the Board	60,744,961	Total Transportation Terminals	1,122,503
Administrative Officer	207,986,944	Total Transportation Systems	12,292,585
Other	40,390,045	Total Parking Facilities	15,217,947
Total Legislative and Administrative	445,460,786	Total Public Ways and Facilities	1,912,893,729
Finance		Health	
Auditor-Controller	301,523,735	Total Public Health	2,951,344,239
Treasurer-Tax Collector	217,566,875	Total Medical Care	1,099,816,149
Assessor	531,707,427	Total Mental Health	3,751,928,867
Other	194,397,438	Total Drug and Alcohol Abuse Services	631,163,314
Total Finance	1,245,195,475	Total Health	8,434,252,569
Counsel		Sanitation	
County Counsel	169,456,691	Total Refuse Collection and Disposal	19,443,781
Other	934,455	Total Sanitation	19,443,781
Total Counsel	170,391,146	Public Assistance	
Total Personnel	183,180,244	Welfare	
Total Elections	269,296,797	Administration	4,567,314,750
Total Communications	201,309,566	Aid Programs - Cash (Grants)	5,343,177,435
Total Property Management	533,653,281	Total Welfare	9,910,492,185
Plant Acquisition		Social Services	
Jails	68,417,247	Administration and Programs	3,370,506,410
Courts	78,185,178	Other	140,485,932
Other	900,054,578	Total Social Services	3,510,992,342
Total Plant Acquisition	1,046,657,003	General Relief	
Total Promotion	76,334,572	Aid to Indigents	273,829,297
Total Other General	979,451,931	Indigent Burial	600,986
Total General	5,150,930,801	Total General Relief	274,430,283
Public Protection		Total Care of Court Wards	50,123,230
Judicial		Total Veteran Services	16,391,780
Trial Court Maintenance of Effort (MOE)	646,826,790	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	67,471,504	Workforce Investment Act (WIA)	233,069,262
Other Trial Court	603,307,779	Other	428,391,319
County Clerk	29,837,704	Total Other Public Assistance	661,460,581
Grand Jury (Including Audit)	8,023,613	Total Public Assistance	14,423,890,401
District Attorney-Prosecution	1,333,604,135	Education	
District Attorney-Family Support	756,093,504	Total School Administration	2,602,315
Public Defender	731,041,551	Total Library Services	480,166,397
Court Appointed Counsel	61,597,863	Total Agricultural Education	15,144,765
Other	59,792,718	Total Other Education	1,421,622
Total Judicial	4,297,597,161	Total Education	499,335,099
Total Police Protection	4,453,448,382	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	391,237,616
Adult Detention	2,770,206,208	Total Cultural Services	81,273,177
Juvenile Detention	1,058,630,612	Total Veteran Memorial Building	3,312,214
Probation	1,150,867,667	Total Small Craft Harbors	15,611,714
Total Detention and Correction	4,979,704,487	Total Recreation and Cultural	491,434,721
Total Fire Protection	483,797,855	Debt Service	
Total Flood Control - Soil and Water Conservation	13,384,781	Total Retirement of Long-Term Debt	985,013,172
Protective Inspection		Total Interest on Long-Term Debt	697,483,190
Agricultural Commissioner	167,911,371	Total Interest on Short-Term Notes and Warrants	57,485,297
Building Inspector	159,181,647	Total Debt Service	1,739,981,659
Other	15,917,071	Total General County Expenditures Before Transfers	48,407,327,342
Total Protective Inspection	343,010,089	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,825,431,305
Local Agency Formation Commission (LAFCO)	8,419,658	Operating Transfers Between Funds Other Than	
Recorder	165,424,712	Governmental and Enterprise	170,634,631
Coroner	105,166,502	Total General County Expenditures and Transfers Out	\$ 50,403,393,278
Emergency Services	91,519,191		
Planning and Zoning	396,666,204		
Pound	138,683,949		
Other	258,341,611		
Total Other Protection	1,164,221,827		
Total Public Protection	15,735,164,582		

Appropriation Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 54,387,061,064	\$ 15,487,811,802	\$ 38,899,249,262

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 11,239,062,414	\$ 10,731,186,608	\$ 3,833,589,744	\$ 6,897,596,864
Total Revenue Bonds	1,347,840,000	1,089,725,000	218,047,500	871,677,500
Total Special Assessment Bonds	727,808,174	628,478,654	260,409,916	368,068,738
Total Improvement Districts Bonds	19,204,371	18,488,200	17,651,674	836,526
Total Federal Construction Loans	9,640,461	—	1,256,061	5,069,881
Total State Construction Loans	41,309,677	—	9,147,274	20,928,316
Total Other Long-Term Debt Schedule	—	—	—	3,280,037,180
County Total Bonds and Other Long-Term Debt	\$ 13,384,865,097	\$ 12,467,878,462	\$ 4,340,102,169	\$ 11,444,215,005
Total Future Principal and Interest Balance Due				
Total Lease Obligations	\$ 10,329,771,821			

* 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	\$ 11,819,482,161
Total Deductions from Revenues	8,077,078,326
Net Patient Revenue	3,742,403,835
Total Other Operating Revenues	459,459,022
Total Operating Revenue	4,201,862,857
Total Operating Expenses	5,846,946,506
Net Operating Income (Loss)	(1,645,083,649)
Total Non-Operating Revenue	571,021,963
Total Non-Operating Expenses	360,877,042
Net Non-Operating Income	210,144,921
Net Income Before Extraordinary Items	(1,434,938,728)
Extraordinary Items	1,030,220
Income (Loss) Before Operating Transfers	(1,433,908,508)
Transfers In from the County	1,819,786,264
Transfers Out to the County	252,106,980
Net Transfers In (Out)	1,567,679,284
Net Income (Loss)	\$ 133,770,776
Current Year Capital Outlay	\$ 128,441,885

Transportation Enterprise Statement of Revenues and Expenses

Revenues

Passenger Fares	\$ 10,525,788
Local Cash Grants	59,634,486
State Cash Grants	9,376,825
Federal Cash Grants	14,069,497
Other Revenues	6,094,524
Total Revenues	99,701,120
Purchased Transportation	49,532,245
Other Expenses	40,905,919
Total Expenses	90,438,164
Net Transit Income (Loss)	\$ 9,262,956
Gain or Loss on Disposal of Fixed Assets	16,046
Total Operator Net Income (Loss)	\$ 9,279,002
Capital Additions to Equity	
Total Local Capital Grants	1,551,831
Total State Capital Grants	3,246,884
Total Federal Capital Grants	1,929,764
Non-Governmental Donations	
Total Capital Additions to Equity	

Table 6. Counties Annual Report — Fiscal Year 2007-08
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	\$ 279,662,573
Total Operating Expenses	272,201,442
Net Operating Income (Loss)	7,461,131
Total Non-Operating Revenue	176,204,620
Total Non-Operating Expenses	29,153,453
Income (Loss) Before Operating Transfers	154,512,298
Transfers In from the County	934,209
Transfers Out to the County	2,270,844
Net Transfers In (Out)	(1,336,635)
Net Income (Loss)	\$ 153,175,663
Current Year Capital Outlay (Enterprise Activity)	\$ 168,178,267

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Total Operating Revenue	\$ 474,089,205
Total Operating Expenses	476,677,605
Net Operating Income (Loss)	(2,588,400)
Total Non-Operating Revenues	94,728,026
Total Non-Operating Expenses	41,889,629
Income (Loss) Before Operating Transfers	50,249,997
Transfers In from the County	1,452,610
Transfers Out to the County	17,506,757
Net Transfers In (Out)	(16,054,147)
Net Income (Loss)	\$ 34,195,850
Current Year Capital Outlay (Enterprise Activity)	\$ 67,494,835

Other Enterprise Statement of Revenues and Expenses	
Total Operating Revenue	\$ 96,876,852
Total Operating Expense	94,348,022
Net Operating Income (Loss)	2,528,830
Total Non-Operating Revenue	14,730,229
Total Non-Operating Expenses	1,794,266
Income (Loss) Before Operating Transfers	15,464,793
Transfers In from the County	3,258,222
Transfers Out to the County	5,582,767
Net Transfers In (Out)	(2,324,545)
Net Income (Loss)	\$ 13,140,248
Current Year Capital Outlay	\$ 5,123,107

This Page Intentionally Left Blank



Supplemental Information

**Appendix A: Revenue Sources and Expenditure Functions of
the City and County of San Francisco for the
Fiscal Year Ended June 30, 2008**

**Appendix B: Percentage of Local Sales Tax Collected Within
Cities Allocated to Counties as of July 1, 2008**

Appendix C: Definitions

State Controller's Office Publication List

Acknowledgements

This Page Intentionally Left Blank

Appendix A

Revenue Sources and Expenditure Functions of the City and County of San Francisco Year Ended June 30, 2008

Revenues	Amount
Taxes	
Property Taxes	
Secured and Unsecured Property Tax	\$ 822,360,578
Property Tax In-Lieu of Vehicle License Fees	137,151,297
Voter Approved Indebtedness Property Tax	134,287,709
Prior Year Secured and Unsecured	33,465,977
Total Property Taxes	\$ 1,127,265,561
Other Taxes	
Sales and Use Taxes	\$ 108,614,041
Transportation Tax (Non-Transit)	16,109,194
Transportation Tax (Transit)	119,688,928
Property Transfer	86,219,184
Transient Lodging Tax	219,089,167
Construction Development Taxes	—
Utility Users Tax	90,355,487
Employers Payroll Tax	387,008,239
Other	120,267,731
Total Other Taxes	\$ 1,147,351,971
Total Taxes	\$ 2,274,617,532
Special Benefit Assessments	
Operations	\$ —
Total Special Benefit Assessments	\$ —
Licenses, Permits, and Franchises	
Animal Licenses	\$ 261,251
Business Licenses	9,088,174
Construction Permits	27,472,759
Street and Curb Permits	98,450
Franchises	17,526,417
Other	9,833,164
Total Licenses, Permits, and Franchises	\$ 64,280,215
Fines, Forfeitures, and Penalties	
Vehicle Code Fines	\$ 5,423,099
Other Court Fines	766,742
Forfeitures and Penalties	7,890,482
Penalties and Cost on Delinquent Taxes	5,698,152
Total Fines, Forfeitures, and Penalties	\$ 19,778,475
Revenue From Use of Money and Property	
Interest	\$ 107,110,141
Rents and Concessions	38,545,065
Royalties	—
Other	—
Total Revenue From Use of Money and Property	\$ 145,655,206
Aid From Other Governmental Agencies	
State	
Highway Users Tax	\$ 17,643,794
Motor Vehicle In-Lieu tax	54,867,002
Public Assistance Administration	59,393,275
Public Assistance Programs	45,100,167
Health	
Aid for Mental Health	65,717,844
Alcohol and Drug Abuse	19,342,275
Other Aid for Health	13,740,726

Appendix A

(continued)

City and County of San Francisco Year Ended June 30, 2008

Revenues	Amount
Other	
Homeowners Property Tax Relief	4,957,221
SB 90 Mandated Costs	7,908,163
Public Safety	69,686,916
Supplemental Law Enforcement Services Fund (SLESF/COPS)	—
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Civil Defense	—
Law Enforcement	—
Other	330,195,212
Total State	\$ 688,552,595
Federal	
Public Assistance Administration	\$ 45,401,401
Public Assistance Programs	152,438,732
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	4,188,668
Road Projects	7,484,490
Law Enforcement	—
Other	192,778,669
Total Federal	\$ 402,291,960
Other Aid	
Other In-Lieu Taxes	\$ —
Other Governmental Agencies	171,869,441
Total Other Aid	\$ 171,869,441
Charges for Current Services	
Assessments and Tax Collections Fees	\$ —
Zoning and Subdivision Fees	25,896,984
Special Police Department Services	58,953,653
Special Fire Department Services	7,611,141
Planning and Engineering Services	31,659,152
Court Fees and Costs	8,621,634
Law Enforcement Services	—
Recording Fees	2,716,616
Road and Street Services	1,486,476
Health Fees	32,387,763
Mental Health Services	—
California Childrens Services	—
Institutional Care and Services	3,873,872
Library Services	756,344
Park and Recreation Fees	14,125,200
Sewer Service Charges and Connection Fees	193,990,496
Parking Facilities	33,096,504
Golf Course Fees	11,080,860

Appendix A

(continued)

City and County of San Francisco

Year Ended June 30, 2008

Revenues	Amount
Water Service Charges and Connection Fees	232,833,485
Electric Revenues	119,854,709
Airport Revenues	530,654,082
Housing Revenues	17,173,359
Ports and Harbor Revenues	64,314,206
Hospital Revenues	544,034,152
Transit Revenues	164,405,707
Stadium Revenues	2,738,242
Quasi-External Transactions	72,729,825
Other	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	13,448,312
Total Charges for Current Services	\$ 2,188,442,774
Miscellaneous Revenue	
Welfare Repayments	\$ 87,978
Cancelled Warrants	2,847,840
Other	223,369,463
Total Miscellaneous Revenue	\$ 226,305,281
Other Financing Sources	
Sale of Fixed Assets	\$ 24,904,208
Proceeds From the Sale of Bonds	102,515,228
Other Long -Term Debt Proceeds	85,657
Total Other Financing Sources	\$ 127,505,093
Total Revenues	\$ 6,309,298,572

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2008

Expenditures	Amount
General	
Legislative and Administrative	
Legislative	\$ 10,233,580
Management and Support	802,729,330
Total Legislative and Administrative	\$ 812,962,910
Finance	
Auditor Controller	\$ 15,073,096
Treasurer and Tax Collector	20,380,739
Assessor	13,044,114
Total Finance	\$ 48,497,949
Counsel	
County Counsel	\$ 11,940,198
Total Counsel	\$ 11,940,198
Total Personnel	\$ —
Total Elections	\$ 26,889,601
Total Property Management	\$ —
Plant Acquisition	
Police	\$ 2,718,969
Courts	—
Public Transit	118,740,912
Airports	113,102,392
Other	511,957,154
Total Plant Acquisition	\$ 746,519,427
Total Promotion	\$ —
Total Other General	\$ —
Public Protection	
Judicial	
Trial Court Maintenance Effort (MOE)	\$ 34,361,367
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	—
District Attorney Prosecution	37,916,451
District Attorney Family Support	14,679,569
Public Defender	23,457,431
Court Appointed Counsel	—
Total Judicial	\$ 110,414,818
Total Police Protection	\$ 373,791,256
Detention and Correction	
Adult Detention	\$ 155,004,429
Juvenile Detention	35,525,702
Probation	11,417,299
Total Detention and Correction	\$ 201,947,430
Total Fire Protection	\$ 237,592,241
Community Development	
Planning	\$ 10,136,599
Construction and Engineering Regulation	72,030,023
Housing	118,023,157
Other	—
Total Community Development	\$ 200,189,779

Appendix A

(continued)

City and County of San Francisco Year Ended June 30, 2008

Expenditures	Amount
Other Protection	
Recorder	\$ —
Coroner	5,100,557
Emergency Services	—
Planning and Zoning	—
Pound	3,727,123
Street Lighting	2,503,140
Other	86,273,185
Total Other Protection	\$ 97,604,005
Total Public Protection	\$ 1,221,539,529
Public Ways and Facilities	
Roads	\$ 66,121,469
Airports	284,645,168
Transportation	577,362,308
Ports and Harbors	56,468,989
Parking Facilities	87,998,275
Other	1,636,187
Total Public Ways and Facilities	\$ 1,074,232,396
Health	
Hospitals and Sanitariums	\$ 766,572,726
Public Health	224,549,072
Medical Care	—
Mental Health	205,102,204
Drug and Alcohol Abuse Services	—
Other	84,945,173
Total Health	\$ 1,281,169,175
Sanitation	
Refuse Collection and Disposal	\$ —
Sewers	120,961,837
Total Sanitation	\$ 120,961,837
Public Assistance	
Welfare	
Administration	\$ 176,332,090
Aid Programs - Cash (Grants)	411,441,544
Total Welfare	\$ 587,773,634
Social Services	
Administration and Programs	\$ 21,625,612
Other	—
Total Social Services	\$ 21,625,612
General Relief	
Aid to Indigents	\$ —
Total General Relief	\$ —
Total Care of Court Wards	\$ —
Other Public Assistance	
Workforce Investment Act (WIA)	\$ 563,657
Other	—
Total Other Public Assistance	\$ 563,657
Total Public Assistance	\$ 609,962,903

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2008

Expenditures	Amount
Education	
Library Services	\$ 71,193,216
Total Education	<u>\$ 71,193,216</u>
Recreation and Cultural Services	
Recreation Facilities	\$ 96,620,860
Cultural Services	26,251,449
Sports Arena and Stadiums	2,634,743
Community Centers and Auditoriums	69,986,837
Small Craft Harbors	—
Other	32,976,298
Total Recreation and Cultural Services	<u>\$ 228,470,187</u>
Public Utilities	
Water	\$ 162,448,769
Electric	139,186,005
Other	1,596
Total Public Utilities	<u>\$ 301,636,370</u>
Total Other	<u>\$ —</u>
Debt Service	
Principal Payments on Long-Term Debt	\$ 256,446,948
Interest Payments on Long-Term Debt	334,664,387
Lease Payments and Other Payments on Long-Term Debt	29,562,547
Total Debt Service	<u>\$ 620,673,882</u>
Total Expenditures	<u><u>\$ 7,176,649,580</u></u>
Appropriations Limit	\$ 2,343,032,316
Total Annual Appropriations Subject to the Limit	<u>2,210,129,265</u>
Total Annual Appropriations Under/(Over) Appropriations Limit	<u><u>\$ 132,903,051</u></u>

Appendix B

Percentage of Local Sales Tax Collected Within Cities Allocated to Counties as of July 1, 2008 (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 %	Napa	None
Dublin, Livermore, and San Leandro	None	Nevada	None
Alpine	*	Orange	None
Amador	None	Placer	None
Butte	None	Plumas	—
Chico	5.0	Portola	5.0
Calaveras	—	Riverside	None
Angels Camp	5.0	Sacramento	None
Colusa	None	San Benito	None
Contra Costa	2.5	San Bernardino	None
Oakley	None	San Diego	None
Del Norte	None	San Francisco	**
El Dorado	None	San Joaquin	None
Fresno	None	San Luis Obispo	None
Fresno City	5.28	San Mateo	5.0
Clovis, Coalinga, Firebaugh, Fowler, Kerman, Kingsburg, Reedley, Sanger, and Selma	5.0	Santa Barbara	None
Mendota	1.5	Goleta	50.0
Glenn	None	Santa Clara	None
Humboldt	None	Santa Cruz	None
Imperial	None	Shasta	None
Inyo	None	Sierra	—
Kern	None	Loyalton	5.0
Kings	2.0	Siskiyou	None
Hanford	5.0	Solano	None
Lake	None	Sonoma	2.50
Lassen	—	Windsor	None
Susanville	5.0	Stanislaus	None
Los Angeles	None	Ceres, Modesto, Oakdale, and Turlock	5.0
Madera	—	Patterson and Riverbank	0.50
Chowchilla	8.0	Sutter	None
Madera City	6.0	Tehama	None
Marin	None	Corning and Red Bluff	10.0
Mariposa	*	Trinity	*
Mendocino	None	Tulare	5.0
Merced	None	Tuolumne	—
Merced City	7.5	Sonora	13.0
Los Banos	5.0	Ventura	3.3
Modoc	None	Ojai	None
Mono	None	Yolo	None
Monterey	None	Yuba	None

* The county has no incorporated cities.

** The city and county are consolidated.

— The county has no other cities.

This Page Intentionally Left Blank

Appendix C: Definitions

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

Aircraft Tax — An ad valorem property tax on the assessment of non-commercial aircraft that varies by tax rate area within the county. The revenue reported from the aircraft tax represents the county portion after application of a formula. This formula provides that, if the situs (i.e., source) of the assessment is within a city, the proceeds of the tax are divided among the city, the school district, and the county. If the situs is in an unincorporated area, the proceeds are shared equally by the school district and the county.

Budget Units — The classification of expenditures into appropriately identified accounting or cost centers deemed necessary or desirable for control of financial operations. Except as otherwise provided by law, such units may be devised at the discretion of the county board of supervisors.

Charges for Current Services — A revenue source that includes assessment and tax collection fees, auditing and accounting fees, communication services, election services, legal services, planning and engineering services, agricultural services, civil process services, court fees and costs, estate fees, humane services, law enforcement services, recording fees, road and street services, health fees, mental health services, California Children's Services, sanitation services, institutional care and services, library services, and park and recreation fees.

Current Expense — The total of expenditures for salaries and employee benefits, services and supplies, and other charges. Note: Road construction is classified as a current expense.

Debt Service — An expenditure function that includes retirement of long-term debt, interest on long-term debt, and interest on notes and warrants.

Enterprise — A proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. Enterprise activities are accounted for in a manner similar to a private business where service fees are the enterprise's primary support, such as golf courses, harbors, parks, parking, sanitation, and water services.

Enterprise/Activity — A combination of both enterprise and/or non-enterprise activities. Airport, hospital, and refuse operations may be reported in this publication as an enterprise or a non-enterprise (governmental) fund type.

Education — An expenditure function that includes school administration, library services, and agricultural education activities.

Appendix C (continued)

Fines, Forfeitures, and Penalties — A revenue source that includes vehicle code fines, other court fines, forfeitures and penalties, and penalties and interest on delinquent property taxes.

Fixed Assets — Tangible assets of significant value having a utility that extends beyond the current year.

Function — A group of activities aimed at accomplishing a certain purpose or end.

General — An expenditure function that includes legislative and administrative, finance, counsel, personnel, election, communication, property management, plant acquisition, and promotion activities.

Health and Sanitation — An expenditure function that includes public health, medical care, mental health, drug and alcohol abuse services, and sanitation costs.

In-Lieu Local Sales and Use Tax — A temporary revenue source created when Proposition 57, the California Economic Recovery Bond Act, was passed in March 2004, 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.

State Controller's Office Publication List

Reports published by the California State Controller's Office on local government financial transactions are available from the offices listed below. These reports are also available at www.sco.ca.gov.

Division of Accounting and Reporting

Assessed Valuation Annual Report

Cities Annual Report

Community Redevelopment Agencies Annual Report

Counties Annual Report

Public Retirement Systems Annual Report

Special Districts Annual Report

Streets and Roads Annual Report

Transit Operators and Non-Transit Claimants Annual Report

Transportation Planning Agencies Annual Report

Mail request to: **Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, California 94250
Phone: (916) 445-5153**

Division of Audits

Annual Financial Report of California K-12 Schools

Mail request to: **Division of Audits
Financial Audits Bureau
P. O. Box 942850
Sacramento, California 94250
Phone: (916) 324-8907**

STATE OF CALIFORNIA

Office of the State Controller

John Chiang State Controller

Executive Office

Collin Wong-Martinusen
Chief of Staff

John Hiber
Chief Operating Officer

Division of Accounting and Reporting

Michael J. Havey
Division Chief

Nancy E. Valle, CPA
Assistant Division Chief

Bureau of Reporting

Jocelyn J. Roubique
Bureau Chief

Local Government Policies Section

Michael Adams
Section Manager

Staff:

Jeanette Cosentino	Kori Kruger
Anita Dagan	Betty Ling
Wendy Dear	Cong Lu
Ryan Dibble	Ken Press
Thi Dinh	Scott Taylor
Brenda Hendrickson	Barb Williams

Editors:

Terrie Chrysler
Estelle Manticas