



JOHN CHIANG
California State Controller

January 9, 2012

**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, 2010. This 100th edition is published to assist public officials responsible for county management and planning, and to inform all those interested in the fiscal functions of county government.

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

Following are highlights of the financial activities of California's counties (excluding the City and County of San Francisco) for the fiscal year ended June 30, 2010:

- Total revenues decreased from \$55.9 billion in FY 2008-09 to \$55.8 billion in FY 2009-10, a decrease of 0.21%. State government, the largest revenue source, decreased by 0.81%, from \$16.1 billion to \$16.0 billion.
- Total expenditures decreased from \$56.7 billion in FY 2008-09 to \$55.8 billion in FY 2009-10, a decrease of 1.68%. Public protection, the largest expenditure, decreased by 3.17%, from \$16.1 billion to \$15.6 billion.
- Total outstanding long-term financial obligations increased from \$21.4 billion in FY 2008-09 to \$21.6 billion in FY 2009-10, an increase of 0.90%, mainly due to an increase of \$676.7 million in revenue bonds.

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

Sincerely,

Original signed by:

JOHN CHIANG
California State Controller

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Introduction

Fifty-seven county governments (excluding the City and County of San Francisco) reported revenues of \$55.8 billion for fiscal year 2009-10, a 0.21% decrease 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, \$16.0 billion (28.66%); property taxes, \$11.2 billion (20.02%); federal government, \$11.0 billion (19.76%); enterprise revenues, \$6.6 billion (11.86%); and charges for current services, \$5.8 billion (10.46%). These percentages are based on statewide total county revenues, other financing sources, and enterprise/activity revenues.

County expenditures totaled \$55.8 billion, a 1.68% decrease from the prior year. The four largest expenditures by dollar amount and percentage of total county expenditures were: public protection, \$15.6 billion (27.94%); public assistance, \$15.2 billion (27.32%); health and sanitation, \$8.5 billion (15.32%); and enterprise expenses, \$7.6 billion (13.66%). These percentages are based on statewide total county expenditures, other financing uses, and enterprise/activity expenses.

As of June 30, 2010, California's population (excluding the City and County of San Francisco) was estimated to be 37.8 million people. The three most populous counties were Los Angeles, San Diego, and Orange. They collectively represented 44.54% of the total population as follows: Los Angeles, 27.63%; San Diego, 8.53%; and Orange, 8.38%.

The three most populous counties received 43.24% of the statewide total county revenues and accounted for 42.15% of the statewide total county expenditures. Their respective percentages of statewide total county revenues and expenditures were: Los Angeles, 30.20% and 29.05%; San Diego, 7.23% and 7.22%; and Orange, 5.81% and 5.88%. These percentages are based on statewide total county revenues and other financing sources and statewide total county expenditures and other financing uses.

The State's 57 counties reported long-term financial obligations totaling \$21.6 billion, a 0.90% increase from the prior year. These obligations include general obligation bonds, pension obligation bonds, revenue bonds, improvement district bonds, special assessment act bonds, lease-purchase obligations, state and federal construction loans, and other long-term debt.

The City and County of San Francisco, because 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 2009-10 fiscal year were \$55.8 billion, a decrease of \$116.3 million (0.21%) from the prior year. County revenues (including other financing sources) of \$49.2 billion accounted for 88.15% of the total, with the remaining \$6.6 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, except Per Capita)

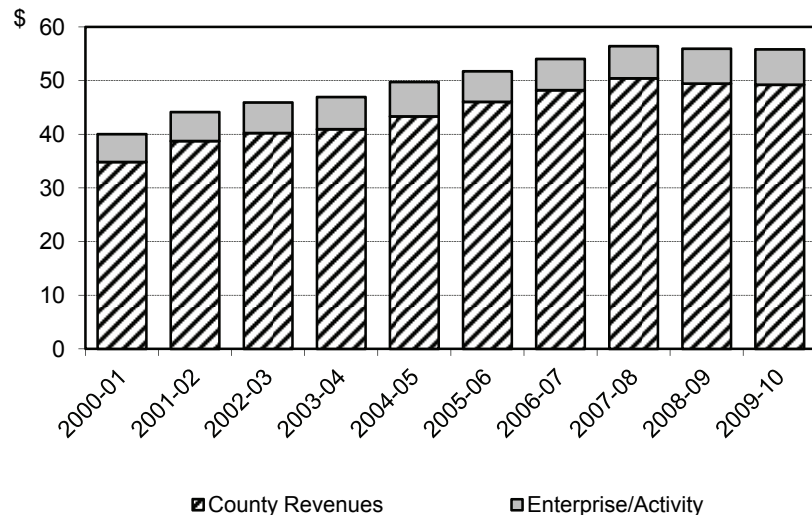
Year	County Revenues	Enterprise/ Activity	Total	Percentage Increase (Decrease) From Prior Year	Per Capita
2000-01	\$ 34,793,479	\$ 5,205,339	\$ 39,998,818	7.28 %	\$ 1,175.59
2001-02	38,694,307	5,400,379	44,094,686	10.24	1,287.68
2002-03	40,249,028	5,687,057	45,936,085	4.18	1,320.03
2003-04	40,950,347	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
2008-09	49,448,277	6,453,482	55,901,759	(0.87)	1,492.82
2009-10	49,172,489	6,612,942	55,785,431	(0.21)	1,476.12

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 2009-10 fiscal year, county revenues (including other financing sources) of \$49.2 billion represented a decrease of \$275.8 million (0.56%) from the prior year. The combined property tax, sales and use tax, and other local taxes provided 25.44% of total county revenues. The principal source of revenue was state government, at 32.52%. The federal government also was a major revenue source, at 22.41%.

Figure 3 presents further detail on county revenues by source and other financing sources. Figure 4 shows 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	2008-09	Percent of Total	2009-10	Percent of Total	Percentage Increase (Decrease) From Prior Year
Taxes					
Property	\$ 11,612,027	23.48 %	\$ 11,170,595	22.72 %	(3.08) %
Sales and Use	578,191	1.17	503,919	1.02	(12.85)
Other	869,196	1.76	834,600	1.70	(3.98)
Total Taxes	13,059,414	26.41	12,509,114	25.44	(4.21)
Special Benefit Assessments.....	11,496	0.02	11,410	0.02	(0.75)
Licenses, Permits, and Franchises	530,449	1.07	473,793	0.96	(10.68)
Fines, Forfeitures, and Penalties	1,105,668	2.24	1,128,854	2.30	2.10
Use of Money and Property	767,016	1.55	563,275 ¹	1.15	(26.56)
Intergovernmental Revenues					
State Agencies.....	16,121,332	32.60	15,990,197	32.52	(0.81)
Federal Agencies.....	9,849,863	19.92	11,020,829	22.41	11.89
Other Agencies	835,634	1.69	805,040	1.64	(3.66)
Total Intergovernmental Revenues.....	26,806,829	54.21	27,816,066	56.57	3.76
Charges for Current Services	5,771,930	11.67	5,836,487	11.87	(1.12)
Miscellaneous Revenue	808,146	1.64	704,369	1.43	(12.84)
Other Financing Sources	587,329	1.19	129,121 ²	0.26	(78.02)
Total	\$ 49,448,277	100.00 %	\$ 49,172,489	100.00 %	(0.56)

¹ The decrease in Use of Money and Property was due mainly to a general decrease in investment revenues as a result of the downturn in the economy.

² The decrease in Other Financing Sources was due mainly to increased proceeds reported by the counties of Kern and Santa Clara in the prior year.

Figure 4

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

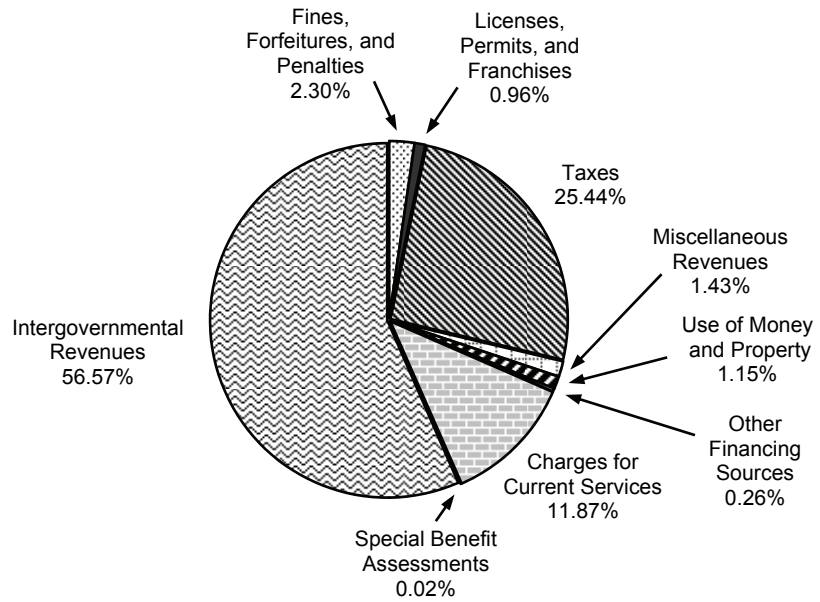
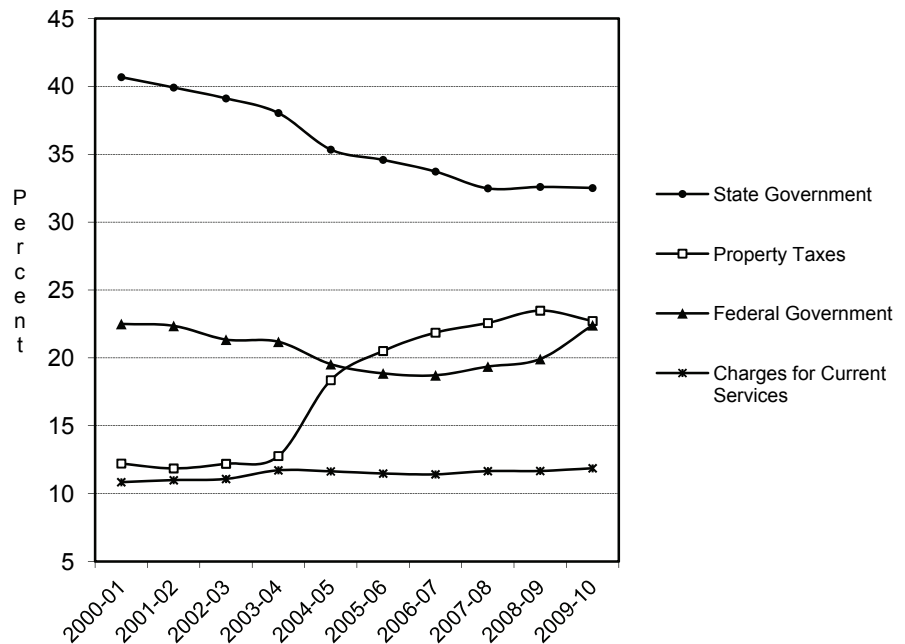


Figure 5

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



Local Taxes – Property

The major portion of local taxes for county general purposes comes from property taxes. In the 2009-10 fiscal year, property taxes generated \$11.2 billion, a decrease of \$441.4 million (3.80%) from the prior year. Included is \$3.7 billion in property tax revenues that 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 2009-10 fiscal year, property taxes generated \$7.3 billion from the 1% secured and unsecured tax rate; voter-approved debt provided \$148.5 million.

Fifty-seven counties levied supplemental property taxes. Supplemental countywide secured and unsecured taxes totaled \$54.2 million. The revenues generated by the supplemental tax roll for less than countywide secured and unsecured taxes totaled \$3.5 million. Supplemental voter-approved debt and prior-year secured and unsecured taxes totaled \$1.8 and \$31.4 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
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
2008-09	7,816,204	3,795,823	11,612,027	2.09	23.48
2009-10	7,486,016	3,684,579	11,170,595	(3.80)	22.72

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 \$554.6 million in the 2009-10 fiscal year, a decrease of \$77.7 million (12.28%) from the prior year. The revenue was derived from taxable sales in unincorporated areas, local transportation taxes, a quarter cent of the statewide sales tax from the Local Transportation Fund (LTF) for transit purposes and, in many instances, a percentage of sales tax revenue generated within a city when an agreement existed to share sales tax revenue between a city and its respective county (see Appendix B). Also included is \$109.3 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
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)
2008-09	440,395	137,796	54,083	632,274	(5.65)
2009-10	394,608	109,311	50,693	554,612	(12.28)

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 \$729.8 million from a variety of other taxes in the 2009-10 fiscal year, a decrease of \$12.8 million (1.73%) from the prior year. The property transfer tax on the sale of real estate accounted for 22.46% 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	2007-08	2008-09	Percentage Increase (Decrease) From Prior Year	2009-10	Percentage Increase (Decrease) From Prior Year
Property Transfer	\$ 206,102	\$ 151,959 ¹	(26.27) %	\$ 163,877	7.84 %
Transient Lodging	131,355	120,383	(8.35)	112,212	(6.79)
Timber Yield	4,183	2,646 ²	(36.74)	425 ²	(83.94)
Aircraft	30,303	32,140	6.06	30,405	(5.40)
Utility Users	89,320	92,048	3.05	90,094	(2.12)
Other	306,323	343,462	12.12	332,783	(3.11)
Total	\$ 767,586	\$ 742,638	(3.25)	\$ 729,796	(1.73)

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

² The decrease in Timber Yield was due mainly to a general decrease in timber harvest and allocations from the State.

Intergovernmental Revenue

County revenues derived from intergovernmental agencies during the 2009-10 fiscal year totaled \$27.8 billion (56.57%) of county revenues. This was an increase of \$1.0 billion (3.76%) from the prior year. Subventions and allocations from the State accounted for \$16.0 billion (32.52%), and federal funds and funds from other agencies amounted to \$11.8 billion (24.05%) of county revenues.

For the most part, use of such funds was restricted to specific assistance programs, the majority of which required county participation. For example, \$6.6 billion in state funds and \$7.7 billion in federal funds were restricted to use in public assistance programs and administration.

Unrestricted revenue from intergovernmental agencies included \$71.6 million in homeowners' property tax relief; \$46.7 million in motor vehicle in-lieu tax revenues, also known as state motor vehicle license fee revenues (see Appendix C); and \$1.2 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)

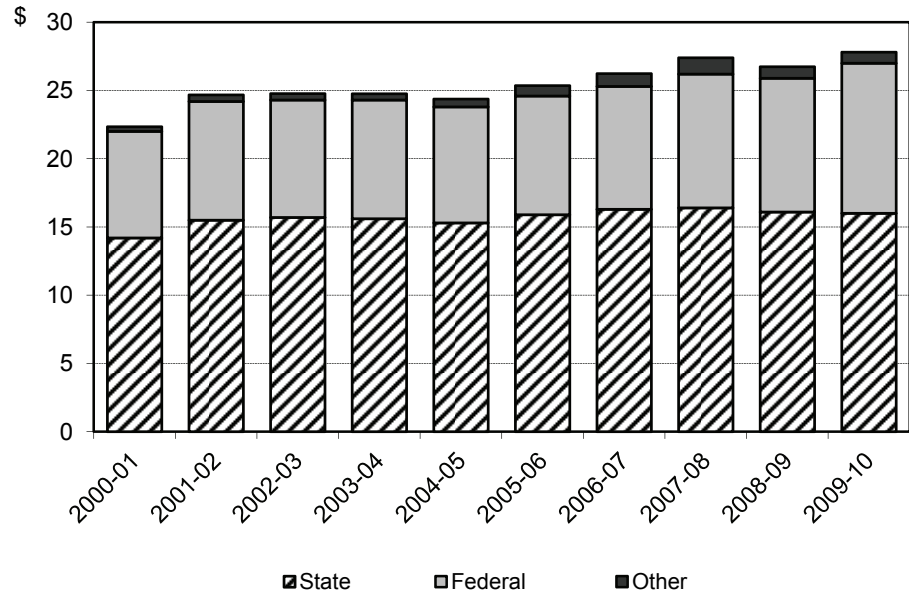


Figure 10

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

Year	State	Federal	Other	Total	Percentage Increase (Decrease) From Prior Year
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
2008-09.....	16,121,332	9,849,863	835,634	26,806,829	(1.74)
2009-10.....	15,990,197	11,020,829	805,040	27,816,066	3.76

County Enterprise/Activity Revenues

During the 2009-10 fiscal year, county enterprises/activities generated revenues totaling \$6.6 billion, an increase of \$159.5 million (2.47%) 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	2007-08	2008-09	Percentage Increase (Decrease) From Prior Year	2009-10	Percentage Increase (Decrease) From Prior Year
Airports.....	\$ 455,867	\$ 405,806	(10.98) %	\$ 429,161	5.76 %
Hospitals	4,772,885	5,340,516	11.89	5,467,607	2.38
Refuse.....	568,817	507,695	(10.75)	536,165	5.61
Transportation.....	99,701	90,212	(9.52)	91,413	1.33
Other	111,607	109,253	(2.11)	88,596 ¹	(18.91)
Total	\$ 6,008,877	\$ 6,453,482	7.40	\$ 6,612,942	2.47

¹ The decrease in Other was due mainly to a capital contribution reported by the County of Napa in the prior year.

Figure 12

Number of County Enterprises/Activities by Type

Type of Enterprise/Activity	2007-08 Number of Enterprises/Activities	2008-09 Number of Enterprises/Activities ¹	Percentage Increase (Decrease) From Prior Year	2009-10 Number of Enterprises/Activities ²	Percentage Increase (Decrease) From Prior Year
Airports.....	47	47	— %	47	— %
Hospitals	19	17	(10.53)	17	—
Refuse.....	32	32	—	32	—
Transportation.....	28	28	—	29	3.57
Other	27	30	11.11	35	16.67
Total	153	154	0.65	160	3.90

¹ The counties of Glenn and Mono both reclassified incidental Hospital activity to the general operating revenues and expenditures; the County of Lassen began reporting two Other Enterprises - Parks and Water; and the County of Napa began reporting an Other Enterprise - Parking.

² The County of Alpine began reporting a Transportation enterprise; the County of Napa began reporting two Other Enterprises - Animal Shelter and NC Housing Authority; the counties of Orange, Placer, Santa Barbara, and Sonoma began reporting energy-related Other Enterprises; and the County of Stanislaus ceased reporting an Other Enterprise - Stan. Behav. Hlth.

County Expenditures, Other Financing Uses, and Enterprise Expenses

Total expenditures for the 2009-10 fiscal year were \$55.8 billion, a decrease of \$952.7 million (1.68%) from the prior year. County expenditures (including other financing uses) of \$48.2 billion comprised 86.35% of the total. The remaining \$7.6 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, except Per Capita)

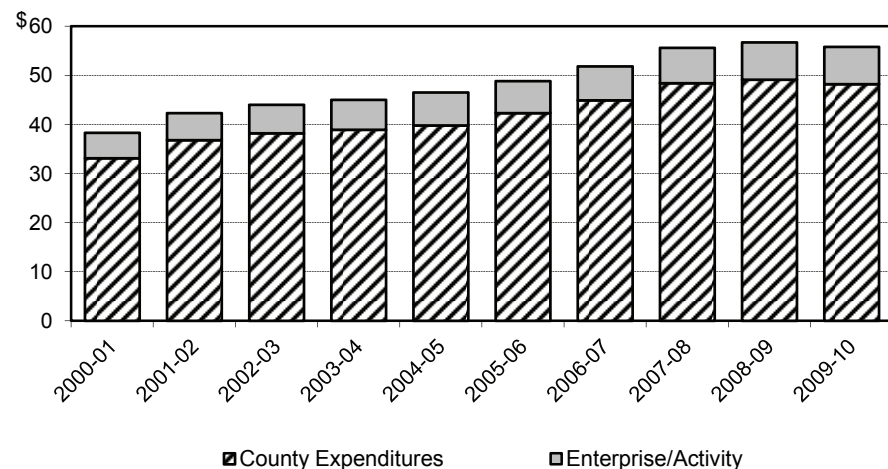
Year	County Expenditures	Enterprise/Activity	Total	Percentage Increase (Decrease) From Prior Year	Per Capita
2000-01	\$ 33,097,630	\$ 5,165,415	\$ 38,263,045	5.97 %	\$ 1,124.57
2001-02	36,811,979	5,511,565	42,323,544	10.61	1,235.96
2002-03	38,177,551	5,854,584	44,032,135	4.04	1,265.31
2003-04	38,909,922	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
2008-09	49,143,474	7,604,111	56,747,585	2.02	1,515.41
2009-10	48,176,520	7,618,363	55,794,883	(1.68)	1,476.37

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 \$48.2 billion for the 2009-10 fiscal year (excluding enterprises), a decrease of \$967.0 million (1.97%) from the prior year. The principal areas of expenditure were public protection, at 32.36%, and public assistance, at 31.64%. Figure 15 presents comparative detail on county expenditures. Figure 16 shows the 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	2008-09	Percent of Total	2009-10	Percent of Total	Percentage Increase (Decrease) From Prior Year
Public Protection	\$ 16,101,625	32.77 %	\$ 15,591,270	32.36 %	(3.17) %
Public Assistance	14,895,838	30.31	15,244,089	31.64	2.34
Health and Sanitation	8,888,511	18.09	8,548,000	17.74	(3.83)
General	4,870,547	9.91	4,494,327	9.33	(7.72)
Public Ways and Facilities	1,854,575	3.77	1,761,556	3.66	(5.02)
Debt Service	1,541,990	3.14	1,576,098	3.27	2.21
Recreation and Cultural Services	507,250	1.03	512,832	1.07	1.10
Education	483,138	0.98	448,348	0.93	(7.20)
Total	\$ 49,143,474	100.00 %	\$ 48,176,520	100.00 %	(1.97)

Figure 16

County Expenditures by Function and Other Financing Uses

(Excluding Transfers Out)

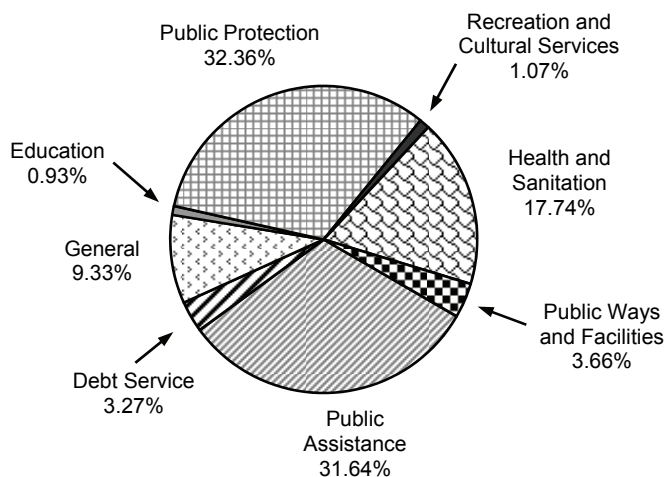
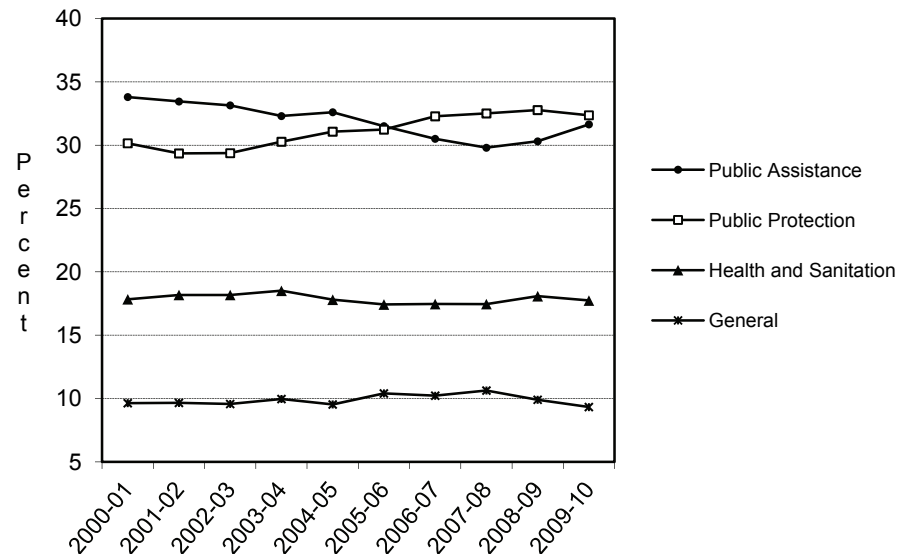


Figure 17

**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 \$15.2 billion in the 2009-10 fiscal year, an increase of \$348.3 million (2.34%) 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	2007-08	2008-09	Percentage Increase (Decrease) From Prior Year	2009-10	Percentage Increase (Decrease) From Prior Year
Welfare.....	\$ 9,910,492	\$ 10,197,887	2.90 %	\$ 10,414,272	2.12 %
Social Services.....	3,510,992	3,620,693	3.12	3,601,363	(0.53)
General Relief	274,430	324,055 ¹	18.08	352,749	8.85
Other					
Care of Court Wards	50,123	56,040	11.80	43,819 ²	(21.81)
Veterans Services	16,392	16,494	0.62	15,966	(3.20)
Other Assistance.....	661,461	680,669	2.90	815,920 ³	19.87
Total Other	727,976	753,203	3.47	875,705	16.26
Total	\$ 14,423,890	\$ 14,895,838	3.27	\$ 15,244,089	2.34

¹ The increase in General Relief was due mainly to the counties of Alameda and Los Angeles reporting an increase in aid to indigents.

² The decrease in Care of Court Wards was due mainly to a shelter closure in the County of Santa Clara.

³ The increase in Other, Other Assistance, was due mainly to increased expenditures of American Recovery and Reinvestment Act grant funding by the counties of Kern, Orange, and San Bernardino.

Figure 19**Public Assistance
Ten-Year Comparison**

(Amounts in thousands, except Per Capita)

Year	Welfare	Social Services	General Relief	Other	Total	Per Capita
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
2008-09	10,197,887	3,620,693	324,055	753,203	14,895,838	397.78
2009-10	10,414,272	3,601,363	352,749	875,705	15,244,089	403.37

Public Protection

County expenditures for public protection totaled \$15.6 billion in the 2009-10 fiscal year, a decrease of \$510.4 million (3.17%) 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)

Public Protection	2007-08	2008-09	Percentage Increase (Decrease) From Prior Year	2009-10	Percentage Increase (Decrease) From Prior Year
Judicial	\$ 4,297,597	\$ 4,413,525	2.70 %	\$ 4,308,043	(2.39) %
Police Protection	4,453,448	4,494,663	0.93	4,362,409	(2.94)
Detention and Correction	4,979,704	5,245,065	5.33	5,049,856	(3.72)
Other					
Fire Protection	483,798	485,310	0.31	458,967	(5.43)
Flood Control and Soil and Water Conservation	13,385	14,109	5.41	9,696 ¹	(31.28)
Protective Inspection	343,010	332,511	(3.06)	318,111	(4.33)
Other Protection	1,164,222	1,116,442	(4.10)	1,084,188	(2.89)
Total Other	2,004,415	1,948,372	(2.80)	1,870,962	(3.97)
Total	\$ 15,735,164	\$ 16,101,625	2.33	\$ 15,591,270	(3.17)

¹ The decrease in Flood Control and Soil and Water Conservation was due mainly to decreased project costs in the counties of El Dorado and Humboldt.

Figure 21

**Public Protection
Ten-Year Comparison**

(Amounts in thousands, except Per Capita)

Year	Judicial	Police Protection	Detention and Correction	Other	Total	Per Capita
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
2008-09	4,413,525	4,494,663	5,245,065	1,948,372	16,101,625	429.98
2009-10	4,308,043	4,362,409	5,049,856	1,870,962	15,591,270	412.55

**County
Enterprise/Activity
Expenses**

County enterprise/activity expenses totaled \$7.6 billion in the 2009-10 fiscal year, an increase of \$14.3 million (0.19%) 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	2007-08	2008-09	Percentage Increase (Decrease) From Prior Year	2009-10	Percentage Increase (Decrease) From Prior Year
Airports	\$ 301,355	\$ 309,474	2.69 %	\$ 314,792	1.72 %
Hospitals	6,207,824	6,584,245	6.06	6,655,664	1.08
Refuse	518,567	518,916	0.07	465,865	(10.22)
Transportation	90,438	95,672	5.79	90,810	(5.08)
Other	96,142	95,804	(0.35)	91,232	(4.77)
Total	\$ 7,214,326	\$ 7,604,111	5.40	\$ 7,618,363	0.19

Long-Term Financial Obligations

The counties' total long-term financial obligations on June 30, 2010, were \$21.6 billion, an increase of \$193.3 million (0.90%) from the prior year. Of the total, lease-purchase obligations of \$9.5 billion accounted for 43.88%, bonded indebtedness of \$8.1 billion accounted for 37.53%, other long-term debt of \$3.6 billion accounted for 16.69%, special assessment act bonds of \$383.9 million accounted for 1.78%, and state and federal construction loans of \$26.7 million accounted for the remaining 0.12%. Debt service expenditures as a percentage of total county expenditures increased to 3.27% in the 2009-10 fiscal year, compared with 3.14% in the prior year. See Figure 23 for a two-year comparison.

Figure 23

Long-Term Financial Obligations (Amounts in thousands)

Type of Debt	2008-09	Percent of Total	2009-10	Percent of Total	Percentage Increase (Decrease) From Prior Year
Lease-Purchase Obligations.....	\$ 10,068,419	47.03 %	\$ 9,479,531	43.88 %	(5.85) %
Pension Obligation Bonds.....	6,514,312	30.43	6,388,675	29.57	(1.93)
Other Long-Term Debt.....	3,389,423	15.83	3,604,523	16.69	6.35
Revenue Bonds ¹	661,456	3.09	1,338,176 ²	6.19	102.31
General Obligation Bonds.....	380,998	1.78	380,999	1.77	—
Special Assessment Act Bonds.....	367,823	1.72	383,919	1.78	4.38
State Construction Loans.....	21,832	0.10	22,010	0.10	0.82
Federal Construction Loans.....	4,867	0.02	4,655	0.02	(4.36)
Improvement District Bonds.....	796	0.00	769	0.00	(3.39)
Total	\$ 21,409,926	100.00 %	\$ 21,603,257	100.00 %	0.90

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, 2009, the outstanding principal balances were \$3.3 and \$5.8 million, respectively.

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

Lease-Purchase Obligations

In seeking to finance capital expenditures through methods other than the traditional bond issue or “pay as you go” financing, many counties have used 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, 2010, 52 counties were involved in lease-purchase agreements. If continued to term, these agreements carry a total obligation of \$9.5 billion, a decrease of \$588.9 million (5.85%) 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.

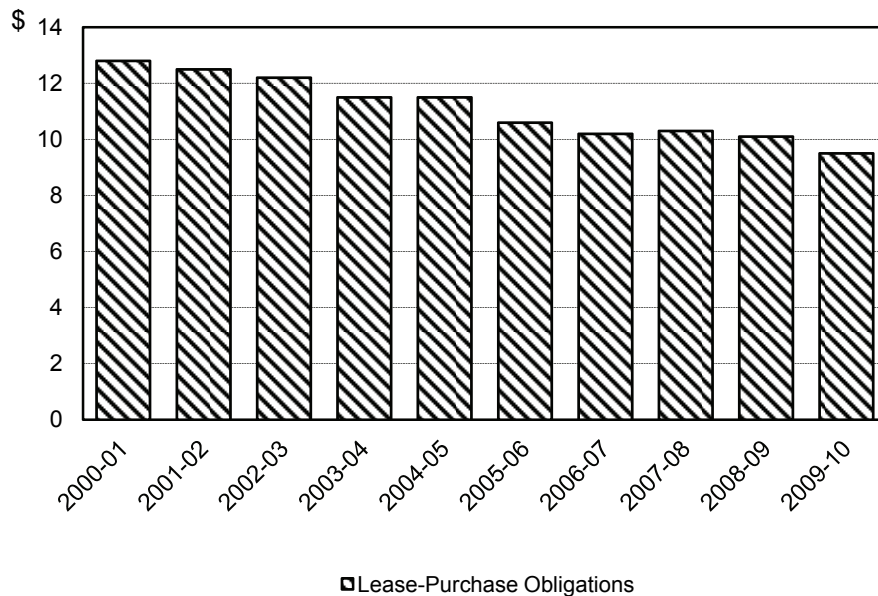
Figure 24

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

Year	Number of Counties	Amount	Percentage Increase (Decrease) From Prior Year
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
2008-09	51	10,068,419	(2.53)
2009-10	52	9,479,531	(5.85)

Figure 25

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



Bonded Indebtedness

The counties' bonded indebtedness totaled \$8.1 billion as of June 30, 2010, an increase of \$551.1 million (7.29%) from the prior year. The total consisted of \$6.4 billion in pension obligation bonds, \$1.3 billion in revenue bonds, \$381.0 million in general obligation 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	General Obligation Bonds	Improvement District Bonds	Certificates of Participation	Total
2000-01	\$ 4,999,556	\$ 740,428	\$ 48,194	\$ 799	\$ 57,950 ¹¹	\$ 5,846,927
2001-02	4,764,097	712,208	41,485	514	— ¹²	5,518,304
2002-03	6,074,224 ²	691,932	30,225	320	—	6,796,701
2003-04	7,361,004 ³	665,619	23,470	260	—	8,050,353
2004-05	8,197,313	607,700	33,833	204	—	8,839,050
2005-06	8,297,168	508,950	8,395 ⁷	1,019 ¹⁰	—	8,815,532
2006-07	7,984,692	482,415	— ⁸	937	—	8,468,044
2007-08	6,897,597	871,677 ⁴	—	837	—	7,770,111
2008-09	6,514,312	661,456 ⁵	380,998 ⁹	796	—	7,557,562
2009-10	6,388,675	1,338,176 ⁶	380,999	769	—	8,108,619

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, 2009, the outstanding principal balances were \$3.3 and \$5.8 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 decrease was due mainly to repayments by the County of Orange.

⁶ The increase was due mainly to the counties of Orange and Sacramento.

⁷ 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.

⁸ The decrease was due to the repayment of General Obligation Bonds, resulting in a zero (\$0) balance.

⁹ The increase was due to new issuances by the counties of Calaveras and Santa Clara.

¹⁰ The increase was due mainly to the County of Los Angeles issuing bonds for street improvements.

¹¹ 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.

¹² 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 \$383.9 million on June 30, 2010. 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
2000-01.....	\$ 3,024	\$ 261,493	\$ 3,297	\$ 267,814
2001-02.....	253 ¹	294,607	3,044	297,904
2002-03.....	202	355,969	2,786	358,957
2003-04.....	47 ²	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
2008-09.....	2	356,105	11,716 ³	367,823
2009-10.....	1	375,420	8,498 ⁴	383,919

¹ 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.

² The decrease was due to increased principal payments by the County of Sacramento.

³ The increase was due mainly to a new issuance by the County of Kern and increased principal balance by the County of Yolo.

⁴ The decrease was due mainly to the County of Kern removing special assessment bond debt that was determined to be a duplicate.

County Assessed Valuation

The net assessed valuation for the 2010-11 fiscal year decreased by 1.77% from the prior year. For the past five and ten years, net assessed values have grown by an annual average of 4.51% and 6.56%, 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
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
2009-10	4,585,315,261	175,071,148	4,410,244,113	(2.35)
2010-11	4,510,857,193	178,802,745	4,332,054,448	(1.77)

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, because 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.

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Financial Section

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Table 1. Counties Annual Report — Fiscal Year 2009-10
Summary of General County Statistics

Counties	2000 Federal Census	Estimated Population as of June 30, 2010 *	Class	Area in Square Miles **	Activity Enterprises Reported by Each County ***
Alameda	1,443,741	1,574,857	Chartered	825	
Alpine	1,208	1,189	General Law	727	A,T
Amador	35,100	38,022	General Law	601	A,R
Butte	203,171	221,768	Chartered	1,665	R
Calaveras	40,554	45,870	General Law	1,036	A,R,T
Colusa	18,804	22,206	General Law	1,156	A,R,T
Contra Costa	948,816	1,073,055	General Law	798	A,H,O
Del Norte	27,507	29,673	General Law	1,003	A
El Dorado	156,299	182,019	Chartered	1,805	A,T
Fresno	799,407	953,761	Chartered	5,998	R,O
Glenn	26,453	29,434	General Law	1,319	A,R,T
Humboldt	126,518	133,400	General Law	3,600	A,R
Imperial	142,361	183,029	General Law	4,598	A,R,T
Inyo	17,945	18,110	General Law	10,097	A,R,O
Kern	661,645	839,587	General Law	8,170	A,H,R,T,O
Kings	129,461	156,289	General Law	1,436	
Lake	58,309	64,053	General Law	1,327	A,R
Lassen	33,828	35,889	General Law	4,690	A,T,O
Los Angeles	9,519,338	10,441,080	Chartered	4,079	A,H,T
Madera	123,109	153,655	General Law	2,147	R,O
Marin	247,289	260,651	General Law	588	A,O
Mariposa	17,130	18,192	General Law	1,461	A,R,T
Mendocino	86,265	90,289	General Law	3,510	A,R
Merced	210,554	258,495	General Law	2,008	A,H,T,O
Modoc	9,449	9,777	General Law	4,340	A,H,R,O
Mono	12,853	13,617	General Law	3,103	A,R
Monterey	401,762	435,878	General Law	3,324	H
Napa	124,279	138,917	General Law	797	A,O
Nevada	92,033	98,680	General Law	992	A,T,O
Orange	2,846,289	3,166,461	Chartered	785	A,R,O
Placer	248,399	347,102	Chartered	1,507	A,R,T,O
Plumas	20,824	20,428	General Law	2,618	A,T,O
Riverside	1,545,387	2,139,535	General Law	7,243	A,H,R
Sacramento	1,223,499	1,445,327	Chartered	1,015	A,R,T,O
San Benito	53,234	58,388	General Law	1,397	R,T
San Bernardino	1,709,434	2,073,149	Chartered	20,164	A,H,R
San Diego	2,813,833	3,224,432	Chartered	4,281	A
San Francisco	776,733	856,095	Chartered	91	
San Joaquin	563,598	694,293	General Law	1,436	A,H,R
San Luis Obispo	246,681	273,231	General Law	3,326	A,T,O
San Mateo	707,161	754,285	Chartered	531	A,H,T,O
Santa Barbara	399,347	434,481	General Law	2,745	A,R,T,O
Santa Clara	1,682,585	1,880,876	Chartered	1,316	A,H
Santa Cruz	255,602	272,201	General Law	440	
Shasta	163,256	184,247	General Law	3,850	A,R,T
Sierra	3,555	3,303	General Law	959	A,R,T
Siskiyou	44,301	46,010	General Law	6,318	A,R,T
Solano	394,542	427,837	General Law	872	A,O
Sonoma	458,614	493,285	General Law	1,598	A,H,R,T,O
Stanislaus	446,997	530,584	General Law	1,521	H,R,T,O
Sutter	78,930	99,154	General Law	607	A
Tehama	56,039	63,100	Chartered	2,976	H,T
Trinity	13,022	13,898	General Law	3,223	A,H,R,T,O
Tulare	368,021	447,814	General Law	4,844	A,R,T
Tuolumne	54,501	56,086	General Law	2,293	A,H,T,O
Ventura	753,197	844,713	General Law	1,864	A,H,T,O
Yolo	168,660	202,953	General Law	1,034	A,R
Yuba	60,219	73,380	General Law	639	A
Totals	33,871,648	38,648,090		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 2009-10
*** Summary of Assessed Valuation for Counties, Applicable to Fiscal Year Ended 2010-11**

Counties	Gross Total Locally Assessed Valuation	Exemptions	Net Total Locally Assessed Valuation	State Assessed Valuation	Grand Total State and County Assessed Valuation
Alameda	\$ 199,685,029,212	\$ 7,551,867,928	\$ 192,133,161,284	\$ 2,639,414,306	\$ 194,772,575,590
Alpine	710,135,771	1,961,801	708,173,970	21,518,973	729,692,943
Amador	4,600,750,418	190,498,867	4,410,251,551	193,953,054	4,604,204,605
Butte	18,993,686,458	1,052,450,401	17,941,236,057	735,801,688	18,677,037,745
Calaveras	6,147,266,904	172,865,805	5,974,401,099	112,125,107	6,086,526,206
Colusa	2,467,863,998	63,909,478	2,403,954,520	366,368,347	2,770,322,867
Contra Costa	145,343,354,811	6,009,087,809	139,334,267,002	3,437,966,831	142,772,233,833
Del Norte	1,831,049,098	130,369,893	1,700,679,205	39,692,131	1,740,371,336
El Dorado	26,176,627,540	756,721,263	25,419,906,277	296,992,611	25,716,898,888
Fresno	60,390,437,945	3,171,401,042	57,219,036,903	3,125,155,775	60,344,192,678
Glenn	2,442,092,462	74,793,805	2,367,298,657	110,032,124	2,477,330,781
Humboldt	11,474,854,249	646,885,141	10,827,969,108	299,142,072	11,127,111,180
Imperial	10,788,722,432	438,765,151	10,349,957,281	286,108,666	10,636,065,947
Inyo	4,083,595,933	124,500,722	3,959,095,211	89,680,341	4,048,775,552
Kern	81,135,741,253	2,583,896,409	78,551,844,844	3,461,684,205	82,013,529,049
Kings	9,068,155,511	468,629,830	8,599,525,681	362,437,942	8,961,963,623
Lake	7,032,164,744	302,459,343	6,729,705,401	124,016,981	6,853,722,382
Lassen	2,174,476,425	105,596,443	2,068,879,982	163,228,163	2,232,108,145
Los Angeles	1,089,488,354,219	46,943,168,409	1,042,545,185,810	12,924,903,786	1,055,470,089,596
Madera	10,749,101,840	607,109,575	10,141,992,265	386,522,974	10,528,515,239
Marin	57,290,484,577	1,848,558,057	55,441,926,520	418,237,433	55,860,163,953
Mariposa	2,059,554,924	53,984,462	2,005,570,462	73,870,370	2,079,440,832
Mendocino	10,298,014,564	364,390,032	9,933,624,532	228,926,309	10,162,550,841
Merced	16,686,011,685	771,639,683	15,914,372,002	463,643,314	16,378,015,316
Modoc	900,249,169	35,708,112	864,541,057	166,630,303	1,031,171,360
Mono	5,567,668,206	53,002,521	5,514,665,685	81,188,605	5,595,854,290
Monterey	49,591,459,943	2,071,204,691	47,520,255,252	1,298,035,309	48,818,290,561
Napa	27,929,537,725	956,256,843	26,973,280,882	242,203,598	27,215,484,480
Nevada	15,931,660,679	496,512,560	15,435,148,119	264,690,037	15,699,838,156
Orange	426,029,548,070	12,741,507,219	413,288,040,851	4,673,857,897	417,961,898,748
Placer	55,415,705,482	2,377,391,183	53,038,314,299	983,349,840	54,021,664,139
Plumas	3,612,548,302	89,846,569	3,522,701,733	425,743,980	3,948,445,713
Riverside	208,205,260,770	6,591,001,840	201,614,258,930	4,094,964,599	205,709,223,529
Sacramento	128,769,550,688	6,334,359,752	122,435,190,936	1,532,684,197	123,967,875,133
San Benito	5,855,033,095	142,180,039	5,712,853,056	109,094,245	5,821,947,301
San Bernardino	168,362,530,093	7,364,467,983	160,998,062,110	5,491,262,587	166,489,324,697
San Diego	394,469,691,256	15,498,995,805	378,970,695,451	9,785,994,279	388,756,689,730
San Francisco	160,975,723,740	5,504,301,288	155,471,422,452	2,394,558,930	157,865,981,382
San Joaquin	56,010,799,536	2,759,192,284	53,251,607,252	1,579,107,787	54,830,715,039
San Luis Obispo	40,102,246,222	922,647,802	39,179,598,420	2,855,925,405	42,035,523,825
San Mateo	145,632,747,806	4,510,683,666	141,122,064,140	1,397,011,154	142,519,075,294
Santa Barbara	63,629,116,193	2,745,182,548	60,883,933,645	746,117,171	61,630,050,816
Santa Clara	311,274,197,851	16,807,974,147	294,466,223,704	3,578,631,540	298,044,855,244
Santa Cruz	34,127,162,504	1,216,593,287	32,910,569,217	303,720,036	33,214,289,253
Shasta	15,397,705,515	817,729,407	14,579,976,108	766,163,275	15,346,139,383
Sierra	533,813,870	12,845,291	520,968,579	45,760,511	566,729,090
Siskiyou	4,340,424,542	243,797,106	4,096,627,436	281,557,323	4,378,184,759
Solano	41,923,803,824	2,666,852,960	39,256,950,864	895,079,916	40,152,030,780
Sonoma	68,635,398,935	2,477,435,032	66,157,963,903	733,944,037	66,891,907,940
Stanislaus	36,943,217,988	2,343,911,589	34,599,306,399	402,014,167	35,001,320,566
Sutter	8,004,627,271	321,495,781	7,683,131,490	421,752,115	8,104,883,605
Tehama	4,629,499,016	225,182,761	4,404,316,255	209,732,085	4,614,048,340
Trinity	1,239,299,997	41,702,727	1,197,597,270	27,151,585	1,224,748,855
Tulare	28,068,204,757	1,014,088,404	27,054,116,353	687,632,060	27,741,748,413
Tuolumne	6,488,768,203	282,459,833	6,206,308,370	128,432,888	6,334,741,258
Ventura	106,342,849,876	3,308,685,771	103,034,164,105	1,347,946,373	104,382,110,478
Yolo	20,903,894,946	1,030,282,154	19,873,612,792	447,243,006	20,320,855,798
Yuba	4,884,155,953	361,755,122	4,522,400,831	250,959,322	4,773,360,153
Totals	\$ 4,431,845,628,996	\$ 178,802,745,426	\$ 4,253,042,883,570	\$ 79,011,563,665	\$ 4,332,054,447,235

* For details of Assessed Valuation, see Controller's Annual Report of Assessed Valuations for Fiscal Year 2010-11

Table 3. Counties Annual Report — Fiscal Year 2009-10
Summary of Property Taxes Allocated and Voter Approved Taxes Levied, Applicable to the Fiscal Year Ended 2010-11

Counties	Secured and Unsecured	Less Than County Wide	Homeowners	Voter Approved	Voter Approved Homeowners	Unitary and Non-Unitary	Total Taxes Allocated and Levied	2009-10 Property Tax Delinquency Rate*
Alameda	\$ 293,159,511	\$ 15,202,067	\$ 3,322,898	\$ —	\$ —	\$ —	\$ 311,684,476	3.270
Alpine	4,532,413	—	7,854	—	—	—	4,540,267	4.572
Amador	14,844,144	—	201,580	—	—	—	15,045,724	4.003
Butte	12,752,020	9,303,855	192,275	—	—	—	22,248,150	4.370
Calaveras	10,541,479	1,033,477	158,869	1,406,336	19,589	51,121	13,210,871	4.310
Colusa	7,665,848	—	64,383	—	—	—	7,730,231	2.800
Contra Costa	167,391,492	18,752,752	2,239,498	—	—	—	188,383,742	2.820
Del Norte	3,205,327	—	63,626	116,337	2,379	4,059	3,391,728	4.220
El Dorado	54,705,591	4,943,694	665,537	—	—	—	60,314,822	4.115
Fresno	76,999,311	8,192,545	1,220,783	—	—	—	86,412,639	3.870
Glenn	5,437,568	—	67,973	—	—	—	5,505,541	2.800
Humboldt	17,134,831	4,513,249	367,131	—	—	—	22,015,211	8.500
Imperial	12,561,755	3,489,445	191,032	—	—	—	16,242,232	17.350
Inyo	12,062,967	—	79,578	—	—	—	12,142,545	2.000
Kern	159,399,462	73,097,468	2,139,353	—	—	—	234,636,283	3.350
Kings	14,245,641	7,011,701	278,031	—	—	—	21,535,373	3.410
Lake	15,420,172	—	216,947	—	—	—	15,637,119	7.864
Lassen	4,418,105	—	80,087	—	—	—	4,498,192	5.000
Los Angeles	2,475,147,721	64,735,152	21,880,886	—	—	—	2,561,763,759	3.200
Madera	15,643,576	131,710	227,343	—	—	—	16,002,629	5.368
Marin	94,733,369	10,822,225	726,071	—	—	—	106,281,665	2.530
Mariposa	5,312,666	—	75,800	—	—	—	5,388,466	6.000
Mendocino	27,476,461	—	307,392	—	—	—	27,783,853	4.786
Merced	26,140,821	11,980,323	508,472	—	—	—	38,629,616	5.460
Modoc	2,717,544	—	43,113	6,094	114	—	2,766,865	5.650
Mono	16,769,384	—	46,400	—	—	—	16,815,784	3.000
Monterey	72,286,019	5,790,172	475,515	—	—	—	78,551,706	2.800
Napa	50,629,401	3,921,217	327,648	—	—	—	54,878,266	2.500
Nevada	22,145,863	—	240,371	—	—	—	22,386,234	3.350
Orange	228,897,458	37,223,434	2,185,983	—	—	—	268,306,875	2.123
Placer	94,001,947	5,093,790	1,015,091	—	—	—	100,110,828	3.400
Plumas	8,270,646	—	72,527	—	—	—	8,343,173	4.851
Riverside	185,621,684	49,982,488	3,528,014	—	—	—	239,132,186	2.500
Sacramento	203,031,682	19,039,927	3,044,620	—	—	—	225,116,229	4.600
San Benito	6,434,503	762,253	84,737	—	—	—	7,281,493	3.000
San Bernardino	175,274,192	9,958,474	2,318,849	—	—	—	187,551,515	5.410
San Diego	499,302,404	27,482,921	5,126,119	—	—	—	531,911,444	2.829
San Francisco	930,816,566	—	4,240,662	157,337,187	734,856	2,492,565	1,095,621,836	8.100
San Joaquin	105,379,532	10,567,466	1,387,274	—	—	—	117,334,272	6.100
San Luis Obispo	94,928,007	8,261,991	845,392	1,129,591	9,792	9,638	105,184,411	3.330
San Mateo	185,264,229	20,130,952	1,460,547	—	—	—	206,855,728	2.170
Santa Barbara	120,068,340	—	864,154	—	—	—	120,932,494	2.453
Santa Clara	358,759,027	19,055,866	3,147,964	132,462,456	983,240	8,847,930	523,256,483	2.051
Santa Cruz	37,490,642	5,111,572	353,717	—	—	—	42,955,931	3.280
Shasta	20,526,269	—	354,067	—	—	—	20,880,336	4.299
Sierra	3,017,840	—	32,212	—	—	—	3,050,052	3.400
Siskiyou	9,246,953	201,478	162,086	—	—	—	9,610,517	3.940
Solano	63,848,489	6,661,904	1,155,948	—	—	—	71,666,341	3.170
Sonoma	149,940,199	—	1,417,041	—	—	—	151,357,240	3.500
Stanislaus	38,786,788	1,030,773	708,712	—	—	—	40,526,273	3.545
Sutter	15,065,916	343,086	211,533	—	—	—	15,620,535	2.850
Tehama	8,864,355	2,678,383	232,064	—	—	—	11,774,802	8.381
Trinity	3,564,954	—	54,268	—	—	—	3,619,222	5.400
Tulare	47,738,132	10,268,292	679,559	—	—	—	58,685,983	6.052
Tuolumne	16,323,762	2,224,699	273,079	—	—	—	18,821,540	5.900
Ventura	170,876,296	8,042,665	1,772,861	—	—	—	180,691,822	2.410
Yolo	16,593,609	3,111,700	207,072	—	—	—	19,912,381	2.860
Yuba	10,127,713	—	161,511	189,254	—	—	10,478,478	6.330
Totals	\$ 7,503,542,596	\$ 490,155,166	\$ 73,514,109	\$ 292,647,255	\$ 1,749,970	\$ 11,405,313	\$ 8,373,014,409	

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

Table 4. Counties Annual Report — Fiscal Year 2009-10
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	\$ 471,598,974	\$ 68,916,115	\$ —	\$ 5,799,380	\$ 21,139,905	\$ 24,587,887	\$ 607,389,714
Alpine	5,330,809	769,484	—	151,454	221,699	393,069	5,823,966
Amador	17,771,309	2,494,063	—	1,214,252	629,363	624,566	21,697,424
Butte	47,444,200	4,449,115	—	3,139,098	4,830,720	2,485,909	140,182,327
Calaveras	19,072,274	2,663,778	—	2,094,863	1,296,456	994,378	23,011,472
Colusa	9,795,868	3,309,299	—	1,371,367	1,683,056	1,251,323	23,341,596
Contra Costa	290,377,743	21,215,899	—	20,208,108	18,702,735	4,585,975	444,899,316
Del Norte	6,849,787	1,329,886	—	923,626	1,050,299	336,673	21,818,637
El Dorado	80,226,195	10,957,144	—	5,873,684	6,472,576	497,075	76,446,401
Fresno	184,660,522	35,635,093	—	7,283,131	13,773,908	12,707,336	465,546,714
Glenn	8,860,588	988,735	188,350	1,075,978	1,952,180	148,190	26,566,688
Humboldt	37,435,568	7,829,078	—	3,171,523	2,504,112	576,506	94,479,511
Imperial	34,764,624	2,117,781	—	3,515,183	6,434,591	1,583,142	121,484,071
Inyo	15,215,944	3,947,052	—	451,624	1,740,775	737,627	18,433,507
Kern	303,998,071	38,094,250	—	15,936,687	27,102,493	17,013,674	420,691,617
Kings	38,275,510	3,693,961	—	1,281,456	1,107,767	1,586,512	74,010,617
Lake	26,957,246	3,262,537	—	1,922,499	1,480,015	1,205,944	44,466,104
Lassen	8,330,329	751,020	—	394,965	1,683,695	1,091,465	25,933,697
Los Angeles	3,745,071,060	465,502,108	1,448,705	46,813,156	344,793,443	165,307,658	4,536,557,382
Madera	31,497,786	12,218,298	—	3,447,456	4,407,690	934,962	61,372,317
Marin	172,569,983	7,351,881	1,826,690	10,152,068	15,104,213	5,768,060	109,980,293
Mariposa	7,222,317	12,263,700	—	512,405	512,973	257,042	21,332,780
Mendocino	43,506,022	7,725,001	—	2,874,773	4,817,112	411,214	72,648,775
Merced	58,615,353	6,413,270	—	5,393,861	6,076,575	4,200,610	131,602,024
Modoc	3,781,294	284,910	333,955	161,395	403,272	81,141	14,636,146
Mono	18,574,713	3,290,137	—	274,708	1,140,927	315,956	13,254,809
Monterey	125,365,747	22,925,333	—	15,810,733	9,052,773	4,711,479	187,272,066
Napa	69,767,770	14,117,650	—	5,982,112	5,197,259	1,732,223	88,428,905
Nevada	33,902,216	4,094,131	—	2,291,649	3,774,982	538,020	46,744,198
Orange	533,895,307	60,912,981	132,562	14,670,102	101,027,539	67,298,947	1,121,895,559
Placer	133,045,416	27,837,173	1,148,845	7,348,128	16,829,294	8,180,153	120,673,931
Plumas	11,508,997	2,749,159	—	759,215	1,439,535	617,416	21,860,282
Riverside	439,117,724	55,237,011	—	33,501,762	114,392,865	35,526,244	660,925,293
Sacramento	359,487,046	123,358,755	379,500	37,140,976	43,618,930	10,125,212	710,469,711
San Benito	12,812,191	1,709,449	300,990	802,321	733,746	399,109	30,309,734
San Bernardino	444,731,806	25,959,237	3,117,329	16,908,847	29,156,373	45,334,992	881,378,698
San Diego	867,219,825	40,021,080	—	42,429,974	76,766,393	46,614,307	1,136,251,673
San Francisco	—	—	—	—	—	—	—
San Joaquin	182,672,124	21,269,185	—	4,468,176	11,250,558	2,808,059	273,163,710
San Luis Obispo	129,334,666	15,323,922	—	5,969,822	11,287,631	3,333,641	139,559,237
San Mateo	275,058,994	26,196,257	—	12,532,461	12,990,622	17,141,809	357,864,933
Santa Barbara	162,353,465	24,826,219	—	14,227,825	13,895,912	5,087,685	161,297,939
Santa Clara	693,414,329	22,483,055	325,807	26,038,313	73,941,776	17,055,614	692,512,922
Santa Cruz	76,435,187	12,406,416	—	9,290,637	10,310,235	1,862,518	121,789,093
Shasta	40,812,965	5,576,848	64,350	3,344,317	5,294,374	1,434,180	116,530,028
Sierra	3,556,034	451,792	—	102,425	301,225	91,716	12,847,581
Siskiyou	15,522,744	1,429,626	—	1,036,162	2,379,099	1,672,136	45,485,015
Solano	111,840,669	9,080,614	—	10,975,146	17,760,824	4,494,005	186,653,202
Sonoma	186,097,822	22,471,651	—	15,859,881	17,852,614	10,770,167	260,153,024
Stanislaus	78,772,841	25,689,933	—	3,781,834	15,850,744	11,289,104	245,372,003
Sutter	23,377,913	3,183,557	—	2,328,923	2,638,109	1,638,713	52,938,225
Tehama	17,714,869	1,911,653	—	1,833,589	2,254,503	744,053	39,603,551
Trinity	5,032,504	1,144,466	—	563,454	338,358	132,647	15,915,814
Tulare	96,217,996	16,262,620	—	8,485,084	7,208,736	3,201,147	246,885,567
Tuolumne	25,564,952	4,661,658	281,992	1,603,198	1,842,062	387,077	26,985,145
Ventura	269,448,929	10,461,947	—	17,174,581	20,153,565	6,182,635	243,783,478
Yolo	40,730,464	3,709,898	1,861,083	8,155,402	6,364,334	2,219,666	84,832,091
Yuba	17,976,895	3,582,220	—	2,937,240	1,886,880	966,701	42,206,359
Totals	\$ 11,170,594,496	\$ 1,338,519,091	\$ 11,410,158	\$ 473,792,989	\$ 1,128,854,400	\$ 563,275,269	\$ 15,990,196,872

* San Francisco data is located in Appendix A

Table 4. Counties Annual Report — Fiscal Year 2009-10 --- (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	\$ 479,104,660	\$ 53,370,712	\$ 280,476,859	\$ 31,923,897	\$ 5,342,340	\$ 12,152,657	\$	2,061,803,100
Alpine	2,933,824	48,000	898,989	875,793	—	657,156		18,104,243
Amador	6,313,759	1,801,009	3,381,946	976,730	—	—		56,904,421
Butte	110,983,394	5,496,778	23,195,915	4,942,656	68,894	8,972,657		356,191,663
Calaveras	9,516,056	85,704	6,485,158	1,390,539	26,462	—		66,637,140
Colusa	4,680,272	64,566	2,197,043	350,960	1,104,317	25,976		49,175,643
Contra Costa	249,594,041	22,943,176	252,043,455	28,322,877	121,722	—		1,353,015,047
Del Norte	15,336,798	322,048	4,840,612	704,775	—	—		53,513,141
El Dorado	53,012,054	9,824,129	20,511,103	3,262,227	—	1,892,365		268,974,953
Fresno	350,578,951	3,615,944	100,076,675	4,668,983	—	211,155		1,178,758,412
Glenn	15,831,078	1,186,707	4,207,398	712,622	—	2,181,610		63,900,124
Humboldt	62,519,333	—	18,008,745	4,192,149	—	2,750,314		233,466,839
Imperial	59,500,953	247,745	23,813,858	5,000,449	173,456	3,338,738		261,974,591
Inyo	8,472,749	5,615,966	5,547,823	83,401	223	—		60,246,691
Kern	324,642,083	3,726,939	112,066,215	3,778,186	401,952	13,014,420		1,280,466,587
Kings	38,722,276	4,040,756	10,885,280	3,874,538	2,292	—		177,480,965
Lake	20,531,140	307,600	10,208,767	1,963,832	55,382	690,807		113,051,873
Lassen	11,961,349	187,522	6,633,434	1,960,875	—	36,255		58,964,606
Los Angeles	3,425,941,176	112,179,768	1,804,615,329	201,417,783	1,554,490	4,232,741		14,855,434,799
Madera	33,858,323	3,274,100	14,440,655	283,718	114,709	2,400,757		168,250,771
Marin	52,799,581	10,634,927	40,697,057	8,373,190	780	—		435,258,723
Mariposa	7,148,571	—	3,340,230	453,528	1,236	18,214		53,062,996
Mendocino	36,528,068	26,857	12,617,766	1,332,250	1,537,851	81,000		184,106,689
Merced	106,822,428	5,610,010	29,879,275	12,696,651	9,504	28,647		367,348,208
Modoc	7,285,528	54,989	930,004	554,002	—	52,258		28,558,894
Mono	6,371,893	8,295	6,371,029	1,372,528	2,825	2,121,580		53,099,400
Monterey	141,742,304	5,456,756	61,115,671	7,715,901	1,107,838	—		582,276,601
Napa	17,566,384	3,482,317	29,804,172	2,157,233	531	40,742		238,277,298
Nevada	29,308,020	1,785,838	13,487,986	4,516,219	50,247	—		140,493,506
Orange	477,078,206	38,302,932	378,959,711	61,064,445	2,605,747	26,952,437		2,884,796,475
Placer	64,319,633	9,856,552	71,317,255	2,657,069	504,258	7,575,886		471,293,593
Plumas	8,368,053	41,390	5,067,786	934,923	—	—		53,346,756
Riverside	631,536,418	196,170,641	401,624,595	15,355,977	3,386,043	5,600,457		2,592,375,030
Sacramento	583,016,021	26,940,348	221,772,643	29,912,944	34,983,577	4,219,061		2,185,424,724
San Benito	14,153,918	—	7,156,711	—	8,548	—		68,386,717
San Bernardino	623,498,580	—	321,661,815	37,816,697	918,799	—		2,430,483,173
San Diego	845,945,174	115,980,986	354,973,363	27,101,572	357,180	—		3,553,661,527
San Francisco	—	—	—	—	—	—		—
San Joaquin	232,670,922	4,407,766	74,756,029	9,318,927	—	10,793,751		827,579,207
San Luis Obispo	57,899,980	3,538,461	32,118,903	5,571,057	178,364	607,230		404,722,914
San Mateo	106,036,709	9,771,902	136,889,264	27,657,849	1,859,030	165,000		984,164,830
Santa Barbara	113,791,156	29,950,271	144,247,377	13,168,098	20,565,526	3,464,238		706,875,711
Santa Clara	525,158,028	13,368,392	185,343,176	24,641,909	15,633,490	6,764,701		2,296,681,512
Santa Cruz	76,099,069	2,692,156	51,319,453	6,851,857	—	—		369,056,621
Shasta	73,545,284	1,589,898	18,739,973	4,694,162	82,958	281,271		271,990,608
Sierra	2,616,232	—	2,130,054	165,179	—	—		22,262,238
Siskiyou	23,990,983	189,865	6,508,298	1,615,988	1,368	9,048		99,840,332
Solano	101,096,664	21,358,964	77,534,724	3,745,710	16,882,432	93,446		561,516,400
Sonoma	67,980,989	22,968,474	51,808,868	38,365,339	3,477,500	500,242		698,306,571
Stanislaus	184,906,700	4,811,071	82,559,309	2,609,078	1,242,958	1,440,707		658,326,282
Sutter	33,542,118	2,132,547	7,533,752	1,662,477	74,263	—		131,050,597
Tehama	20,438,920	378,623	9,663,545	1,334,950	2,591	—		95,880,847
Trinity	11,739,534	625,686	1,546,755	687,541	15,150	93,151		37,835,060
Tulare	153,574,957	9,149,422	73,926,361	20,231,472	107,364	1,604,339		636,855,065
Tuolumne	22,657,995	717,490	13,091,355	984,237	23,777	—		98,800,938
Ventura	190,683,831	19,039,234	169,867,518	16,782,346	8,196,378	193,302		971,967,744
Yolo	56,717,102	12,465,723	17,989,980	3,529,903	6,315,048	—		244,890,694
Yuba	28,158,419	3,192,467	13,600,152	6,048,560	21,305	—		120,577,198
Totals	\$ 11,020,828,641	\$ 805,040,419	\$ 5,836,487,174	\$ 704,368,758	\$ 129,120,705	\$ 125,258,316	\$	49,297,747,288

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2009-10
Summary of County Expenditures by Function and Activity

General Function														
Counties	Legislative and Administrative		Finance		Counsel	Personnel	Elections	Communications	Property Management					
Alameda	\$	11,075,766	\$	62,673,783	\$	2,238,108	\$	11,230,309	\$	10,267,066	\$	12,987	\$	5,738,697
Alpine		642,950		831,952		379,338		—		20,828		1,145,747		408,696
Amador		1,500,574		1,941,927		(155,728)		32,013		775,845		—		493,935
Butte		4,095,769		13,549,591		2,061,584		1,776,755		1,494,852		4,568,715		98,461
Calaveras		1,159,953		2,851,651		749,445		553,032		437,009		50,597		461,914
Colusa		698,155		1,794,294		35,009		(51,945)		387,198		—		886,111
Contra Costa		8,294,248		28,581,104		4,008,968		6,935,576		6,384,754		2,289,159		16,911,496
Del Norte		1,628,168		1,595,965		395,789		450,609		156,109		—		957,428
El Dorado		2,861,458		10,790,790		2,381,467		672,372		1,199,553		3,220,347		3,812,755
Fresno		5,204,992		22,389,374		3,028,756		1,832,615		3,948,381		—		—
Glenn		1,013,523		1,587,703		240,203		85,790		327,121		—		1,103,692
Humboldt		1,693,736		5,145,295		2,214,925		797,074		913,769		—		2,688,871
Imperial		2,656,273		5,733,624		3,017,748		1,254,765		782,991		—		4,850,230
Inyo		1,128,987		2,253,426		621,797		417,557		171,113		—		1,227,652
Kern		10,496,300		19,622,056		4,374,340		2,170,093		2,719,649		761,721		20,019,821
Kings		1,333,494		4,650,257		801,191		959,611		674,632		1,188,100		2,342,907
Lake		1,178,982		3,132,431		725,436		536,179		519,793		10,380		1,764,985
Lassen		773,971		1,966,464		358,620		255,958		275,914		374,265		1,067,750
Los Angeles		119,377,652		272,988,822		13,932,034		20,774,492		88,723,254		594,633		109,217,794
Madera		2,396,591		5,518,057		1,223,914		860,622		564,918		—		6,410,411
Marin		5,355,989		14,370,589		4,430,298		4,435,237		2,787,251		7,850,407		18,339,126
Mariposa		994,004		2,101,447		313,000		289,653		228,544		—		1,809,914
Mendocino		2,458,582		3,244,602		719,126		531,699		588,970		—		2,269,611
Merced		4,283,699		11,145,318		2,122,587		1,587,672		1,287,472		—		2,469,641
Modoc		1,960,284		915,174		88,555		—		105,808		—		639,896
Mono		1,512,517		2,697,208		279,589		—		221,204		153,652		1,953,097
Monterey		6,705,685		9,424,211		3,950,506		4,396,781		3,780,932		10,348,011		10,575,564
Napa		3,963,188		6,627,110		3,226,084		1,696,914		939,980		1,342,736		4,560,042
Nevada		1,279,219		4,100,761		228,601		87,913		1,307,680		—		803,801
Orange		29,959,389		63,981,404		10,406,186		667,879		12,332,275		—		16,238,673
Placer		8,807,685		21,357,180		3,109,261		6,640,128		3,019,272		—		6,881,973
Plumas		1,170,734		1,884,402		214,174		307,119		288,825		32,400		1,283,533
Riverside		17,593,826		46,047,595		4,811,441		6,662,055		10,343,641		5,190,924		50,776,202
Sacramento		6,831,463		33,901,745		4,089,744		13,401,126		6,114,537		—		16,179
San Benito		1,099,141		4,135,021		1,024,056		511,627		489,757		1,565,093		2,094,930
San Bernardino		19,505,664		53,821,083		7,992,017		12,553,674		5,786,651		—		29,549,787
San Diego		30,596,453		100,822,913		19,041,699		16,507,992		13,108,085		126,457,633		64,906,997
San Francisco		—		—		—		—		—		—		—
San Joaquin		5,421,832		19,034,256		1,072,336		2,010,704		3,500,131		—		7,682,545
San Luis Obispo		3,414,486		15,374,099		3,594,649		2,077,947		775,602		14,222,474		13,090,531
San Mateo		9,245,549		24,653,916		7,219,769		8,117,713		3,831,730		8,961,031		3,193,935
Santa Barbara		7,518,119		22,359,450		6,925,122		4,835,353		3,298,863		—		9,950,774
Santa Clara		25,436,295		75,186,763		11,742,434		11,570,898		13,049,832		17,637,726		44,829,135
Santa Cruz		4,458,479		7,129,747		1,426,028		1,761,493		2,549,631		2,234,218		73,652
Shasta		748,220		4,806,024		(351,145)		(340,264)		1,642,913		—		4,677
Sierra		478,527		1,148,273		293,037		—		24,326		265,076		224,669
Siskiyou		1,236,899		3,822,068		1,121,221		—		309,688		—		740,490
Solano		6,783,157		12,242,235		3,152,572		2,138,544		3,437,178		—		291,859
Sonoma		6,692,853		27,684,611		4,771,020		4,881,046		3,630,913		1,398,463		12,394,251
Stanislaus		8,183,684		13,857,370		2,227,999		—		2,762,142		—		5,115,294
Sutter		2,491,491		5,545,201		1,103,935		1,389,395		654,159		2,595,905		3,107,568
Tehama		565,970		3,036,059		588,878		392,176		436,620		—		1,456,888
Trinity		532,347		1,462,483		112,080		163,125		64,565		—		448,504
Tulare		1,134,603		10,333,341		2,148,927		124,686		1,392,069		489,781		1,001,157
Tuolumne		1,496,240		3,471,069		856,567		638,478		519,353		1,182,786		3,815,132
Ventura		14,202,287		29,507,374		5,147,790		3,722,778		3,509,279		—		6,585,517
Yolo		3,942,608		5,362,792		919,421		4,376,420		1,938,609		1,693,428		3,533,310
Yuba		3,077,583		3,036,407		697,823		494,509		419,781		—		940,176
Totals	\$	430,350,293	\$	1,139,229,867	\$	163,450,331	\$	170,175,947	\$	231,223,017	\$	217,838,395	\$	514,112,636

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2009-10 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	-----General Function--(continued)-----				-----Public Protection Function-----		
	Plant Acquisition	Promotion	Other General	Total	Judicial	Police Protection	Detention and Correction
Alameda	\$ 48,654,790	\$ 1,512,020	\$ 12,447,064	\$ 165,850,590	\$ 176,890,693	\$ 112,546,150	\$ 227,584,859
Alpine	190,450	60,000	800,251	4,480,212	322,858	2,250,926	514,956
Amador	2,008,169	63,351	1,598,482	8,258,568	4,464,219	8,655,324	5,742,873
Butte	213,361	—	1,599,627	29,458,715	24,073,450	15,768,840	29,293,458
Calaveras	1,821,737	209,743	4,353,245	12,648,326	2,322,394	8,640,705	4,378,275
Colusa	—	11,571	239,055	3,999,448	3,432,940	5,175,879	4,644,313
Contra Costa	5,357,821	30,092	18,280,101	97,073,319	95,346,405	87,882,365	122,098,852
Del Norte	394,009	103,942	1,891,486	7,573,505	4,000,153	4,016,979	6,683,393
El Dorado	406,846	866,336	6,735,189	32,947,113	21,482,394	30,693,217	25,709,115
Fresno	725,553	—	3,036,120	40,165,791	89,739,149	69,649,704	142,118,451
Glenn	202,096	4,105	715,528	5,279,761	3,089,698	5,524,778	5,896,194
Humboldt	6,379,850	203,552	—	20,037,072	15,064,565	13,949,456	19,509,552
Imperial	1,921,532	—	791,824	21,008,987	15,614,898	17,473,911	20,882,579
Inyo	—	304,247	3,037,586	9,162,365	4,218,249	5,639,227	6,874,453
Kern	4,785,894	765,236	12,142,487	77,857,597	90,658,946	83,343,711	128,520,363
Kings	5,389,654	129,329	1,820,655	19,289,830	13,265,504	12,938,740	20,725,366
Lake	2,888,742	1,092,644	3,940,442	15,790,014	7,546,145	10,749,978	11,419,694
Lassen	188,221	879,513	1,090,129	7,230,805	4,092,968	3,516,125	8,168,153
Los Angeles	138,317,592	—	118,052,913	881,979,186	1,312,836,042	1,530,380,504	1,471,740,654
Madera	8,267,336	262,710	4,510,591	30,015,150	10,418,429	13,284,948	20,017,510
Marin	130,917	—	43,285,999	100,985,813	29,912,540	26,627,882	33,686,992
Mariposa	344,128	866,045	1,586,215	8,532,950	3,035,714	5,012,767	4,052,718
Mendocino	1,980,626	510,963	5,704,713	18,008,892	13,323,667	11,284,022	14,854,195
Merced	10,152,946	2,807,633	6,235,481	42,092,449	29,910,325	19,189,799	37,750,953
Modoc	—	—	1,078,569	4,788,286	1,528,598	2,156,884	1,156,012
Mono	643,741	—	630,755	8,091,763	5,796,990	8,199,565	4,155,297
Monterey	25,454,386	1,499,875	2,526,629	78,662,580	44,470,688	38,839,644	69,998,169
Napa	5,394,818	—	15,462,383	43,213,255	17,264,978	23,561,923	25,483,907
Nevada	1,689,678	284,845	589,229	10,371,727	13,320,248	14,773,178	18,271,245
Orange	36,573,418	—	59,644,893	229,804,117	331,834,951	287,067,311	325,648,342
Placer	42,766,647	4,789,243	32,588,105	129,959,494	32,477,156	51,531,755	46,582,250
Plumas	56,662	1,176,535	1,262,938	7,677,322	2,888,474	6,284,702	3,040,906
Riverside	193,170,687	22,502,455	30,229,292	387,328,118	226,862,739	344,379,154	229,766,222
Sacramento	29,650,198	15,227,748	12,815,398	122,048,138	188,691,206	175,950,676	222,953,615
San Benito	—	—	1,221,396	12,141,021	4,603,667	5,692,057	7,231,225
San Bernardino	78,621,045	—	23,315,376	231,145,297	176,748,954	272,472,954	234,627,864
San Diego	117,284,924	2,604,518	—	491,331,214	352,223,638	233,490,125	316,284,280
San Francisco	—	—	—	—	—	—	—
San Joaquin	11,398,062	283,636	(651,248)	49,752,254	84,835,837	58,381,820	99,561,774
San Luis Obispo	1,371,925	—	1,396,712	55,318,425	28,836,058	27,604,120	29,911,724
San Mateo	10,293,530	—	37,930,981	113,448,154	80,459,525	85,226,667	116,916,670
Santa Barbara	19,318,733	—	7,835,366	82,041,780	64,645,498	59,153,453	69,217,098
Santa Clara	67,001,797	—	17,802,056	284,256,936	224,572,395	114,183,209	320,102,040
Santa Cruz	1,852,926	—	4,824,454	26,310,628	29,266,609	24,860,328	36,983,007
Shasta	5,557,696	649,381	(809,142)	11,908,360	23,656,071	20,340,820	21,244,872
Sierra	—	44,156	72,126	2,550,190	519,993	2,328,821	600,902
Siskiyou	818,559	142,600	1,427,876	9,619,401	7,881,497	9,332,427	7,477,062
Solano	34,535,016	464,767	13,135,749	76,181,077	62,657,689	61,276,280	34,426,697
Sonoma	32,529,479	3,342,662	26,847,278	124,172,576	63,111,909	65,170,051	99,750,644
Stanislaus	6,404,309	361,295	13,513,973	52,426,066	54,200,985	42,702,235	54,344,856
Sutter	1,078,957	—	7,751,594	25,718,205	9,545,994	7,999,900	11,343,646
Tehama	1,330,370	34,155	113,547	7,954,663	5,537,648	7,504,344	8,485,933
Trinity	783	56,012	840,760	3,680,659	1,922,083	2,448,216	3,258,884
Tulare	4,156,538	—	4,959,138	25,740,240	55,484,438	37,484,865	61,963,927
Tuolumne	—	634,545	3,013,863	15,628,033	5,599,539	10,522,764	7,238,240
Ventura	390,514	—	3,188,500	66,254,039	97,016,757	135,781,940	143,676,216
Yolo	10,833,398	—	(162,221)	32,437,765	26,846,708	9,246,666	27,455,584
Yuba	2,302,341	164,818	1,505,321	12,638,759	7,671,533	12,264,612	17,828,815
Totals	\$ 983,203,407	\$ 64,946,278	\$ 579,796,829	\$ 4,494,327,000	\$ 4,308,043,398	\$ 4,362,409,403	\$ 5,049,855,846

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2009-10 --- (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	\$ —	\$ —	\$ 3,969,720	\$ 76,919,760	\$ 597,911,182	\$ 35,785,446	\$ —
Alpine	202,151	49,407	349,878	1,014,969	4,705,145	1,528,120	—
Amador	551,941	—	1,318,434	5,951,228	26,684,019	4,631,673	—
Butte	11,688,463	1,775,815	2,103,216	7,477,035	92,180,277	13,263,386	—
Calaveras	330,329	—	1,794,874	3,002,804	20,469,381	6,225,855	—
Colusa	—	8,868	1,253,686	1,586,673	16,102,359	5,516,282	21,357
Contra Costa	—	1,764,463	21,912,678	36,445,395	365,450,158	92,779,742	—
Del Norte	—	—	544,006	1,740,840	16,985,371	3,419,487	—
El Dorado	—	3,083,391	5,273,556	9,755,335	95,997,008	57,389,285	—
Fresno	—	—	10,286,477	23,315,279	335,109,060	46,164,197	—
Glenn	—	1,021	2,235,427	1,901,299	18,648,417	3,997,854	—
Humboldt	—	297,235	1,894,162	12,028,377	62,743,347	20,633,411	—
Imperial	5,625,188	—	4,495,842	12,068,868	76,161,286	12,265,131	—
Inyo	—	—	703,852	4,998,558	22,434,339	6,924,447	—
Kern	113,418,377	—	11,149,088	16,346,012	443,436,497	77,553,898	—
Kings	9,596,941	—	2,711,563	2,558,650	61,796,764	4,328,610	—
Lake	—	—	1,760,816	2,400,156	33,876,789	10,561,310	—
Lassen	—	—	886,695	1,846,004	18,509,945	8,109,411	—
Los Angeles	6,242,543	—	37,672,522	204,395,178	4,563,267,443	291,436,843	—
Madera	4,960,477	194,299	2,571,083	3,853,829	55,300,575	15,147,740	—
Marin	14,424,456	—	4,075,823	18,992,229	127,719,922	8,142,683	—
Mariposa	3,096,486	—	994,864	3,404,619	19,597,168	6,821,793	—
Mendocino	—	555,667	1,859,119	4,816,034	46,692,704	18,423,546	—
Merced	9,542,283	411,549	4,958,411	8,068,390	109,831,710	21,070,933	—
Modoc	—	—	574,542	1,197,777	6,613,813	3,918,639	—
Mono	—	—	845,725	4,143,945	23,141,522	8,888,782	—
Monterey	—	—	12,271,198	21,516,806	187,096,505	25,945,968	—
Napa	10,383,872	—	5,778,613	10,556,722	93,030,015	7,060,952	—
Nevada	—	—	1,935,471	5,903,398	54,203,540	11,771,451	—
Orange	—	—	6,076,227	100,906,647	1,051,533,478	62,058,291	—
Placer	8,008,705	—	6,011,918	16,756,360	161,368,144	53,253,186	—
Plumas	—	88,138	1,511,370	1,635,573	15,449,163	8,138,493	—
Riverside	166,712,877	80,091	25,179,762	37,472,712	1,030,453,557	121,463,624	—
Sacramento	133,852	—	13,377,082	32,308,184	633,414,615	108,481,516	—
San Benito	1,423,088	—	1,226,337	3,978,069	24,154,443	7,956,585	—
San Bernardino	2,049,581	—	10,084,442	36,123,538	732,107,333	64,771,157	—
San Diego	—	—	13,985,697	97,505,523	1,013,489,263	97,341,896	—
San Francisco	—	—	—	—	—	—	—
San Joaquin	—	—	11,018,815	22,647,961	276,446,207	29,158,141	—
San Luis Obispo	14,667,728	—	4,742,792	14,145,755	119,908,177	12,595,916	—
San Mateo	6,231,396	—	7,374,188	17,353,833	313,562,279	18,539,454	—
Santa Barbara	43,070,892	—	7,459,644	22,694,127	266,240,712	19,453,646	—
Santa Clara	1,703,481	905,046	10,322,255	28,400,775	700,189,201	52,732,460	—
Santa Cruz	3,123,534	—	4,274,950	12,170,034	110,678,462	12,487,194	—
Shasta	—	—	2,641,092	6,050,957	73,933,812	20,605,445	57,321
Sierra	107,126	—	241,215	680,063	4,478,120	6,335,409	—
Siskiyou	541,984	—	1,925,290	1,991,460	29,149,720	14,037,177	—
Solano	—	—	3,571,895	20,279,699	182,212,260	19,132,058	—
Sonoma	—	—	5,420,235	30,332,970	263,785,809	30,599,103	—
Stanislaus	1,407,747	—	5,787,295	26,705,551	185,148,669	15,244,043	115,103
Sutter	692,259	311,366	2,592,551	811,328	33,297,044	6,363,313	94,629
Tehama	3,349,910	—	1,381,820	2,189,628	28,449,283	9,595,146	—
Trinity	6,045	—	637,827	1,166,068	9,439,123	7,008,252	—
Tulare	12,505,578	—	8,321,044	7,094,630	182,854,482	36,814,428	—
Tuolumne	3,167,375	—	564,971	4,570,850	31,663,739	10,239,360	—
Ventura	—	—	8,290,930	19,825,759	404,591,602	43,839,949	—
Yolo	—	—	2,503,325	7,957,413	74,009,696	8,356,393	—
Yuba	—	170,072	3,404,204	2,225,846	43,565,082	10,186,323	—
Totals	\$ 458,966,665	\$ 9,696,428	\$ 318,110,514	\$ 1,084,187,482	\$ 15,591,269,736	\$ 1,736,494,833	\$ 288,410

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2009-10 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	-----Public Ways and Facilities Function----- (continued)			-----Health Function-----				Drug and Alcohol Abuse Services
	Transportation Systems	Parking Facilities	Total	Public Health	Medical Care	Mental Health		
Alameda	\$ —	\$ 1,926,846	\$ 37,712,292	\$ 115,468,659	\$ 135,588,606	\$ 273,464,378	\$	26,445,657
Alpine	—	—	1,528,120	869,554	21,864	467,357		320,581
Amador	—	—	4,631,673	3,813,002	—	3,520,512		569,010
Butte	—	—	13,263,386	21,420,589	—	40,836,680		3,689,432
Calaveras	—	—	6,225,855	3,887,432	—	4,026,797		1,170,690
Colusa	—	—	5,537,639	3,798,391	74,782	4,667,775		608,735
Contra Costa	197,486	—	92,977,228	65,171,770	2,058,514	134,754,874		13,435,666
Del Norte	—	—	3,419,487	2,035,425	—	3,893,337		545,801
El Dorado	—	—	57,389,285	15,069,187	—	11,642,001		1,570,619
Fresno	2,695,653	—	48,859,850	60,662,847	21,932,910	77,530,443		15,820,591
Glenn	—	—	3,997,854	5,825,282	445,077	6,048,668		883,276
Humboldt	—	—	20,633,411	18,651,025	2,834,949	26,704,324		1,849,426
Imperial	—	—	12,265,131	20,279,162	—	22,162,290		2,403,221
Inyo	—	—	6,924,447	4,372,499	—	3,487,913		663,984
Kern	—	—	77,553,898	43,795,562	1,668,981	82,345,274		10,467,811
Kings	—	—	4,328,610	9,005,807	3,744,968	11,542,270		1,525,465
Lake	—	—	10,561,310	4,748,744	—	7,701,751		1,946,162
Lassen	—	—	8,109,411	2,321,660	4,475	4,816,401		1,065,499
Los Angeles	—	6,171,707	297,608,550	830,835,861	267,009,058	1,316,062,288		154,811,626
Madera	123,173	—	15,270,913	4,353,619	6,912,837	10,510,221		1,468,278
Marin	58,150	—	8,200,833	34,727,889	6,821,605	32,288,829		5,499,138
Mariposa	—	—	6,821,793	2,898,502	—	3,502,089		778,981
Mendocino	—	—	18,423,546	7,049,337	2,148,393	20,847,657		2,843,147
Merced	—	—	21,070,933	14,165,606	4,430,742	20,615,898		3,841,955
Modoc	—	—	3,918,639	2,276,014	—	2,203,103		685,422
Mono	—	—	8,888,782	3,379,759	3,986,600	1,874,401		617,837
Monterey	—	—	25,945,968	66,828,768	2,171,810	57,995,017		805,920
Napa	—	—	7,060,952	15,899,124	—	19,357,565		4,163,157
Nevada	—	—	11,771,451	7,710,995	1,884,627	13,626,892		1,526,298
Orange	—	7,602,569	69,660,860	131,113,819	177,267,285	220,980,784		27,807,709
Placer	—	—	53,253,186	16,408,945	7,643,784	27,907,619		—
Plumas	—	—	8,138,493	4,985,042	24,224	3,179,304		—
Riverside	—	3,290,624	124,754,248	166,745,599	23,789,593	125,298,422		20,922,485
Sacramento	—	—	108,481,516	236,573,206	126,634,456	155,250,917		20,320,453
San Benito	—	—	7,956,585	4,143,529	—	4,700,954		1,218,815
San Bernardino	—	—	64,771,157	82,791,318	43,985,575	178,068,821		19,077,026
San Diego	—	—	97,341,896	123,817,992	126,885,266	263,344,488		41,211,856
San Francisco	—	—	—	—	—	—		—
San Joaquin	—	—	29,158,141	34,220,686	—	65,462,477		7,936,437
San Luis Obispo	—	—	12,595,916	24,792,945	3,774,530	33,423,020		4,311,298
San Mateo	1,317,804	—	19,857,258	69,450,730	7,031,753	111,082,928		16,443,889
Santa Barbara	479,444	—	19,933,090	33,281,826	50,217,080	60,565,527		8,316,170
Santa Clara	—	328,234	53,060,694	110,388,585	3,744,343	247,756,883		37,359,058
Santa Cruz	—	197,129	12,684,323	27,819,094	20,014,776	47,437,681		6,776,087
Shasta	158,308	—	20,821,074	15,659,864	5,324,837	20,601,205		3,294,478
Sierra	—	—	6,335,409	1,580,534	—	1,790,636		—
Siskiyou	23,919	—	14,061,096	6,370,666	—	16,725,843		590,192
Solano	—	—	19,132,058	42,913,102	8,920,594	44,756,153		4,903,513
Sonoma	—	—	30,599,103	54,060,030	—	44,105,028		15,317,339
Stanislaus	—	—	15,359,146	2,481,714	49,119,198	52,505,665		5,178,291
Sutter	—	—	6,457,942	10,857,425	—	24,500,194		—
Tehama	—	—	9,595,146	3,535,280	1,698,515	9,213,955		1,186,608
Trinity	202,101	—	7,210,353	1,928,369	—	3,529,584		557,322
Tulare	—	—	36,814,428	28,313,114	34,035,967	47,920,554		6,904,982
Tuolumne	—	—	10,239,360	5,005,905	—	7,733,247		—
Ventura	—	—	43,839,949	83,606,785	—	50,030,477		14,261,942
Yolo	—	—	8,356,393	13,871,708	10,850,680	17,492,845		2,621,477
Yuba	—	—	10,186,323	6,630,010	—	—		—
Totals	\$ 5,256,038	\$ 19,517,109	\$ 1,761,556,390	\$ 2,734,669,893	\$ 1,164,703,254	\$ 4,103,862,216	\$	528,540,812

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2009-10 --- (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	\$ 550,967,300	\$ —	\$ 306,771,504	\$ 182,562,173	\$ 30,555,697	\$ 2,354,219	\$ —
Alpine	1,679,356	21,743	1,127,172	433,585	750	—	—
Amador	7,902,524	—	6,993,596	2,254,727	20,543	—	104,846
Butte	65,946,701	—	75,393,723	56,118,323	612	62,167	184,222
Calaveras	9,084,919	—	12,955,009	350,179	177,159	1,300	—
Colusa	9,149,683	—	6,932,977	53,623	3,811	6,899	79,734
Contra Costa	215,420,824	—	228,246,045	80,445,017	6,418,552	—	640,482
Del Norte	6,474,563	—	12,469,416	5,724,137	47,969	—	97,248
El Dorado	28,281,807	—	29,821,737	11,998,546	82,304	—	362,863
Fresno	175,946,791	61,941	453,176,618	38,402,838	8,813,999	—	224,996
Glenn	13,202,303	—	14,861,927	5,537,916	87,864	—	37,862
Humboldt	50,039,724	—	58,552,200	7,980,155	285,522	—	199,717
Imperial	44,844,673	—	68,587,055	15,036,791	61,778	—	143,397
Inyo	8,524,396	—	5,716,996	—	195,065	—	143,672
Kern	138,277,628	—	358,007,722	4,197,239	281,663	—	768,864
Kings	25,818,510	—	55,635,362	192,707	70,439	—	483,579
Lake	14,396,657	—	31,658,494	2,859,069	280,690	—	194,105
Lassen	8,208,035	—	10,751,861	2,664,794	335,781	—	101,794
Los Angeles	2,568,718,833	—	3,301,517,128	1,414,002,077	231,964,376	1,897,756	2,155,136
Madera	23,244,955	987,401	45,464,939	3,256,192	736,948	—	235,556
Marin	79,337,461	—	29,207,211	17,775,357	2,921,940	—	91,642
Mariposa	7,179,572	—	4,107,290	4,820,415	16,842	—	45,012
Mendocino	32,888,534	—	25,463,733	26,532,242	794,122	—	260,118
Merced	43,054,201	—	111,927,983	25,824,889	434,759	—	284,493
Modoc	5,164,539	—	4,569,095	508,001	91,674	42,841	41,867
Mono	9,858,597	—	3,096,009	1,188,784	22,208	—	39,004
Monterey	127,801,515	143,824	147,026,623	4,298,413	837,670	—	605,640
Napa	39,419,846	—	18,057,894	11,165,400	253,708	517,526	124,019
Nevada	24,748,812	—	20,736,762	4,156,921	205,520	1,523,244	184,585
Orange	557,169,597	—	501,850,720	189,908,148	6,874,815	—	—
Placer	51,960,348	2,977	58,272,675	33,421,756	1,270,516	—	447,314
Plumas	8,188,570	3,717	6,414,798	1,200,523	149,018	84,579	138,319
Riverside	336,756,099	—	480,361,268	331,549,378	645,761	—	862,974
Sacramento	538,779,032	—	579,868,100	25,746,059	17,228,620	—	—
San Benito	10,063,298	—	14,672,053	2,542,087	1,050	25,245	68,482
San Bernardino	323,922,740	—	813,047,300	1,360,978	1,410,922	—	1,350,646
San Diego	555,259,602	7,084,607	544,554,570	396,815,661	2,044,891	10,613,698	849,110
San Francisco	—	—	—	—	—	—	—
San Joaquin	107,619,600	13,951	277,061,034	35,931,092	2,971,144	6,581,671	369,947
San Luis Obispo	66,301,793	136,484	51,826,550	25,199,692	5,777,645	5,153,956	397,355
San Mateo	204,009,300	5,370,376	68,924,311	74,716,228	—	—	—
Santa Barbara	152,380,603	—	99,284,241	23,668,902	715,884	2,045,660	299,515
Santa Clara	399,248,869	1,356,139	432,620,870	231,289,742	4,933,175	11,079,425	590,287
Santa Cruz	102,047,638	—	94,758,212	3,988,215	521,366	130,321	273,226
Shasta	44,880,384	—	86,088,937	—	1,759,624	—	338,100
Sierra	3,371,170	—	1,921,283	697,890	—	—	—
Siskiyou	23,686,701	—	17,422,317	1,908,468	191,524	41,743	152,924
Solano	101,493,362	—	118,094,787	15,209,284	13,716,400	141,936	602,031
Sonoma	113,482,397	—	126,226,923	25,773,353	1,549,208	—	370,585
Stanislaus	109,284,868	—	133,147,150	108,163,278	—	—	—
Sutter	35,357,619	—	26,810,739	4,777,003	48,605	—	76,626
Tehama	15,634,358	5,373	33,930,368	348,591	257,894	47,583	45,934
Trinity	6,015,275	—	6,691,555	—	44,593	—	48,329
Tulare	117,174,617	—	145,299,676	81,345,666	2,588,013	422,666	243,442
Tuolumne	12,739,152	1,035,080	18,935,983	—	—	271,674	131,033
Ventura	147,899,204	—	130,264,752	37,087,423	1,637,991	—	—
Yolo	44,836,710	—	54,517,714	13,542,652	340,341	773,341	237,637
Yuba	6,630,010	—	42,569,681	4,830,500	69,628	—	237,478
Totals	\$ 8,531,776,175	\$ 16,223,613	\$ 10,414,272,648	\$ 3,601,363,079	\$ 352,748,593	\$ 43,819,450	\$ 15,965,747

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2009-10 --- (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	\$ 83,593,043	\$ 605,836,636	\$ —	\$ 21,402,754	\$ 198,370	\$ 922,278	\$ 22,523,402
Alpine	—	1,561,507	51,811	218,939	—	177,471	448,221
Amador	—	9,373,712	—	856,439	143,260	—	999,699
Butte	3,102,970	134,862,017	—	2,151,280	273,514	—	2,424,794
Calaveras	543,896	14,027,543	—	513,688	190,623	—	704,311
Colusa	190,125	7,267,169	1,149	694,268	249,168	—	944,585
Contra Costa	65,599,243	381,349,339	—	25,219,537	218,060	—	25,437,597
Del Norte	143,117	18,481,887	—	—	27,429	—	27,429
El Dorado	2,396,911	44,662,361	—	3,028,162	278,677	—	3,306,839
Fresno	13,116,030	513,734,481	—	27,000,983	469,330	—	27,470,313
Glenn	1,728,761	22,254,330	—	138,042	248,360	—	386,402
Humboldt	4,018,473	71,036,067	—	2,897,804	147,330	—	3,045,134
Imperial	11,368,189	95,197,210	—	428,686	388,366	164,145	981,197
Inyo	147,429	6,203,162	—	561,492	97,119	—	658,611
Kern	55,826,636	419,082,124	—	7,978,515	917,722	—	8,896,237
Kings	12,085,895	68,467,982	—	1,894,590	208,408	—	2,102,998
Lake	4,495,662	39,488,020	—	1,041,041	160,840	—	1,201,881
Lassen	386,267	14,240,497	—	—	73,900	—	73,900
Los Angeles	85,853,903	5,037,390,376	—	108,883,035	—	—	108,883,035
Madera	276,788	49,970,423	—	1,313,704	96,232	—	1,409,936
Marin	12,151,855	62,148,005	—	10,873,889	336,596	—	11,210,485
Mariposa	1,793,139	10,782,698	168,400	462,671	135,756	71,978	838,805
Mendocino	—	53,050,215	—	1,436,484	219,138	—	1,655,622
Merced	11,781,055	150,253,179	—	2,581,559	281,041	—	2,862,600
Modoc	338,056	5,591,534	—	342,220	117,179	19,265	478,664
Mono	—	4,346,005	—	—	48,485	—	48,485
Monterey	15,320,402	168,088,748	—	7,175,648	545,067	—	7,720,715
Napa	5,731,511	35,850,058	—	—	398,228	—	398,228
Nevada	3,906,403	30,713,435	—	2,217,049	117,394	—	2,334,443
Orange	50,458,887	749,092,570	—	34,411,136	—	—	34,411,136
Placer	2,687,155	96,099,416	—	5,463,472	323,940	—	5,787,412
Plumas	928,355	8,915,592	—	774,527	99,743	—	874,270
Riverside	—	813,419,381	—	18,410,906	551,232	—	18,962,138
Sacramento	—	622,842,779	—	15,303,585	324,105	—	15,627,690
San Benito	4,630,360	21,939,277	—	725,825	72,941	—	798,766
San Bernardino	68,508,791	885,678,637	2,876,738	16,088,409	—	—	18,965,147
San Diego	78,377,963	1,033,255,893	—	29,854,871	838,653	—	30,693,524
San Francisco	—	—	—	—	—	—	—
San Joaquin	19,884,280	342,799,168	—	6,401,660	332,784	—	6,734,444
San Luis Obispo	5,660,340	94,015,538	—	9,794,503	327,950	1,117,594	11,240,047
San Mateo	52,306,170	195,946,709	—	—	142,469	—	142,469
Santa Barbara	13,308,969	139,323,171	—	3,227,651	61,022	—	3,288,673
Santa Clara	4,644,405	685,157,904	—	—	69,005	—	69,005
Santa Cruz	622,577	100,293,917	—	4,763,564	157,187	—	4,920,751
Shasta	6,319,174	94,505,835	—	1,202,245	201,948	—	1,404,193
Sierra	86,135	2,705,308	—	23,196	21,080	—	44,276
Siskiyou	—	19,716,976	—	726,913	118,717	—	845,630
Solano	7,517,342	155,281,780	—	18,408,716	307,813	—	18,716,529
Sonoma	9,961,616	163,881,685	—	—	1,113,580	—	1,113,580
Stanislaus	21,269,001	262,579,429	—	8,415,665	484,738	—	8,900,403
Sutter	—	31,712,973	—	1,596,425	226,297	—	1,822,722
Tehama	387,271	35,017,641	—	516,709	143,832	—	660,541
Trinity	82,798	6,867,275	—	223,117	52,579	—	275,696
Tulare	17,819,175	247,718,638	—	3,910,103	881,169	—	4,791,272
Tuolumne	—	19,338,690	—	1,028,407	156,632	—	1,185,039
Ventura	47,828,225	216,818,391	—	10,043,412	448,044	—	10,491,456
Yolo	4,404,871	73,816,556	—	5,084,197	307,613	—	5,391,810
Yuba	2,330,262	50,037,549	—	640,136	74,717	—	714,853
Totals	\$ 815,919,881	\$ 15,244,089,398	\$ 3,098,098	\$ 428,351,829	\$ 14,425,382	\$ 2,472,731	\$ 448,348,040

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2009-10 --- (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	\$ —	\$ —	\$ 593,896	\$ —	\$ 593,896	\$ 84,670,673	
Alpine	64,643	—	—	—	64,643	40,000	
Amador	183,779	59,792	—	—	243,571	407,242	
Butte	62,237	—	—	—	62,237	635,092	
Calaveras	327,739	35,607	—	—	363,346	635,355	
Colusa	112,576	—	16,786	—	129,362	1,567,728	
Contra Costa	—	—	—	—	—	36,762,869	
Del Norte	309,278	13,755	—	—	323,033	914,220	
El Dorado	455,188	107,344	—	—	562,532	4,315,771	
Fresno	2,596,198	—	—	—	2,596,198	18,010,000	
Glenn	—	—	—	—	—	204,556	
Humboldt	1,319,359	—	32,646	—	1,352,005	1,122,558	
Imperial	527,371	—	—	—	527,371	2,769,364	
Inyo	676,389	245,405	—	—	921,794	635,644	
Kern	12,557,915	—	228,158	—	12,786,073	23,016,803	
Kings	1,633,433	—	—	—	1,633,433	579,397	
Lake	1,242,881	154,019	—	—	1,396,900	—	
Lassen	87,039	—	—	—	87,039	625,000	
Los Angeles	182,890,755	76,744,750	—	—	259,635,505	86,983,000	
Madera	—	—	—	—	—	865,924	
Marin	4,220,824	3,354,748	—	—	7,575,572	4,049,547	
Mariposa	302,869	165,430	—	—	468,299	141,000	
Mendocino	—	329,394	—	—	329,394	7,361,474	
Merced	2,274,778	—	—	—	2,274,778	5,368,138	
Modoc	14,021	18,655	—	—	32,676	—	
Mono	20,510	—	—	—	20,510	438,981	
Monterey	11,551,715	—	—	—	11,551,715	4,973,796	
Napa	1,476	—	—	—	1,476	2,513,631	
Nevada	—	—	—	—	—	1,109,531	
Orange	700,468	—	—	15,025,512	15,725,980	88,431,795	
Placer	3,744,790	786,318	—	—	4,531,108	2,681,468	
Plumas	161,910	184,500	80,028	—	426,438	514,500	
Riverside	—	298,664	—	—	298,664	28,660,463	
Sacramento	14,395,468	—	—	—	14,395,468	31,205,769	
San Benito	258,527	—	—	—	258,527	210,000	
San Bernardino	10,624,625	3,449,315	—	—	14,073,940	44,599,750	
San Diego	21,629,957	—	—	—	21,629,957	163,523,177	
San Francisco	—	—	—	—	—	—	
San Joaquin	5,720,135	304,500	—	—	6,024,635	2,463,267	
San Luis Obispo	6,558,302	—	—	—	6,558,302	45,789,910	
San Mateo	9,521,889	—	—	—	9,521,889	12,003,365	
Santa Barbara	11,750,719	718,725	—	—	12,469,444	7,507,252	
Santa Clara	62,518,328	—	—	—	62,518,328	16,435,176	
Santa Cruz	6,016,357	259,521	55,642	—	6,331,520	3,678,570	
Shasta	28,789	—	92,936	—	121,725	1,894,181	
Sierra	188,053	—	—	—	188,053	93,296	
Siskiyou	—	84,426	—	—	84,426	228,293	
Solano	1,416,681	—	—	—	1,416,681	30,435,883	
Sonoma	12,216,182	—	1,635,031	—	13,851,213	20,420,147	
Stanislaus	10,782,567	—	—	—	10,782,567	16,405,601	
Sutter	269,629	285,132	98,274	—	653,035	127,820	
Tehama	127,941	—	111,485	—	239,426	315,000	
Trinity	—	—	—	—	—	855,793	
Tulare	1,860,229	156,192	—	—	2,016,421	10,181,687	
Tuolumne	1,073,494	—	—	—	1,073,494	725,792	
Ventura	—	—	—	—	—	12,217,792	
Yolo	2,095,647	11,087	—	—	2,106,734	10,275,213	
Yuba	—	—	—	—	—	265,000	
Totals	\$ 407,093,660	\$ 87,767,279	\$ 2,944,882	\$ 15,025,512	\$ 512,831,333	\$ 842,863,254	

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2009-10 --- (continued)
Summary of County Expenditures by Function and Activity

-----Debt Service Function----(continued)-----						
Counties	Interest on Long-Term Debt	Interest on Short-Term Notes and Warrants	Total	Total of Financing Uses	Transfers Out	Total Financing Uses and Transfers Out
Alameda	\$ 17,202,174	\$ —	\$ 101,872,847	\$ 2,083,268,145	\$ 16,790,614	\$ 2,100,058,759
Alpine	30,315	—	70,315	14,559,262	686	14,559,948
Amador	340,519	—	747,761	58,841,527	907,676	59,749,203
Butte	2,035,699	333,154	3,003,945	341,202,072	—	341,202,072
Calaveras	2,426,248	—	3,061,603	66,585,284	—	66,585,284
Colusa	187,539	9,223	1,764,490	44,894,735	—	44,894,735
Contra Costa	28,935,361	—	65,698,230	1,243,406,695	47,216,642	1,290,623,337
Del Norte	437,707	—	1,351,927	54,637,202	—	54,637,202
El Dorado	111,146	—	4,426,917	267,573,862	342,597	267,916,459
Fresno	22,328,686	—	40,338,686	1,184,283,111	166,015	1,184,449,126
Glenn	144,443	—	348,999	64,118,066	18,000	64,136,066
Humboldt	724,570	—	1,847,128	230,733,888	—	230,733,888
Imperial	3,774,842	—	6,544,206	257,530,061	1,011,862	258,541,923
Inyo	39,867	—	675,511	55,504,625	2,702,762	58,207,387
Kern	20,955,713	—	43,972,516	1,221,862,570	32,814,586	1,254,677,156
Kings	848,161	—	1,427,558	184,865,685	—	184,865,685
Lake	—	—	—	116,711,571	45,960	116,757,531
Lassen	13,873	—	638,873	57,098,505	—	57,098,505
Los Angeles	178,827,238	11,284,953	277,095,191	13,994,578,119	833,227,116	14,827,805,235
Madera	858,386	—	1,724,310	177,923,663	267,626	178,191,289
Marin	7,574,600	—	11,624,147	408,802,238	—	408,802,238
Mariposa	74,371	—	215,371	54,436,656	26,000	54,462,656
Mendocino	6,362,677	6,114,063	19,838,214	190,887,121	—	190,887,121
Merced	4,196,509	—	9,564,647	381,004,497	664,358	381,668,855
Modoc	—	—	—	26,588,151	—	26,588,151
Mono	65,284	—	504,265	54,899,929	6,620,078	61,520,007
Monterey	7,009,029	1,181,599	13,164,424	620,175,994	—	620,175,994
Napa	1,449,207	—	3,962,838	222,936,668	5,387,723	228,324,391
Nevada	771,287	—	1,880,818	136,024,226	4,494	136,028,720
Orange	32,097,238	3,908,383	124,437,416	2,831,835,154	284,752	2,832,119,906
Placer	2,352,168	—	5,033,636	507,995,721	4,161,102	512,156,823
Plumas	830,414	—	1,344,914	51,018,479	—	51,018,479
Riverside	41,926,148	8,472,407	79,059,018	2,791,031,223	12,533,110	2,803,564,333
Sacramento	93,771,538	1,136,979	126,114,286	2,181,703,524	—	2,181,703,524
San Benito	24,640	—	234,640	77,546,557	—	77,546,557
San Bernardino	24,100,157	1,966,030	70,665,937	2,341,330,188	65,813,488	2,407,143,676
San Diego	62,894,357	4,387,778	230,805,312	3,480,891,268	—	3,480,891,268
San Francisco	—	—	—	—	—	—
San Joaquin	6,225,722	—	8,688,989	827,237,389	31,219,103	858,456,492
San Luis Obispo	5,949,015	—	51,738,925	417,813,607	33,319	417,846,926
San Mateo	15,723,771	—	27,727,136	889,585,570	66,850,454	956,436,024
Santa Barbara	3,048,311	1,588,450	12,144,013	687,821,486	2,628,156	690,449,642
Santa Clara	34,506,598	3,487,982	54,429,756	2,240,286,832	202,896,641	2,443,183,473
Santa Cruz	3,538,289	—	7,216,859	370,484,098	—	370,484,098
Shasta	2,497,674	—	4,391,855	251,967,238	2,615,488	254,582,726
Sierra	28,311	—	121,607	19,794,133	—	19,794,133
Siskiyou	1,064,362	—	1,292,655	98,456,605	9,048	98,465,653
Solano	11,076,534	888,141	42,400,558	596,834,305	—	596,834,305
Sonoma	19,002,126	2,292,500	41,714,773	752,601,136	733,601	753,334,737
Stanislaus	6,993,340	—	23,398,941	667,880,089	5,338,708	673,218,797
Sutter	81,617	—	209,437	135,228,977	—	135,228,977
Tehama	362,328	47,677	725,005	98,281,436	450,230	98,731,666
Trinity	871,105	42,030	1,768,928	35,257,309	456,463	35,713,772
Tulare	2,785,525	—	12,967,212	630,077,310	4,282,502	634,359,812
Tuolumne	442,834	—	1,168,626	94,071,213	3,097,946	97,169,159
Ventura	1,513,650	3,625,000	17,356,442	907,251,083	42,008,945	949,260,028
Yolo	1,002,412	—	11,277,625	252,233,289	270,021	252,503,310
Yuba	32,487	—	297,487	124,070,063	55,716	124,125,779
Totals	\$ 682,468,122	\$ 50,766,349	\$ 1,576,097,725	\$ 48,176,519,410	\$ 1,393,953,588	\$ 49,570,472,998

* San Francisco data is located in Appendix A

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Alameda

Taxes			Federal	
Property Taxes			Public Assistance Administration	180,369,642
County Wide Secured and Unsecured	\$	302,633,687	Public Assistance Programs	138,166,407
Less Than County Wide Funds - Secured and Unsecured		15,439,257	Health Administration	34,677,544
Property Tax In-Lieu of Vehicle License Fees		152,514,896	Workforce Investment Act (WIA)	12,731,738
Voter Approved Indebtedness		—	Community Development Block Grant	2,816,627
Prior Year Secured and Unsecured		1,011,134	Health Grants	81,615,098
Total Property Taxes		471,598,974	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		14,814,748	Office of Criminal Justice and Planning Programs	5,883,041
Transportation Tax (Non-Transit)		2,427,805	DEA Programs/Drug and Alcohol Programs	9,672,813
Property Transfer		8,696,864	District Attorney Programs	465,747
Transient Lodging		377,400	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		3,629,247	Road Projects	3,991,961
Construction Development Taxes		—	Law Enforcement	1,318,268
Utility Users Tax		12,446,397	Other	7,395,774
Other		26,523,654	Total Federal	479,104,660
Total Other Taxes		68,916,115	Other Aid	
Total Taxes		540,515,089	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	53,370,712
Operations		—	Total Other Aid	53,370,712
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	7,832,510
Licenses, Permits and Franchises			Property Tax Administrative Fees	10,875,426
Animal Licenses		16,267	Auditing and Accounting Fees	627,719
Business Licenses		78,260	Communication Services	64,889
Construction Permits		1,636,965	Election Services	2,564,088
Road Privileges and Permits		361,005	Legal Services	3,729,150
Zoning Permits		67,897	Planning and Engineering Services	3,092,316
Franchises		2,087,392	Agricultural Services	138,209
Other		1,551,594	Civil Process Services	648,467
Total Licenses Permits and Franchises		5,799,380	Court Fees and Costs	9,127,129
Fines, Forfeitures and Penalties			Booking Fees	2,281,646
Vehicle Code Fines		5,753,802	Estate Fees	598,778
Other Court Fines		2,740,361	Humane Services	1,073,257
Forfeitures and Penalties		1,382,637	Law Enforcement Services	58,391,547
Penalties and Cost on Delinquent Taxes		11,263,105	Recording Fees	13,521,157
Total Fines, Forfeitures and Penalties		21,139,905	Road and Street Services	542,486
Revenue from Use of Money and Property			Health Fees	17,450,107
Interest		18,319,521	Mental Health Services	78,279,276
Rents and Concessions		6,268,366	California Children Services	2,960
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		24,587,887	Institutional Care and Services	37,077,657
Aid from Other Governmental Agencies			Library Services	2,656,403
State			Park and Recreation Fees	—
Highway Users Tax		18,539,762	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	872,893
Realignment from the Vehicle License Fee Fund		54,347,442	Building Maintenance and Grounds	1,205,655
Public Assistance Administration		68,767,428	Administrative Services	4,452,052
Public Assistance Programs		110,006,646	Other	23,371,082
Realignment for Social Services		57,215,728	Total Charges for Current Services	280,476,859
Health:			Miscellaneous Revenue	
Aid for Mental Health		28,202,515	Other Sales	474,532
Realignment for Mental Health		35,390,907	Tobacco Settlement	11,559,523
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		6,789,684	Cancelled Warrants	—
Other Aid for Health		55,819,866	Other	19,889,842
Realignment for Health Services		14,752,266	Total Miscellaneous Revenue	31,923,897
Homeowners' Property Tax Relief		3,391,295	Other Financing Sources	
Open Space Tax Relief		3	Sale of Fixed Assets	609,894
SB90 Mandated Costs		1,949,898	Proceeds from the Sale of Bonds	—
Public Safety Fund		99,315,831	Other Long-Term Debt Proceeds	4,732,446
Other:			Total Other Financing Sources	5,342,340
Supplemental Law Enforcement Services Fund (SLESF/COPS)		3,912,807	Total General County Revenues Before Transfers	2,049,650,443
Office of Criminal Justice and Planning Programs		700,666	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		3,868,580	Operating Transfers Between Funds Other Than Governmental and Enterprise	12,152,657
Law Enforcement		—	Total General County Revenues and Transfers In	\$ 2,061,803,100
Other		44,418,390		
Total State		607,389,714		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Alameda

General		Public Ways and Facilities	
Board of Supervisors	\$ 5,090,397	Total Roads	35,785,446
Clerk of the Board	1,577,202	Total Transportation Terminals	—
Administrative Officer	4,408,167	Total Transportation Systems	—
Other	—	Total Parking Facilities	1,926,846
Total Legislative and Administrative	11,075,766	Total Public Ways and Facilities	37,712,292
Finance		Health	
Auditor-Controller	12,561,284	Total Public Health	115,468,659
Treasurer-Tax Collector	8,957,137	Total Medical Care	135,588,606
Assessor	20,233,114	Total Mental Health	273,464,378
Other	20,922,248	Total Drug and Alcohol Abuse Services	26,445,657
Total Finance	62,673,783	Total Health	550,967,300
Counsel		Sanitation	
County Counsel	2,238,108	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,238,108	Public Assistance	
Total Personnel	11,230,309	Welfare	
Total Elections	10,267,066	Administration	59,987,572
Total Communications	12,987	Aid Programs - Cash (Grants)	246,783,932
Total Property Management	5,738,697	Total Welfare	306,771,504
Plant Acquisition		Social Services	
Jails	1,774,364	Administration and Programs	182,562,173
Courts	649,999	Other	—
Other	46,230,427	Total Social Services	182,562,173
Total Plant Acquisition	48,654,790	General Relief	
Total Promotion	1,512,020	Aid to Indigents	30,505,136
Total Other General	12,447,064	Indigent Burial	50,561
Total General	165,850,590	Total General Relief	30,555,697
Public Protection		Total Care of Court Wards	2,354,219
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	30,924,282	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	84,622	Workforce Investment Act (WIA)	76,729,580
Other Trial Court	21,537,981	Other	6,863,463
County Clerk	—	Total Other Public Assistance	83,593,043
Grand Jury (Including Audit)	246,579	Total Public Assistance	605,836,636
District Attorney-Prosecution	56,179,374	Education	
District Attorney-Family Support	24,775,977	Total School Administration	—
Public Defender	31,610,619	Total Library Services	21,402,754
Court Appointed Counsel	5,506,417	Total Agricultural Education	198,370
Other	6,024,842	Total Other Education	922,278
Total Judicial	176,890,693	Total Education	22,523,402
Total Police Protection	112,546,150	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	139,320,016	Total Cultural Services	—
Juvenile Detention	35,755,459	Total Veterans Memorial Building	593,896
Probation	52,509,384	Total Small Craft Harbors	—
Total Detention and Correction	227,584,859	Total Recreation and Cultural	593,896
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	84,670,673
Protective Inspection		Total Interest on Long-Term Debt	17,202,174
Agricultural Commissioner	1,494,152	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,604,933	Total Debt Service	101,872,847
Other	870,635	Total General County Expenditures Before Transfers	2,083,268,145
Total Protective Inspection	3,969,720	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	136,064	Operating Transfers Between Funds Other Than	
Recorder	8,291,886	Governmental and Enterprise	16,790,614
Coroner	5,914,112	Total General County Expenditures and Transfers Out	\$ 2,100,058,759
Emergency Services	2,587,194		
Planning and Zoning	34,729,748		
Pound	2,441,953		
Other	22,818,803		
Total Other Protection	76,919,760		
Total Public Protection	597,911,182		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,728,334,000	\$ 568,016,026	\$ 1,160,317,974

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 279,425,000	\$ 656,080,000
Total Pension Obligation Bonds				<u>935,505,000</u>	<u>935,505,000</u>	<u>279,425,000</u>	<u>656,080,000</u>
Special Assessment Bonds							
1915 Act - Tennyson-Alquire A.D.	1999	1999	2012	1,435,000	1,435,000	1,145,900	289,100
1915 Act - West Happyland A.D.	1999	1999	2011	395,000	395,000	350,000	45,000
Total Special Assessment Bonds				<u>1,830,000</u>	<u>1,830,000</u>	<u>1,495,900</u>	<u>334,100</u>
Other Long-Term Debt Schedule							
ABAG 40 2004B Refunding	—	—	—	—	—	—	1,635,000
Compensated Absences	—	—	—	—	—	—	54,782,323
Countywide Light Retrofit	—	—	—	—	—	—	1,792,446
Fuel Cell Energy Center	—	—	—	—	—	—	2,134,764
Juv Justice Ctr Solar Power Project	—	—	—	—	—	—	2,333,792
Solar II Power Project	—	—	—	—	—	—	1,866,853
Solar Panels ECA	—	—	—	—	—	—	57,608
Solar Panels ECX	—	—	—	—	—	—	328,209
SRJ Fuel Cell Power Project	—	—	—	—	—	—	2,940,000
Total Other Long-Term Debt Schedule				<u>—</u>	<u>—</u>	<u>—</u>	<u>67,870,995</u>
County Total Bonds and Other Long-Term Debt				<u>\$ 937,335,000</u>	<u>\$ 937,335,000</u>	<u>\$ 280,920,900</u>	<u>\$ 724,285,095</u>

Total Future Principal
and Interest Balance Due

Total Lease Obligations	<u>\$ 448,153,663</u>
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2009-10
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 \$23.5 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 2009-10
Statement of County Revenues
County of Alpine

Taxes			Federal	
Property Taxes			Public Assistance Administration	501,086
County Wide Secured and Unsecured	\$	4,661,675	Public Assistance Programs	44,975
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		152,028	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		517,106	Health Grants	—
Total Property Taxes		5,330,809	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	33,175
Sales and Use Taxes		244,629	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	475,161
Property Transfer		34,766	District Attorney Programs	—
Transient Lodging		490,089	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	32,402
Utility Users Tax		—	Other	1,847,025
Other		—	Total Federal	2,933,824
Total Other Taxes		769,484	Other Aid	
Total Taxes		6,100,293	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		448	Auditing and Accounting Fees	—
Business Licenses		3,775	Communication Services	—
Construction Permits		115,837	Election Services	12,188
Road Privileges and Permits		1,500	Legal Services	631
Zoning Permits		—	Planning and Engineering Services	5,964
Franchises		29,272	Agricultural Services	—
Other		622	Civil Process Services	782
Total Licenses Permits and Franchises		151,454	Court Fees and Costs	274
Fines, Forfeitures and Penalties			Booking Fees	3,280
Vehicle Code Fines		—	Estate Fees	—
Other Court Fines		151,394	Humane Services	—
Forfeitures and Penalties		—	Law Enforcement Services	13,214
Penalties and Cost on Delinquent Taxes		70,305	Recording Fees	17,753
Total Fines, Forfeitures and Penalties		221,699	Road and Street Services	183,962
Revenue from Use of Money and Property			Health Fees	69,923
Interest		206,119	Mental Health Services	—
Rents and Concessions		186,950	California Children Services	—
Royalties		—	Sanitation Services	2,797
Total Revenue from the Use of Money and Property		393,069	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	6,355
State			Park and Recreation Fees	10,296
Highway Users Tax		450,309	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		190,560	Building Maintenance and Grounds	—
Public Assistance Administration		954,306	Administrative Services	57,039
Public Assistance Programs		36,792	Other	514,531
Realignment for Social Services		191,195	Total Charges for Current Services	898,989
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,550,815	Other Sales	170
Realignment for Mental Health		144,977	Tobacco Settlement	12,236
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		—	Cancelled Warrants	—
Other Aid for Health		179,663	Other	863,387
Realignment for Health Services		36,447	Total Miscellaneous Revenue	875,793
Homeowners' Property Tax Relief		7,786	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	—
SB90 Mandated Costs		—	Proceeds from the Sale of Bonds	—
Public Safety Fund		93,310	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		100,571	Total General County Revenues Before Transfers	17,447,087
Office of Criminal Justice and Planning Programs		101,838	Transfers In	
Library		848	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	657,156
Law Enforcement		412,320	Total General County Revenues and Transfers In	\$ 18,104,243
Other		1,372,229		
Total State		5,823,966		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Alpine

General		Public Ways and Facilities	
Board of Supervisors	\$ 388,144	Total Roads	1,528,120
Clerk of the Board	197,280	Total Transportation Terminals	—
Administrative Officer	57,526	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	642,950	Total Public Ways and Facilities	1,528,120
Finance		Health	
Auditor-Controller	307,538	Total Public Health	869,554
Treasurer-Tax Collector	240,101	Total Medical Care	21,864
Assessor	284,313	Total Mental Health	467,357
Other	—	Total Drug and Alcohol Abuse Services	320,581
Total Finance	831,952	Total Health	1,679,356
Counsel		Sanitation	
County Counsel	240,677	Total Refuse Collection and Disposal	21,743
Other	138,661	Total Sanitation	21,743
Total Counsel	379,338	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	20,828	Administration	1,039,424
Total Communications	1,145,747	Aid Programs - Cash (Grants)	87,748
Total Property Management	408,696	Total Welfare	1,127,172
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	259,856
Courts	107,152	Other	173,729
Other	83,298	Total Social Services	433,585
Total Plant Acquisition	190,450	General Relief	
Total Promotion	60,000	Aid to Indigents	750
Total Other General	800,251	Indigent Burial	—
Total General	4,480,212	Total General Relief	750
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	58,459	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	20,008	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	6,239	Total Public Assistance	1,561,507
District Attorney-Prosecution	92,441	Education	
District Attorney-Family Support	—	Total School Administration	51,811
Public Defender	110,164	Total Library Services	218,939
Court Appointed Counsel	—	Total Agricultural Education	—
Other	35,547	Total Other Education	177,471
Total Judicial	322,858	Total Education	448,221
Total Police Protection	2,250,926	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	64,643
Adult Detention	164,575	Total Cultural Services	—
Juvenile Detention	39,683	Total Veterans Memorial Building	—
Probation	310,698	Total Small Craft Harbors	—
Total Detention and Correction	514,956	Total Recreation and Cultural	64,643
Total Fire Protection	202,151	Debt Service	
Total Flood Control - Soil and Water Conservation	49,407	Total Retirement of Long-Term Debt	40,000
Protective Inspection		Total Interest on Long-Term Debt	30,315
Agricultural Commissioner	13,727	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	336,151	Total Debt Service	70,315
Other	—	Total General County Expenditures Before Transfers	14,559,262
Total Protective Inspection	349,878	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	2,483	Operating Transfers Between Funds Other Than	
Recorder	—	Governmental and Enterprise	686
Coroner	—	Total General County Expenditures and Transfers Out	\$ 14,559,948
Emergency Services	203,216		
Planning and Zoning	647,931		
Pound	—		
Other	161,339		
Total Other Protection	1,014,969		
Total Public Protection	4,705,145		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 5,044,952	\$ 4,774,850	\$ 270,102

County of Alpine

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues

Revenues	
Passenger Fares	\$ 1,606
Local Cash Grants	39,724
State Cash Grants	5,000
Federal Cash Grants	46,522
Other Revenues	(74)
Total Revenues	92,778
Purchased Transportation	—
Other Expenses	52,665
Total Expenses	52,665
Net Transit Income (Loss)	40,113
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 40,113
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	52,275
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 52,275

Table 6. Counties Annual Report — Fiscal Year 2009-10
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		19,341
Net Operating Income (Loss)		(19,341)
Total Non-Operating Revenue		400
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(18,941)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(18,941)
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 2009-10
Statement of County Revenues
County of Amador

Taxes			Federal	
Property Taxes			Public Assistance Administration	2,044,301
County Wide Secured and Unsecured	\$	13,559,550	Public Assistance Programs	1,467,890
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	671,416
Property Tax In-Lieu of Vehicle License Fees		4,155,031	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		56,728	Health Grants	28,793
Total Property Taxes		17,771,309	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,295,009	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		113,966	District Attorney Programs	—
Transient Lodging		83,160	Aging Programs	—
Timber Yield		1,928	Senior Citizens Programs	—
Aircraft		—	Road Projects	192,662
Construction Development Taxes		—	Law Enforcement	984,152
Utility Users Tax		—	Other	924,545
Other		—	Total Federal	6,313,759
Total Other Taxes		2,494,063	Other Aid	
Total Taxes		20,265,372	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	1,801,009
Operations		—	Total Other Aid	1,801,009
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	187,133
Licenses, Permits and Franchises			Property Tax Administrative Fees	94,773
Animal Licenses		43,902	Auditing and Accounting Fees	—
Business Licenses		—	Communication Services	—
Construction Permits		711,047	Election Services	16,477
Road Privileges and Permits		41,179	Legal Services	34,937
Zoning Permits		50,392	Planning and Engineering Services	104,983
Franchises		357,592	Agricultural Services	48,489
Other		10,140	Civil Process Services	—
Total Licenses Permits and Franchises		1,214,252	Court Fees and Costs	16,748
Fines, Forfeitures and Penalties			Booking Fees	11,176
Vehicle Code Fines		37,090	Estate Fees	—
Other Court Fines		592,273	Humane Services	42,535
Forfeitures and Penalties		—	Law Enforcement Services	1,855,461
Penalties and Cost on Delinquent Taxes		—	Recording Fees	223,184
Total Fines, Forfeitures and Penalties		629,363	Road and Street Services	418,351
Revenue from Use of Money and Property			Health Fees	29,825
Interest		623,436	Mental Health Services	8,394
Rents and Concessions		1,130	California Children Services	—
Royalties		—	Sanitation Services	261,626
Total Revenue from the Use of Money and Property		624,566	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	14,489
State			Park and Recreation Fees	—
Highway Users Tax		1,273,624	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,740,710	Building Maintenance and Grounds	13,365
Public Assistance Administration		2,643,505	Administrative Services	—
Public Assistance Programs		1,717,300	Other	—
Realignment for Social Services		1,054,470	Total Charges for Current Services	3,381,946
Health:			Miscellaneous Revenue	
Aid for Mental Health		2,598,521	Other Sales	10,652
Realignment for Mental Health		789,497	Tobacco Settlement	381,505
Medically Indigent Adults		95,360	Welfare Repayments	155,710
Alcohol and Drug Abuse		635,867	Cancelled Warrants	—
Other Aid for Health		403,132	Other	428,863
Realignment for Health Services		2,066,991	Total Miscellaneous Revenue	976,730
Homeowners' Property Tax Relief		206,283	Other Financing Sources	
Open Space Tax Relief		3	Sale of Fixed Assets	—
SB90 Mandated Costs		18,664	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,877,937	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—	Total General County Revenues Before Transfers	56,904,421
Office of Criminal Justice and Planning Programs		113,547	Transfers In	
Library		129,000	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than	—
Law Enforcement		1,001,741	Governmental and Enterprise	—
Other		3,331,272	Total General County Revenues and Transfers In	\$ 56,904,421
Total State		21,697,424		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Amador

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,308,907	Total Roads	4,631,673
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	191,667	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,500,574	Total Public Ways and Facilities	4,631,673
Finance		Health	
Auditor-Controller	227,974	Total Public Health	3,813,002
Treasurer-Tax Collector	621,401	Total Medical Care	—
Assessor	1,092,552	Total Mental Health	3,520,512
Other	—	Total Drug and Alcohol Abuse Services	569,010
Total Finance	1,941,927	Total Health	7,902,524
Counsel		Sanitation	
County Counsel	(155,728)	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	(155,728)	Public Assistance	
Total Personnel	32,013	Welfare	
Total Elections	775,845	Administration	2,755,543
Total Communications	—	Aid Programs - Cash (Grants)	4,238,053
Total Property Management	493,935	Total Welfare	6,993,596
Plant Acquisition		Social Services	
Jails	1,841,032	Administration and Programs	2,254,727
Courts	—	Other	—
Other	167,137	Total Social Services	2,254,727
Total Plant Acquisition	2,008,169	General Relief	
Total Promotion	63,351	Aid to Indigents	17,043
Total Other General	1,598,482	Indigent Burial	3,500
Total General	8,258,568	Total General Relief	20,543
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	104,846
Trial Court Maintenance of Effort (MOE)	261,620	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	71,741	Workforce Investment Act (WIA)	—
Other Trial Court	108,235	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	85,222	Total Public Assistance	9,373,712
District Attorney-Prosecution	3,153,578	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	680,581	Total Library Services	856,439
Court Appointed Counsel	—	Total Agricultural Education	143,260
Other	103,242	Total Other Education	—
Total Judicial	4,464,219	Total Education	999,699
Total Police Protection	8,655,324	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	183,779
Adult Detention	3,620,776	Total Cultural Services	59,792
Juvenile Detention	187,414	Total Veterans Memorial Building	—
Probation	1,934,683	Total Small Craft Harbors	—
Total Detention and Correction	5,742,873	Total Recreation and Cultural	243,571
Total Fire Protection	551,941	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	407,242
Protective Inspection		Total Interest on Long-Term Debt	340,519
Agricultural Commissioner	632,353	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	686,081	Total Debt Service	747,761
Other	—	Total General County Expenditures Before Transfers	58,841,527
Total Protective Inspection	1,318,434	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	833,332
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	624,889	Governmental and Enterprise	74,344
Coroner	262,488	Total General County Expenditures and Transfers Out	\$ 59,749,203
Emergency Services	309,174		
Planning and Zoning	776,677		
Pound	1,004,877		
Other	2,973,123		
Total Other Protection	5,951,228		
Total Public Protection	26,684,019		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 31,279,239	\$ 25,271,259	\$ 6,007,980

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	—	—	—	—	—	—	\$ 1,993,520
General Fund Loan	—	—	—	—	—	—	2,119,400
Postclosure Landfill Liability	—	—	—	—	—	—	40,000
Total Other Long-Term Debt Schedule				—	—	—	4,152,920
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 4,152,920

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 11,741,569
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$	372,699
Total Operating Expenses		434,672
Net Operating Income (Loss)		(61,973)
Total Non-Operating Revenue		90,824
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		28,851
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	28,851
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	\$	772,805
Total Operating Expenses		1,780,780
Net Operating Income (Loss)		(1,007,975)
Total Non-Operating Revenues		2,322
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(1,005,653)
Transfers In from the County		833,332
Transfers Out to the County		—
Net Transfers In (Out)		833,332
Net Income (Loss)	\$	(172,321)
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 - Other Aid, Other Governmental Agencies, have increased significantly due to \$1.7 million in Proposition 1A Securitization proceeds from the sale of the county's property tax receivable.
Reference: Table 6, Statement of County Revenues
2. Informational Note: General Expenditures, County Counsel, reflect a negative balance of (\$155,728) due to indirect cost credits. The actual current year expenditures are \$822,111.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Butte

Taxes			Federal	
Property Taxes			Public Assistance Administration	28,304,025
County Wide Secured and Unsecured	\$	22,312,216	Public Assistance Programs	43,865,950
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	12,215,216
Property Tax In-Lieu of Vehicle License Fees		25,102,656	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		29,328	Health Grants	5,863,759
Total Property Taxes		47,444,200	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,502,003	Office of Criminal Justice and Planning Programs	353,085
Transportation Tax (Non-Transit)		214,472	DEA Programs/Drug and Alcohol Programs	2,651,208
Property Transfer		554,943	District Attorney Programs	5,478,766
Transient Lodging		27,696	Aging Programs	—
Timber Yield		16,228	Senior Citizens Programs	—
Aircraft		133,773	Road Projects	4,699,071
Construction Development Taxes		—	Law Enforcement	3,609,764
Utility Users Tax		—	Other	3,942,550
Other		—	Total Federal	110,983,394
Total Other Taxes		4,449,115	Other Aid	
Total Taxes		51,893,315	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	5,496,778
Operations		—	Total Other Aid	5,496,778
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	250,636
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,297,816
Animal Licenses		121,782	Auditing and Accounting Fees	760,159
Business Licenses		31,415	Communication Services	—
Construction Permits		902,547	Election Services	42,674
Road Privileges and Permits		55,524	Legal Services	999,462
Zoning Permits		239,965	Planning and Engineering Services	547,035
Franchises		1,520,149	Agricultural Services	323,025
Other		267,716	Civil Process Services	102,988
Total Licenses Permits and Franchises		3,139,098	Court Fees and Costs	1,566,968
Fines, Forfeitures and Penalties			Booking Fees	84,444
Vehicle Code Fines		—	Estate Fees	120,670
Other Court Fines		1,563,014	Humane Services	192,561
Forfeitures and Penalties		1,458,067	Law Enforcement Services	2,872,803
Penalties and Cost on Delinquent Taxes		1,809,639	Recording Fees	740,313
Total Fines, Forfeitures and Penalties		4,830,720	Road and Street Services	22,071
Revenue from Use of Money and Property			Health Fees	2,311,893
Interest		2,453,441	Mental Health Services	558,229
Rents and Concessions		32,468	California Children Services	1,809
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		2,485,909	Institutional Care and Services	192,144
Aid from Other Governmental Agencies			Library Services	91,833
State			Park and Recreation Fees	—
Highway Users Tax		7,478,276	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	530,999
Realignment from the Vehicle License Fee Fund		12,323,911	Building Maintenance and Grounds	240,383
Public Assistance Administration		23,854,701	Administrative Services	2,992,861
Public Assistance Programs		22,960,984	Other	6,352,139
Realignment for Social Services		14,679,383	Total Charges for Current Services	23,195,915
Health:			Miscellaneous Revenue	
Aid for Mental Health		21,308,484	Other Sales	222,052
Realignment for Mental Health		3,508,934	Tobacco Settlement	2,057,951
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		989,931	Cancelled Warrants	—
Other Aid for Health		2,918,662	Other	2,662,653
Realignment for Health Services		1,691,084	Total Miscellaneous Revenue	4,942,656
Homeowners' Property Tax Relief		196,500	Other Financing Sources	
Open Space Tax Relief		18	Sale of Fixed Assets	68,894
SB90 Mandated Costs		536,765	Proceeds from the Sale of Bonds	—
Public Safety Fund		10,444,549	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	68,894
Supplemental Law Enforcement Services Fund (SLESF/COPS)		712,313	Total General County Revenues Before Transfers	347,219,006
Office of Criminal Justice and Planning Programs		515,014	Transfers In	
Library		75,451	Total Transfers In from Enterprises	—
District Attorney Programs		2,047,654	Operating Transfers Between Funds Other Than Governmental and Enterprise	8,972,657
Law Enforcement		567,957	Total General County Revenues and Transfers In	\$ 356,191,663
Other		13,371,756		
Total State		140,182,327		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Butte

General		Public Ways and Facilities	
Board of Supervisors	\$ 813,146	Total Roads	13,263,386
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	3,282,623	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	4,095,769	Total Public Ways and Facilities	13,263,386
Finance		Health	
Auditor-Controller	1,725,613	Total Public Health	21,420,589
Treasurer-Tax Collector	2,655,384	Total Medical Care	—
Assessor	3,273,440	Total Mental Health	40,836,680
Other	5,895,154	Total Drug and Alcohol Abuse Services	3,689,432
Total Finance	13,549,591	Total Health	65,946,701
Counsel		Sanitation	
County Counsel	2,061,584	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,061,584	Public Assistance	
Total Personnel	1,776,755	Welfare	
Total Elections	1,494,852	Administration	33,274,187
Total Communications	4,568,715	Aid Programs - Cash (Grants)	42,119,536
Total Property Management	98,461	Total Welfare	75,393,723
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	56,118,323
Courts	—	Other	—
Other	213,361	Total Social Services	56,118,323
Total Plant Acquisition	213,361	General Relief	
Total Promotion	—	Aid to Indigents	612
Total Other General	1,599,627	Indigent Burial	—
Total General	29,458,715	Total General Relief	612
Public Protection		Total Care of Court Wards	62,167
Judicial		Total Veteran Services	184,222
Trial Court Maintenance of Effort (MOE)	934,265	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	934,265	Workforce Investment Act (WIA)	—
Other Trial Court	2,020,453	Other	3,102,970
County Clerk	—	Total Other Public Assistance	3,102,970
Grand Jury (Including Audit)	100,242	Total Public Assistance	134,862,017
District Attorney-Prosecution	10,068,473	Education	
District Attorney-Family Support	7,344,355	Total School Administration	—
Public Defender	2,671,397	Total Library Services	2,151,280
Court Appointed Counsel	—	Total Agricultural Education	273,514
Other	—	Total Other Education	—
Total Judicial	24,073,450	Total Education	2,424,794
Total Police Protection	15,768,840	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	62,237
Adult Detention	14,651,035	Total Cultural Services	—
Juvenile Detention	4,817,355	Total Veterans Memorial Building	—
Probation	9,825,068	Total Small Craft Harbors	—
Total Detention and Correction	29,293,458	Total Recreation and Cultural	62,237
Total Fire Protection	11,688,463	Debt Service	
Total Flood Control - Soil and Water Conservation	1,775,815	Total Retirement of Long-Term Debt	635,092
Protective Inspection		Total Interest on Long-Term Debt	2,035,699
Agricultural Commissioner	2,103,216	Total Interest on Short-Term Notes and Warrants	333,154
Building Inspector	—	Total Debt Service	3,003,945
Other	—	Total General County Expenditures Before Transfers	341,202,072
Total Protective Inspection	2,103,216	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	178,880	Operating Transfers Between Funds Other Than	—
Recorder	1,037,309	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 341,202,072
Emergency Services	1,039,517		
Planning and Zoning	4,103,915		
Pound	—		
Other	1,117,414		
Total Other Protection	7,477,035		
Total Public Protection	92,180,277		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 148,811,897	\$ 46,038,144	\$ 102,773,753

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Butte

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Unfunded Pension Liability	2004	2005	2034	\$ 49,895,000	\$ 49,895,000	\$ —	\$ 49,895,000
Total Pension Obligation Bonds				49,895,000	49,895,000	—	49,895,000
State Construction Loans							
Solar Energy Project	2003	—	—	3,167,000	—	889,189	2,277,811
Total State Construction Loans				3,167,000	—	889,189	2,277,811
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	13,864,797
Landfill Liability	—	—	—	—	—	—	331,797
Total Other Long-Term Debt Schedule				—	—	—	14,196,594
County Total Bonds and Other Long-Term Debt				\$ 53,062,000	\$ 49,895,000	\$ 889,189	\$ 66,369,405
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	17,388,936				

* Maximum Repayment Obligation, Ending 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 2009-10
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Butte

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 6,350,599
Total Operating Expenses	4,136,506
Net Operating Income (Loss)	2,214,093
Total Non-Operating Revenues	623,264
Total Non-Operating Expenses	231,250
Income (Loss) Before Operating Transfers	2,606,107
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 2,606,107
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$332 thousand fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Calaveras

Taxes			Federal	
Property Taxes			Public Assistance Administration	4,906,873
County Wide Secured and Unsecured	\$	12,034,496	Public Assistance Programs	3,023,251
Less Than County Wide Funds - Secured and Unsecured		1,037,117	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		4,575,952	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		1,406,662	Community Development Block Grant	442,966
Prior Year Secured and Unsecured		18,047	Health Grants	73,175
Total Property Taxes		19,072,274	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,912,886	Office of Criminal Justice and Planning Programs	152,737
Transportation Tax (Non-Transit)		120,000	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		288,655	District Attorney Programs	—
Transient Lodging		334,010	Aging Programs	—
Timber Yield		8,227	Senior Citizens Programs	—
Aircraft		—	Road Projects	61,954
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	855,100
Other		—	Total Federal	9,516,056
Total Other Taxes		2,663,778	Other Aid	
Total Taxes		21,736,052	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	85,704
Operations		—	Total Other Aid	85,704
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	221,969
Licenses, Permits and Franchises			Property Tax Administrative Fees	292,465
Animal Licenses		95,726	Auditing and Accounting Fees	511
Business Licenses		87,439	Communication Services	—
Construction Permits		879,038	Election Services	113,235
Road Privileges and Permits		120,414	Legal Services	13,423
Zoning Permits		—	Planning and Engineering Services	148,566
Franchises		791,149	Agricultural Services	3,199
Other		121,097	Civil Process Services	17,691
Total Licenses Permits and Franchises		2,094,863	Court Fees and Costs	285,217
Fines, Forfeitures and Penalties			Booking Fees	4,469
Vehicle Code Fines		154,705	Estate Fees	—
Other Court Fines		505,332	Humane Services	21,678
Forfeitures and Penalties		—	Law Enforcement Services	749,366
Penalties and Cost on Delinquent Taxes		636,419	Recording Fees	272,595
Total Fines, Forfeitures and Penalties		1,296,456	Road and Street Services	3,168
Revenue from Use of Money and Property			Health Fees	199,635
Interest		981,637	Mental Health Services	317,460
Rents and Concessions		12,741	California Children Services	—
Royalties		—	Sanitation Services	120,049
Total Revenue from the Use of Money and Property		994,378	Institutional Care and Services	4
Aid from Other Governmental Agencies			Library Services	15,796
State			Park and Recreation Fees	—
Highway Users Tax		1,910,162	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,836,045	Building Maintenance and Grounds	—
Public Assistance Administration		4,429,514	Administrative Services	—
Public Assistance Programs		1,534,933	Other	3,684,662
Realignment for Social Services		1,685,372	Total Charges for Current Services	6,485,158
Health:			Miscellaneous Revenue	
Aid for Mental Health		3,520,554	Other Sales	24,151
Realignment for Mental Health		613,940	Tobacco Settlement	410,778
Medically Indigent Adults		—	Welfare Repayments	102,594
Alcohol and Drug Abuse		228,923	Cancelled Warrants	3,722
Other Aid for Health		297,101	Other	849,294
Realignment for Health Services		434,310	Total Miscellaneous Revenue	1,390,539
Homeowners' Property Tax Relief		164,771	Other Financing Sources	
Open Space Tax Relief		909	Sale of Fixed Assets	26,462
SB90 Mandated Costs		35,675	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,371,868	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	26,462
Supplemental Law Enforcement Services Fund (SLESF/COPS)		207,617	Total General County Revenues Before Transfers	66,637,140
Office of Criminal Justice and Planning Programs		181,172	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		370,553		
Other		4,188,053	Total General County Revenues and Transfers In	\$ 66,637,140
Total State		23,011,472		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Calaveras

General		Public Ways and Facilities	
Board of Supervisors	\$ 441,908	Total Roads	6,225,855
Clerk of the Board	208,148	Total Transportation Terminals	—
Administrative Officer	509,897	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,159,953	Total Public Ways and Facilities	6,225,855
Finance		Health	
Auditor-Controller	841,296	Total Public Health	3,887,432
Treasurer-Tax Collector	585,305	Total Medical Care	—
Assessor	1,092,102	Total Mental Health	4,026,797
Other	332,948	Total Drug and Alcohol Abuse Services	1,170,690
Total Finance	2,851,651	Total Health	9,084,919
Counsel		Sanitation	
County Counsel	749,445	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	749,445	Public Assistance	
Total Personnel	553,032	Welfare	
Total Elections	437,009	Administration	6,486,867
Total Communications	50,597	Aid Programs - Cash (Grants)	6,468,142
Total Property Management	461,914	Total Welfare	12,955,009
Plant Acquisition		Social Services	
Jails	1,405,683	Administration and Programs	350,179
Courts	—	Other	—
Other	416,054	Total Social Services	350,179
Total Plant Acquisition	1,821,737	General Relief	
Total Promotion	209,743	Aid to Indigents	165,552
Total Other General	4,353,245	Indigent Burial	11,607
Total General	12,648,326	Total General Relief	177,159
Public Protection		Total Care of Court Wards	1,300
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	298,247	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	22,254	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	543,896
County Clerk	—	Total Other Public Assistance	543,896
Grand Jury (Including Audit)	97,242	Total Public Assistance	14,027,543
District Attorney-Prosecution	1,418,711	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	391,620	Total Library Services	513,688
Court Appointed Counsel	—	Total Agricultural Education	190,623
Other	94,320	Total Other Education	—
Total Judicial	2,322,394	Total Education	704,311
Total Police Protection	8,640,705	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	327,739
Adult Detention	2,280,214	Total Cultural Services	35,607
Juvenile Detention	246,673	Total Veterans Memorial Building	—
Probation	1,851,388	Total Small Craft Harbors	—
Total Detention and Correction	4,378,275	Total Recreation and Cultural	363,346
Total Fire Protection	330,329	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	635,355
Protective Inspection		Total Interest on Long-Term Debt	2,426,248
Agricultural Commissioner	681,486	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,113,388	Total Debt Service	3,061,603
Other	—	Total General County Expenditures Before Transfers	66,585,284
Total Protective Inspection	1,794,874	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	26,214	Operating Transfers Between Funds Other Than	—
Recorder	358,178	Governmental and Enterprise	—
Coroner	184,043	Total General County Expenditures and Transfers Out	\$ 66,585,284
Emergency Services	764,211		
Planning and Zoning	1,106,943		
Pound	466,212		
Other	97,003		
Total Other Protection	3,002,804		
Total Public Protection	20,469,381		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 40,661,632	\$ 22,894,848	\$ 17,766,784

Table 6. Counties Annual Report — Fiscal Year 2009-10
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				
General Obligation Bonds							
Jail Construction	2008	2009	2038	\$ 30,998,489	\$ 30,998,489	\$ —	\$ 30,998,489
Total General Obligation Bonds				30,998,489	30,998,489	—	30,998,489
State Construction Loans							
Airport Ent. - Electric	1999	—	—	266,168	—	93,967	12,914
Airport Ent. - Hangars	1999	—	—	651,554	—	135,956	113,644
Total State Construction Loans				917,722	—	229,923	126,558
Other Long-Term Debt Schedule							
CWHS Building Operating Lease	—	—	—	—	—	—	3,861,104
General Motors Accept Corp 07/08	—	—	—	—	—	—	—
General Motors Accept Corp-Vehicle	—	—	—	—	—	—	—
Mun Serv Group #12-4 Police Veh	—	—	—	—	—	—	—
Municipal Svcs Group #13 3 Vehicles	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	3,861,104
County Total Bonds and Other Long-Term Debt				\$ 31,916,211	\$ 30,998,489	\$ 229,923	\$ 34,986,151

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 13,812,755
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 69,594
Local Cash Grants	543,249
State Cash Grants	47,762
Federal Cash Grants	337,735
Other Revenues	50,513
Total Revenues	1,048,853
Purchased Transportation	579,271
Other Expenses	365,704
Total Expenses	944,975
Net Transit Income (Loss)	103,878
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 103,878
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	2,409
Total Federal Capital Grants	80,059
Non-Governmental Donations	\$ 700
Total Capital Additions to Equity	\$ 83,168

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$	177,932
Total Operating Expenses		330,237
Net Operating Income (Loss)		(152,305)
Total Non-Operating Revenue		121,953
Total Non-Operating Expenses		34,294
Income (Loss) Before Operating Transfers		(64,646)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(64,646)
Current Year Capital Outlay (Enterprise Activity)	\$	38,368

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	4,653,122
Total Operating Expenses		3,394,887
Net Operating Income (Loss)		1,258,235
Total Non-Operating Revenues		196,572
Total Non-Operating Expenses		421,779
Income (Loss) Before Operating Transfers		1,033,028
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	1,033,028
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 2009-10
Statement of County Revenues
County of Colusa

Taxes		Federal	
Property Taxes		Public Assistance Administration 1,810,820	
County Wide Secured and Unsecured	\$ 7,638,142	Public Assistance Programs 1,299,826	
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration —	
Property Tax In-Lieu of Vehicle License Fees	2,285,340	Workforce Investment Act (WIA) —	
Voter Approved Indebtedness	—	Community Development Block Grant —	
Prior Year Secured and Unsecured	(127,614)	Health Grants 265,131	
Total Property Taxes	9,795,868	Other:	
Other Taxes		Community Oriented Policing Services (COPS) —	
Sales and Use Taxes	3,210,651	Office of Criminal Justice and Planning Programs —	
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs 20,000	
Property Transfer	—	District Attorney Programs 632,659	
Transient Lodging	—	Aging Programs —	
Timber Yield	—	Senior Citizens Programs 64,875	
Aircraft	—	Road Projects —	
Construction Development Taxes	96,198	Law Enforcement 45,008	
Utility Users Tax	—	Other 541,953	
Other	2,450	Total Federal 4,680,272	
Total Other Taxes	3,309,299	Other Aid	
Total Taxes	13,105,167	Other In-Lieu Taxes 18,710	
Special Benefit Assessments		Other Governmental Agencies 45,856	
Operations	—	Total Other Aid 64,566	
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees 91,524	
Licenses, Permits and Franchises		Property Tax Administrative Fees 209,376	
Animal Licenses	33,574	Auditing and Accounting Fees 7,306	
Business Licenses	17,675	Communication Services —	
Construction Permits	186,288	Election Services 17,064	
Road Privileges and Permits	24,245	Legal Services 42,949	
Zoning Permits	5,688	Planning and Engineering Services 133,872	
Franchises	487,259	Agricultural Services 158,610	
Other	616,638	Civil Process Services 7,384	
Total Licenses Permits and Franchises	1,371,367	Court Fees and Costs 310,613	
Fines, Forfeitures and Penalties		Booking Fees 5,183	
Vehicle Code Fines	74,346	Estate Fees 20,197	
Other Court Fines	1,138,469	Humane Services 61,125	
Forfeitures and Penalties	177,850	Law Enforcement Services 256,420	
Penalties and Cost on Delinquent Taxes	292,391	Recording Fees 225,644	
Total Fines, Forfeitures and Penalties	1,683,056	Road and Street Services 65,183	
Revenue from Use of Money and Property		Health Fees 17,829	
Interest	1,013,615	Mental Health Services 3,894	
Rents and Concessions	237,708	California Children Services 40	
Royalties	—	Sanitation Services 5,040	
Total Revenue from the Use of Money and Property	1,251,323	Institutional Care and Services 94,790	
Aid from Other Governmental Agencies		Library Services 16,928	
State		Park and Recreation Fees —	
Highway Users Tax	1,344,790	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services —	
Realignment from the Vehicle License Fee Fund	1,402,459	Building Maintenance and Grounds —	
Public Assistance Administration	2,468,945	Administrative Services 43,457	
Public Assistance Programs	1,021,520	Other 402,615	
Realignment for Social Services	813,510	Total Charges for Current Services 2,197,043	
Health:		Miscellaneous Revenue	
Aid for Mental Health	5,450,376	Other Sales 22,638	
Realignment for Mental Health	496,702	Tobacco Settlement —	
Medically Indigent Adults	—	Welfare Repayments —	
Alcohol and Drug Abuse	557,018	Cancelled Warrants 1,115	
Other Aid for Health	754,760	Other 327,207	
Realignment for Health Services	315,428	Total Miscellaneous Revenue 350,960	
Homeowners' Property Tax Relief	63,133	Other Financing Sources	
Open Space Tax Relief	24	Sale of Fixed Assets 33,017	
SB90 Mandated Costs	248	Proceeds from the Sale of Bonds —	
Public Safety Fund	1,408,519	Other Long-Term Debt Proceeds 1,071,300	
Other:		Total Other Financing Sources 1,104,317	
Supplemental Law Enforcement Services Fund (SLESF/COPS)	161,365	Total General County Revenues Before Transfers 49,149,667	
Office of Criminal Justice and Planning Programs	457,690	Transfers In	
Library	69,742	Total Transfers In from Enterprises 25,000	
District Attorney Programs	14,076	Operating Transfers Between Funds Other Than	
Law Enforcement	151,685	Governmental and Enterprise 976	
Other	6,389,606	Total General County Revenues and Transfers In \$ 49,175,643	
Total State	23,341,596		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Colusa

General		Public Ways and Facilities	
Board of Supervisors	\$ 471,101	Total Roads	5,516,282
Clerk of the Board	227,054	Total Transportation Terminals	21,357
Administrative Officer	—	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	698,155	Total Public Ways and Facilities	5,537,639
Finance		Health	
Auditor-Controller	651,106	Total Public Health	3,798,391
Treasurer-Tax Collector	240,497	Total Medical Care	74,782
Assessor	893,589	Total Mental Health	4,667,775
Other	9,102	Total Drug and Alcohol Abuse Services	608,735
Total Finance	1,794,294	Total Health	9,149,683
Counsel		Sanitation	
County Counsel	35,009	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	35,009	Public Assistance	
Total Personnel	(51,945)	Welfare	
Total Elections	387,198	Administration	3,989,919
Total Communications	—	Aid Programs - Cash (Grants)	2,943,058
Total Property Management	886,111	Total Welfare	6,932,977
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	42,170
Courts	—	Other	11,453
Other	—	Total Social Services	53,623
Total Plant Acquisition	—	General Relief	
Total Promotion	11,571	Aid to Indigents	—
Total Other General	239,055	Indigent Burial	3,811
Total General	3,999,448	Total General Relief	3,811
Public Protection		Total Care of Court Wards	6,899
Judicial		Total Veteran Services	79,734
Trial Court Maintenance of Effort (MOE)	394,004	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	193,982	Workforce Investment Act (WIA)	—
Other Trial Court	520,715	Other	190,125
County Clerk	—	Total Other Public Assistance	190,125
Grand Jury (Including Audit)	4,018	Total Public Assistance	7,267,169
District Attorney-Prosecution	1,226,031	Education	
District Attorney-Family Support	661,672	Total School Administration	1,149
Public Defender	277,010	Total Library Services	694,268
Court Appointed Counsel	14,262	Total Agricultural Education	249,168
Other	141,246	Total Other Education	—
Total Judicial	3,432,940	Total Education	944,585
Total Police Protection	5,175,879	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	112,576
Adult Detention	2,633,330	Total Cultural Services	—
Juvenile Detention	365,758	Total Veterans Memorial Building	16,786
Probation	1,645,225	Total Small Craft Harbors	—
Total Detention and Correction	4,644,313	Total Recreation and Cultural	129,362
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	8,868	Total Retirement of Long-Term Debt	1,567,728
Protective Inspection		Total Interest on Long-Term Debt	187,539
Agricultural Commissioner	922,081	Total Interest on Short-Term Notes and Warrants	9,223
Building Inspector	331,605	Total Debt Service	1,764,490
Other	—	Total General County Expenditures Before Transfers	44,894,735
Total Protective Inspection	1,253,686	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	38,088	Operating Transfers Between Funds Other Than	—
Recorder	227,054	Governmental and Enterprise	—
Coroner	135,145	Total General County Expenditures and Transfers Out	\$ 44,894,735
Emergency Services	193,252		
Planning and Zoning	331,605		
Pound	172,994		
Other	488,535		
Total Other Protection	1,586,673		
Total Public Protection	16,102,359		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 24,359,328	\$ 15,797,682	\$ 8,561,646

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	—	—	—	—	—	—	\$ 21,206
Compensated Absences	—	—	—	—	—	—	1,984,040
Criminal Justice Facility Financing	—	—	—	—	—	—	955,500
Postclosure Landfill Liability	—	—	—	—	—	—	2,062,119
Total Other Long-Term Debt Schedule				—	—	—	5,022,865
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 5,022,865

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 1,882,756
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 67,443
Local Cash Grants	515,291
State Cash Grants	14,468
Federal Cash Grants	84,472
Other Revenues	61,900
Total Revenues	743,574
Purchased Transportation	—
Other Expenses	798,540
Total Expenses	798,540
Net Transit Income (Loss)	(54,966)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (54,966)
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 2009-10
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	\$	354,665
Total Operating Expenses		355,245
Net Operating Income (Loss)		(580)
Total Non-Operating Revenue		45,218
Total Non-Operating Expenses		39,758
Income (Loss) Before Operating Transfers		4,880
Transfers In from the County		—
Transfers Out to the County		25,000
Net Transfers In (Out)		(25,000)
Net Income (Loss)	\$	(20,120)
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	\$	1,478,923
Total Operating Expenses		1,327,826
Net Operating Income (Loss)		151,097
Total Non-Operating Revenues		12,589
Total Non-Operating Expenses		19,254
Income (Loss) Before Operating Transfers		144,432
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	144,432
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 (\$51,945) due to indirect cost credits. The actual current year expenditures are \$301,974.
Reference: Table 6, Statement of County Expenditure

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Contra Costa

Taxes			Federal	
Property Taxes			Public Assistance Administration	99,816,425
County Wide Secured and Unsecured	\$	180,909,003	Public Assistance Programs	84,699,971
Less Than County Wide Funds - Secured and Unsecured		19,972,362	Health Administration	12,850,807
Property Tax In-Lieu of Vehicle License Fees		93,498,119	Workforce Investment Act (WIA)	10,638,986
Voter Approved Indebtedness		—	Community Development Block Grant	9,134,003
Prior Year Secured and Unsecured		(4,001,741)	Health Grants	1,786,441
Total Property Taxes		290,377,743	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		12,957,395	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	365,777
Property Transfer		5,342,398	District Attorney Programs	—
Transient Lodging		1,906,895	Aging Programs	1,798,341
Timber Yield		—	Senior Citizens Programs	—
Aircraft		1,009,211	Road Projects	17,167,295
Construction Development Taxes		—	Law Enforcement	8,242,187
Utility Users Tax		—	Other	3,093,808
Other		—	Total Federal	249,594,041
Total Other Taxes		21,215,899	Other Aid	
Total Taxes		311,593,642	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	22,943,176
Operations		—	Total Other Aid	22,943,176
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	10,132,047
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,370,243
Animal Licenses		1,438,419	Auditing and Accounting Fees	2,576,781
Business Licenses		608,089	Communication Services	4,466,659
Construction Permits		6,839,668	Election Services	716,221
Road Privileges and Permits		705,898	Legal Services	3,493,335
Zoning Permits		94,847	Planning and Engineering Services	19,529,511
Franchises		10,232,476	Agricultural Services	96,229
Other		288,711	Civil Process Services	586,960
Total Licenses Permits and Franchises		20,208,108	Court Fees and Costs	6,280,529
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		2,356,548	Estate Fees	397,599
Other Court Fines		4,340,891	Humane Services	5,063,048
Forfeitures and Penalties		1,937,609	Law Enforcement Services	49,463,358
Penalties and Cost on Delinquent Taxes		10,067,687	Recording Fees	7,950,365
Total Fines, Forfeitures and Penalties		18,702,735	Road and Street Services	38,108,913
Revenue from Use of Money and Property			Health Fees	19,552,572
Interest		2,835,187	Mental Health Services	55,146,843
Rents and Concessions		1,750,788	California Children Services	196
Royalties		—	Sanitation Services	2,189,910
Total Revenue from the Use of Money and Property		4,585,975	Institutional Care and Services	1,085,331
Aid from Other Governmental Agencies			Library Services	779,515
State			Park and Recreation Fees	—
Highway Users Tax		14,922,517	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	2,019,320
Realignment from the Vehicle License Fee Fund		9,195,614	Building Maintenance and Grounds	5,391,389
Public Assistance Administration		85,259,408	Administrative Services	19,818
Public Assistance Programs		67,135,556	Other	15,626,763
Realignment for Social Services		29,096,022	Total Charges for Current Services	252,043,455
Health:			Miscellaneous Revenue	
Aid for Mental Health		73,740,004	Other Sales	437,494
Realignment for Mental Health		17,231,218	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		10,422,354	Cancelled Warrants	—
Other Aid for Health		19,520,658	Other	27,885,383
Realignment for Health Services		—	Total Miscellaneous Revenue	28,322,877
Homeowners' Property Tax Relief		2,360,315	Other Financing Sources	
Open Space Tax Relief		2	Sale of Fixed Assets	121,722
SB90 Mandated Costs		9,373,733	Proceeds from the Sale of Bonds	—
Public Safety Fund		55,379,148	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	121,722
Supplemental Law Enforcement Services Fund (SLESF/COPS)		3,117,717	Total General County Revenues Before Transfers	1,353,015,047
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than	—
Law Enforcement		—	Governmental and Enterprise	—
Other		48,145,050	Total General County Revenues and Transfers In	\$ 1,353,015,047
Total State		444,899,316		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Contra Costa

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,296,077	Total Roads	92,779,742
Clerk of the Board	480,609	Total Transportation Terminals	—
Administrative Officer	3,133,729	Total Transportation Systems	197,486
Other	383,833	Total Parking Facilities	—
Total Legislative and Administrative	8,294,248	Total Public Ways and Facilities	92,977,228
Finance		Health	
Auditor-Controller	6,915,611	Total Public Health	65,171,770
Treasurer-Tax Collector	4,525,239	Total Medical Care	2,058,514
Assessor	14,030,317	Total Mental Health	134,754,874
Other	3,109,937	Total Drug and Alcohol Abuse Services	13,435,666
Total Finance	28,581,104	Total Health	215,420,824
Counsel		Sanitation	
County Counsel	4,008,968	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,008,968	Public Assistance	
Total Personnel	6,935,576	Welfare	
Total Elections	6,384,754	Administration	117,958,324
Total Communications	2,289,159	Aid Programs - Cash (Grants)	110,287,721
Total Property Management	16,911,496	Total Welfare	228,246,045
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	78,574,299
Courts	—	Other	1,870,718
Other	5,357,821	Total Social Services	80,445,017
Total Plant Acquisition	5,357,821	General Relief	
Total Promotion	30,092	Aid to Indigents	6,322,658
Total Other General	18,280,101	Indigent Burial	95,894
Total General	97,073,319	Total General Relief	6,418,552
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	640,482
Trial Court Maintenance of Effort (MOE)	15,094,549	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	916,573	Workforce Investment Act (WIA)	10,714,544
Other Trial Court	15,905,055	Other	54,884,699
County Clerk	—	Total Other Public Assistance	65,599,243
Grand Jury (Including Audit)	211,763	Total Public Assistance	381,349,339
District Attorney-Prosecution	25,108,573	Education	
District Attorney-Family Support	17,581,203	Total School Administration	—
Public Defender	15,891,413	Total Library Services	25,219,537
Court Appointed Counsel	3,774,847	Total Agricultural Education	218,060
Other	862,429	Total Other Education	—
Total Judicial	95,346,405	Total Education	25,437,597
Total Police Protection	87,882,365	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	68,503,333	Total Cultural Services	—
Juvenile Detention	23,370,200	Total Veterans Memorial Building	—
Probation	30,225,319	Total Small Craft Harbors	—
Total Detention and Correction	122,098,852	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	1,764,463	Total Retirement of Long-Term Debt	36,762,869
Protective Inspection		Total Interest on Long-Term Debt	28,935,361
Agricultural Commissioner	4,935,174	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	16,977,504	Total Debt Service	65,698,230
Other	—	Total General County Expenditures Before Transfers	1,243,406,695
Total Protective Inspection	21,912,678	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	47,216,642
Local Agency Formation Commission (LAFCO)	186,928	Operating Transfers Between Funds Other Than	
Recorder	4,683,442	Governmental and Enterprise	—
Coroner	2,114,015	Total General County Expenditures and Transfers Out	\$ 1,290,623,337
Emergency Services	11,790,520		
Planning and Zoning	8,147,162		
Pound	8,729,430		
Other	793,898		
Total Other Protection	36,445,395		
Total Public Protection	365,450,158		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 13,391,571,722	\$ 314,567,183	\$ 13,077,004,539

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 279,667,959	\$ 57,697,041
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	7,411,798	315,298,202
Total Pension Obligation Bonds				767,080,000	767,080,000	289,029,757	478,050,243
Special Assessment Bonds							
1915 Act Bonds	1987	1987	2016	31,741,119	31,741,119	30,792,103	949,016
1915 Act Bonds	2001	2002	2017	6,575,000	6,575,000	3,720,000	2,855,000
Total Special Assessment Bonds				38,316,119	38,316,119	34,512,103	3,804,016
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	33,904,852
Compensated Absences (Ent)	—	—	—	—	—	—	11,032,578
DA Justice System	—	—	—	—	—	—	2,209,638
Furniture and Fixtures	—	—	—	—	—	—	—
Other Leases - Equipment	—	—	—	—	—	—	2,532,526
Telecomm and Computer Equip	—	—	—	—	—	—	835,580
Total Other Long-Term Debt Schedule				—	—	—	50,515,174
County Total Bonds and Other Long-Term Debt				\$ 805,396,119	\$ 805,396,119	\$ 323,541,860	\$ 532,369,433
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ 411,102,187			

* Maximum Repayment Obligation, Ending 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	\$ 519,487,095
Total Deductions from Revenues	267,883,499
Net Patient Revenue	251,603,596
Total Other Operating Revenues	211,228,986
Total Operating Revenue	462,832,582
Total Operating Expenses	542,360,329
Net Operating Income (Loss)	(79,527,747)
Total Non-Operating Revenue	99,882,137
Total Non-Operating Expenses	13,136,596
Net Non-Operating Income	86,745,541
Net Income Before Extraordinary Items	7,217,794
Extraordinary Items	—
Income (Loss) Before Operating Transfers	7,217,794
Transfers In from the County	47,216,642
Transfers Out to the County	—
Net Transfers In (Out)	47,216,642
Net Income (Loss)	\$ 54,434,436
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 2009-10
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	\$ 3,725,642
Total Operating Expenses	4,593,166
Net Operating Income (Loss)	<u>(867,524)</u>
Total Non-Operating Revenue	107,301
Total Non-Operating Expenses	41,691
Income (Loss) Before Operating Transfers	<u>(801,914)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (801,914)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 147,672</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Medical Insurance

Total Operating Revenue	\$ 855,000
Total Operating Expense	1,026,000
Net Operating Income (Loss)	<u>(171,000)</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	<u>(171,000)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (171,000)</u>
Current Year Capital Outlay	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: Sheriff Training Ctr

Total Operating Revenue	\$ 779,000
Total Operating Expense	1,220,000
Net Operating Income (Loss)	<u>(441,000)</u>
Total Non-Operating Revenue	214,000
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	<u>(227,000)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (227,000)</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

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

1. Informational Note: Revenues for Realignment from Vehicle License Fees of \$21.2 million, Realignment for Health Services of \$6.4 million, and Tobacco Settlement of \$10.6 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 2009-10
Statement of County Revenues
County of Del Norte

Taxes			Federal	
Property Taxes			Public Assistance Administration	5,307,000
County Wide Secured and Unsecured	\$	3,285,167	Public Assistance Programs	7,447,018
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		3,564,620	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		—	Health Grants	—
Total Property Taxes		6,849,787	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		953,022	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	388,843
Property Transfer		49,959	District Attorney Programs	—
Transient Lodging		323,886	Aging Programs	—
Timber Yield		3,019	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	495,262
Utility Users Tax		—	Other	1,698,675
Other		—	Total Federal	15,336,798
Total Other Taxes		1,329,886	Other Aid	
Total Taxes		8,179,673	Other In-Lieu Taxes	9,606
Special Benefit Assessments			Other Governmental Agencies	312,442
Operations		—	Total Other Aid	322,048
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	137,272
Licenses, Permits and Franchises			Property Tax Administrative Fees	199,863
Animal Licenses		66,352	Auditing and Accounting Fees	7,407
Business Licenses		—	Communication Services	56,600
Construction Permits		232,622	Election Services	2,671
Road Privileges and Permits		5,151	Legal Services	370,101
Zoning Permits		29,562	Planning and Engineering Services	390,283
Franchises		581,730	Agricultural Services	28,426
Other		8,209	Civil Process Services	50,938
Total Licenses Permits and Franchises		923,626	Court Fees and Costs	300,386
Fines, Forfeitures and Penalties			Booking Fees	27,806
Vehicle Code Fines		—	Estate Fees	—
Other Court Fines		705,563	Humane Services	44,372
Forfeitures and Penalties		43,025	Law Enforcement Services	335,678
Penalties and Cost on Delinquent Taxes		301,711	Recording Fees	227,383
Total Fines, Forfeitures and Penalties		1,050,299	Road and Street Services	137,478
Revenue from Use of Money and Property			Health Fees	92,651
Interest		306,783	Mental Health Services	59,408
Rents and Concessions		29,890	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		336,673	Institutional Care and Services	1,926,529
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	103,849
Highway Users Tax		743,286	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	60,970
Realignment from the Vehicle License Fee Fund		1,441,143	Building Maintenance and Grounds	45,978
Public Assistance Administration		4,864,724	Administrative Services	8,046
Public Assistance Programs		3,826,571	Other	226,517
Realignment for Social Services		1,322,536	Total Charges for Current Services	4,840,612
Health:			Miscellaneous Revenue	
Aid for Mental Health		328,900	Other Sales	98,256
Realignment for Mental Health		684,792	Tobacco Settlement	278,623
Medically Indigent Adults		—	Welfare Repayments	14,566
Alcohol and Drug Abuse		124,530	Cancelled Warrants	10,156
Other Aid for Health		581,805	Other	303,174
Realignment for Health Services		411,210	Total Miscellaneous Revenue	704,775
Homeowners' Property Tax Relief		64,020	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	—
SB90 Mandated Costs		5,997	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,026,571	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		139,035	Total General County Revenues Before Transfers	53,513,141
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		672,458	Total General County Revenues and Transfers In	\$ 53,513,141
Other		5,581,059		
Total State		21,818,637		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Del Norte

General		Public Ways and Facilities	
Board of Supervisors	\$ 518,809	Total Roads	3,419,487
Clerk of the Board	51,054	Total Transportation Terminals	—
Administrative Officer	450,609	Total Transportation Systems	—
Other	607,696	Total Parking Facilities	—
Total Legislative and Administrative	1,628,168	Total Public Ways and Facilities	3,419,487
Finance		Health	
Auditor-Controller	593,211	Total Public Health	2,035,425
Treasurer-Tax Collector	323,547	Total Medical Care	—
Assessor	603,138	Total Mental Health	3,893,337
Other	76,069	Total Drug and Alcohol Abuse Services	545,801
Total Finance	1,595,965	Total Health	6,474,563
Counsel		Sanitation	
County Counsel	395,789	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	395,789	Public Assistance	
Total Personnel	450,609	Welfare	
Total Elections	156,109	Administration	2,718,961
Total Communications	—	Aid Programs - Cash (Grants)	9,750,455
Total Property Management	957,428	Total Welfare	12,469,416
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,852,915
Courts	—	Other	871,222
Other	394,009	Total Social Services	5,724,137
Total Plant Acquisition	394,009	General Relief	
Total Promotion	103,942	Aid to Indigents	32,669
Total Other General	1,891,486	Indigent Burial	15,300
Total General	7,573,505	Total General Relief	47,969
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	97,248
Trial Court Maintenance of Effort (MOE)	124,085	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	78,538	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	143,117
County Clerk	—	Total Other Public Assistance	143,117
Grand Jury (Including Audit)	41,675	Total Public Assistance	18,481,887
District Attorney-Prosecution	1,031,420	Education	
District Attorney-Family Support	1,766,069	Total School Administration	—
Public Defender	958,366	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	27,429
Other	—	Total Other Education	—
Total Judicial	4,000,153	Total Education	27,429
Total Police Protection	4,016,979	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	309,278
Adult Detention	2,904,910	Total Cultural Services	13,755
Juvenile Detention	2,423,047	Total Veterans Memorial Building	—
Probation	1,355,436	Total Small Craft Harbors	—
Total Detention and Correction	6,683,393	Total Recreation and Cultural	323,033
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	914,220
Protective Inspection		Total Interest on Long-Term Debt	437,707
Agricultural Commissioner	263,675	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	280,331	Total Debt Service	1,351,927
Other	—	Total General County Expenditures Before Transfers	54,637,202
Total Protective Inspection	544,006	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	234,742	Governmental and Enterprise	—
Coroner	56,621	Total General County Expenditures and Transfers Out	\$ 54,637,202
Emergency Services	251,005		
Planning and Zoning	155,779		
Pound	215,193		
Other	827,500		
Total Other Protection	1,740,840		
Total Public Protection	16,985,371		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 13,893,917	\$ 8,198,809	\$ 5,695,108

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

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 2009-10
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Del Norte

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		700,602
Total Non-Operating Expenses		771,249
Income (Loss) Before Operating Transfers		(70,647)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(70,647)
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: Although the county airport was transferred to the Border Coast Regional Airport Authority, the county is still receiving grants that were awarded by the Federal Aviation Administration under the county's federal identification number.
Reference: Table 6, Statement of Enterprise/Activity Revenues and Expenditures

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of El Dorado

Taxes			Federal	
Property Taxes			Public Assistance Administration	7,839,505
County Wide Secured and Unsecured	\$	57,073,308	Public Assistance Programs	17,637,505
Less Than County Wide Funds - Secured and Unsecured		5,092,717	Health Administration	147,889
Property Tax In-Lieu of Vehicle License Fees		17,394,699	Workforce Investment Act (WIA)	1,341,482
Voter Approved Indebtedness		—	Community Development Block Grant	401,687
Prior Year Secured and Unsecured		665,471	Health Grants	3,312,148
Total Property Taxes		80,226,195	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		7,984,254	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		2,992	DEA Programs/Drug and Alcohol Programs	328,795
Property Transfer		1,230,381	District Attorney Programs	3,368,037
Transient Lodging		1,731,032	Aging Programs	938,455
Timber Yield		8,485	Senior Citizens Programs	—
Aircraft		—	Road Projects	13,616,379
Construction Development Taxes		—	Law Enforcement	381,363
Utility Users Tax		—	Other	3,698,809
Other		—	Total Federal	53,012,054
Total Other Taxes		10,957,144	Other Aid	
Total Taxes		91,183,339	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	9,824,129
Operations		—	Total Other Aid	9,824,129
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,018,356
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,223,819
Animal Licenses		242,539	Auditing and Accounting Fees	623,822
Business Licenses		330,711	Communication Services	13,435
Construction Permits		1,476,904	Election Services	171,239
Road Privileges and Permits		55,295	Legal Services	643,789
Zoning Permits		265,039	Planning and Engineering Services	1,185,188
Franchises		2,170,448	Agricultural Services	6,867
Other		1,332,748	Civil Process Services	75,521
Total Licenses Permits and Franchises		5,873,684	Court Fees and Costs	3,126,094
Fines, Forfeitures and Penalties			Booking Fees	99,507
Vehicle Code Fines		546,983	Estate Fees	184,830
Other Court Fines		1,243,453	Humane Services	197,468
Forfeitures and Penalties		322,985	Law Enforcement Services	381,782
Penalties and Cost on Delinquent Taxes		4,359,155	Recording Fees	1,570,511
Total Fines, Forfeitures and Penalties		6,472,576	Road and Street Services	2,177,794
Revenue from Use of Money and Property			Health Fees	177,328
Interest		401,380	Mental Health Services	496,575
Rents and Concessions		95,695	California Children Services	—
Royalties		—	Sanitation Services	187,618
Total Revenue from the Use of Money and Property		497,075	Institutional Care and Services	746,018
Aid from Other Governmental Agencies			Library Services	310,192
State			Park and Recreation Fees	56,927
Highway Users Tax		5,745,968	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		6,638,476	Building Maintenance and Grounds	—
Public Assistance Administration		6,483,071	Administrative Services	—
Public Assistance Programs		7,120,146	Other	4,836,423
Realignment for Social Services		3,752,916	Total Charges for Current Services	20,511,103
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,993,152	Other Sales	327,682
Realignment for Mental Health		2,009,177	Tobacco Settlement	1,583,177
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		240,070	Cancelled Warrants	—
Other Aid for Health		5,931,840	Other	1,351,368
Realignment for Health Services		1,448,847	Total Miscellaneous Revenue	3,262,227
Homeowners' Property Tax Relief		670,217	Other Financing Sources	
Open Space Tax Relief		1	Sale of Fixed Assets	—
SB90 Mandated Costs		650,967	Proceeds from the Sale of Bonds	—
Public Safety Fund		6,799,193	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		527,967	Total General County Revenues Before Transfers	267,082,588
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		64,932	Total Transfers In from Enterprises	—
District Attorney Programs		1,469,181	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,892,365
Law Enforcement		409,350	Total General County Revenues and Transfers In	\$ 268,974,953
Other		24,490,930		
Total State		76,446,401		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of El Dorado

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,395,723	Total Roads	57,389,285
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,465,735	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,861,458	Total Public Ways and Facilities	57,389,285
Finance		Health	
Auditor-Controller	3,830,867	Total Public Health	15,069,187
Treasurer-Tax Collector	2,575,163	Total Medical Care	—
Assessor	3,579,969	Total Mental Health	11,642,001
Other	804,791	Total Drug and Alcohol Abuse Services	1,570,619
Total Finance	10,790,790	Total Health	28,281,807
Counsel		Sanitation	
County Counsel	2,381,467	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,381,467	Public Assistance	
Total Personnel	672,372	Welfare	
Total Elections	1,199,553	Administration	13,919,666
Total Communications	3,220,347	Aid Programs - Cash (Grants)	15,902,071
Total Property Management	3,812,755	Total Welfare	29,821,737
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	6,117,186
Courts	—	Other	5,881,360
Other	406,846	Total Social Services	11,998,546
Total Plant Acquisition	406,846	General Relief	
Total Promotion	866,336	Aid to Indigents	82,304
Total Other General	6,735,189	Indigent Burial	—
Total General	32,947,113	Total General Relief	82,304
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	362,863
Trial Court Maintenance of Effort (MOE)	732,608	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	229,601	Workforce Investment Act (WIA)	—
Other Trial Court	4,917,598	Other	2,396,911
County Clerk	—	Total Other Public Assistance	2,396,911
Grand Jury (Including Audit)	196,966	Total Public Assistance	44,662,361
District Attorney-Prosecution	7,910,443	Education	
District Attorney-Family Support	4,726,810	Total School Administration	—
Public Defender	2,768,368	Total Library Services	3,028,162
Court Appointed Counsel	—	Total Agricultural Education	278,677
Other	—	Total Other Education	—
Total Judicial	21,482,394	Total Education	3,306,839
Total Police Protection	30,693,217	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	455,188
Adult Detention	13,819,526	Total Cultural Services	107,344
Juvenile Detention	5,129,846	Total Veterans Memorial Building	—
Probation	6,759,743	Total Small Craft Harbors	—
Total Detention and Correction	25,709,115	Total Recreation and Cultural	562,532
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	3,083,391	Total Retirement of Long-Term Debt	4,315,771
Protective Inspection		Total Interest on Long-Term Debt	111,146
Agricultural Commissioner	1,371,446	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	3,902,110	Total Debt Service	4,426,917
Other	—	Total General County Expenditures Before Transfers	267,573,862
Total Protective Inspection	5,273,556	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	71,677
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	
Recorder	1,483,632	Governmental and Enterprise	270,920
Coroner	907,691	Total General County Expenditures and Transfers Out	\$ 267,916,459
Emergency Services	604,277		
Planning and Zoning	1,613,224		
Pound	1,894,408		
Other	3,252,103		
Total Other Protection	9,755,335		
Total Public Protection	95,997,008		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 158,243,290	\$ 112,346,462	\$ 45,896,828

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ —	\$ —	\$ 10,965
Total State Construction Loans				221,694	—	—	10,965
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	12,780,546
Equipment 2005	—	—	—	—	—	—	141,583
General Fund Loan	—	—	—	—	—	—	52,070
Postclosure Landfill Liability	—	—	—	—	—	—	8,109,468
Total Other Long-Term Debt Schedule				—	—	—	21,083,667
County Total Bonds and Other Long-Term Debt				\$ 221,694	\$ —	\$ —	\$ 21,094,632
		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	\$ 81,761
Local Cash Grants	217,534
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	272
Total Revenues	299,567
Purchased Transportation	284,295
Other Expenses	87,120
Total Expenses	371,415
Net Transit Income (Loss)	(71,848)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (71,848)
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 2009-10
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	\$	641,780
Total Operating Expenses		1,103,224
Net Operating Income (Loss)		(461,444)
Total Non-Operating Revenue		25,217
Total Non-Operating Expenses		3,744
Income (Loss) Before Operating Transfers		(439,971)
Transfers In from the County		71,677
Transfers Out to the County		—
Net Transfers In (Out)		71,677
Net Income (Loss)	\$	(368,294)
Current Year Capital Outlay (Enterprise Activity)	\$	32,896

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 2009-10
Statement of County Revenues
County of Fresno

Taxes			Federal	
Property Taxes			Public Assistance Administration	163,419,431
County Wide Secured and Unsecured	\$	83,264,880	Public Assistance Programs	147,359,022
Less Than County Wide Funds - Secured and Unsecured		8,470,829	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		92,786,166	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	14,955,252
Prior Year Secured and Unsecured		138,647	Health Grants	12,780,426
Total Property Taxes		184,660,522	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		17,212,862	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		4,921,921	DEA Programs/Drug and Alcohol Programs	1,168,580
Property Transfer		1,734,203	District Attorney Programs	—
Transient Lodging		—	Aging Programs	—
Timber Yield		1,621	Senior Citizens Programs	—
Aircraft		226,374	Road Projects	2,176,167
Construction Development Taxes		117,377	Law Enforcement	5,728,908
Utility Users Tax		—	Other	2,991,165
Other		11,420,735	Total Federal	350,578,951
Total Other Taxes		35,635,093	Other Aid	
Total Taxes		220,295,615	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	3,615,944
Operations		—	Total Other Aid	3,615,944
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	351,303
Licenses, Permits and Franchises			Property Tax Administrative Fees	4,279,656
Animal Licenses		48,870	Auditing and Accounting Fees	1,760,551
Business Licenses		555,907	Communication Services	—
Construction Permits		2,164,434	Election Services	63,546
Road Privileges and Permits		333,032	Legal Services	635,667
Zoning Permits		225,383	Planning and Engineering Services	4,342,024
Franchises		3,709,712	Agricultural Services	2,081,306
Other		245,793	Civil Process Services	737,538
Total Licenses Permits and Franchises		7,283,131	Court Fees and Costs	7,409,044
Fines, Forfeitures and Penalties			Booking Fees	94,423
Vehicle Code Fines		3,195,881	Estate Fees	533,935
Other Court Fines		8,353,792	Humane Services	—
Forfeitures and Penalties		1,200,434	Law Enforcement Services	16,714,313
Penalties and Cost on Delinquent Taxes		1,023,801	Recording Fees	3,168,952
Total Fines, Forfeitures and Penalties		13,773,908	Road and Street Services	8,271,565
Revenue from Use of Money and Property			Health Fees	16,728,135
Interest		8,177,497	Mental Health Services	560,766
Rents and Concessions		4,529,839	California Children Services	2,448,564
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		12,707,336	Institutional Care and Services	16,855,242
Aid from Other Governmental Agencies			Library Services	1,776,421
State			Park and Recreation Fees	1,234,195
Highway Users Tax		13,155,398	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	2,982,422
Realignment from the Vehicle License Fee Fund		38,363,155	Building Maintenance and Grounds	189,933
Public Assistance Administration		95,257,476	Administrative Services	1,748,241
Public Assistance Programs		105,396,806	Other	5,108,933
Realignment for Social Services		38,082,051	Total Charges for Current Services	100,076,675
Health:			Miscellaneous Revenue	
Aid for Mental Health		30,977,912	Other Sales	125,246
Realignment for Mental Health		17,925,761	Tobacco Settlement	2,024,329
Medically Indigent Adults		99,919	Welfare Repayments	714,309
Alcohol and Drug Abuse		2,104,278	Cancelled Warrants	—
Other Aid for Health		2,773,148	Other	1,805,099
Realignment for Health Services		8,100,518	Total Miscellaneous Revenue	4,668,983
Homeowners' Property Tax Relief		1,230,100	Other Financing Sources	
Open Space Tax Relief		150	Sale of Fixed Assets	—
SB90 Mandated Costs		613,428	Proceeds from the Sale of Bonds	—
Public Safety Fund		48,137,584	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		161,231	Total General County Revenues Before Transfers	1,178,547,257
Office of Criminal Justice and Planning Programs		6,265,343	Transfers In	
Library		2,954,839	Total Transfers In from Enterprises	—
District Attorney Programs		7,930,878	Operating Transfers Between Funds Other Than Governmental and Enterprise	211,155
Law Enforcement		4,176,895	Total General County Revenues and Transfers In	\$ 1,178,758,412
Other		41,839,844		
Total State		465,546,714		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Fresno

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,359,459	Total Roads	46,164,197
Clerk of the Board	833,217	Total Transportation Terminals	—
Administrative Officer	1,776,331	Total Transportation Systems	2,695,653
Other	1,235,985	Total Parking Facilities	—
Total Legislative and Administrative	5,204,992	Total Public Ways and Facilities	48,859,850
Finance		Health	
Auditor-Controller	6,267,375	Total Public Health	60,662,847
Treasurer-Tax Collector	3,504,170	Total Medical Care	21,932,910
Assessor	11,983,032	Total Mental Health	77,530,443
Other	634,797	Total Drug and Alcohol Abuse Services	15,820,591
Total Finance	22,389,374	Total Health	175,946,791
Counsel		Sanitation	
County Counsel	3,028,756	Total Refuse Collection and Disposal	61,941
Other	—	Total Sanitation	61,941
Total Counsel	3,028,756	Public Assistance	
Total Personnel	1,832,615	Welfare	
Total Elections	3,948,381	Administration	246,890,825
Total Communications	—	Aid Programs - Cash (Grants)	206,285,793
Total Property Management	—	Total Welfare	453,176,618
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	38,402,838
Courts	708,396	Other	—
Other	17,157	Total Social Services	38,402,838
Total Plant Acquisition	725,553	General Relief	
Total Promotion	—	Aid to Indigents	8,813,999
Total Other General	3,036,120	Indigent Burial	—
Total General	40,165,791	Total General Relief	8,813,999
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	224,996
Trial Court Maintenance of Effort (MOE)	14,758,944	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,161,104	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	13,116,030
County Clerk	—	Total Other Public Assistance	13,116,030
Grand Jury (Including Audit)	51,706	Total Public Assistance	513,734,481
District Attorney-Prosecution	31,386,946	Education	
District Attorney-Family Support	21,733,594	Total School Administration	—
Public Defender	12,985,788	Total Library Services	27,000,983
Court Appointed Counsel	4,613,587	Total Agricultural Education	469,330
Other	2,047,480	Total Other Education	—
Total Judicial	89,739,149	Total Education	27,470,313
Total Police Protection	69,649,704	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	2,596,198
Adult Detention	83,115,357	Total Cultural Services	—
Juvenile Detention	33,990,225	Total Veterans Memorial Building	—
Probation	25,012,869	Total Small Craft Harbors	—
Total Detention and Correction	142,118,451	Total Recreation and Cultural	2,596,198
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	18,010,000
Protective Inspection		Total Interest on Long-Term Debt	22,328,686
Agricultural Commissioner	9,684,252	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	40,338,686
Other	602,225	Total General County Expenditures Before Transfers	1,184,283,111
Total Protective Inspection	10,286,477	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	166,015
Local Agency Formation Commission (LAFCO)	522,152	Operating Transfers Between Funds Other Than	—
Recorder	2,337,626	Governmental and Enterprise	—
Coroner	2,378,063	Total General County Expenditures and Transfers Out	\$ 1,184,449,126
Emergency Services	—		
Planning and Zoning	16,261,311		
Pound	—		
Other	1,816,127		
Total Other Protection	23,315,279		
Total Public Protection	335,109,060		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 410,272,917	\$ 240,327,786	\$ 169,945,131

Table 6. Counties Annual Report — Fiscal Year 2009-10
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							
Refunding Series 2002	2002	2009	2018	\$ 117,055,000	\$ 117,055,000	\$ 8,640,000	\$ 108,415,000
Pension Obligation Bonds 2004	2004	2006	2034	402,897,749	402,897,749	16,145,000	386,752,749
Total Pension Obligation Bonds				519,952,749	519,952,749	24,785,000	495,167,749
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	44,006,909
Disposal Site Comp Absences	—	—	—	—	—	—	369,755
Postclosure Landfill Liability	—	—	—	—	—	—	26,059,000
Total Other Long-Term Debt Schedule				—	—	—	70,435,664
County Total Bonds and Other Long-Term Debt				\$ 519,952,749	\$ 519,952,749	\$ 24,785,000	\$ 565,603,413

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 123,759,025
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Fresno

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 9,752,297
Total Operating Expenses	10,814,221
Net Operating Income (Loss)	(1,061,924)
Total Non-Operating Revenues	2,995,529
Total Non-Operating Expenses	291,825
Income (Loss) Before Operating Transfers	1,641,780
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 1,641,780
Current Year Capital Outlay (Enterprise Activity)	\$ 2,962,693

Other Enterprise Statement of Revenues and Expenses: Parking

Total Operating Revenue	\$ 520,481
Total Operating Expense	571,354
Net Operating Income (Loss)	(50,873)
Total Non-Operating Revenue	4,174
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(46,699)
Transfers In from the County	166,015
Transfers Out to the County	—
Net Transfers In (Out)	166,015
Net Income (Loss)	\$ 119,316
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 \$11.4 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Glenn

Taxes			Federal	
Property Taxes			Public Assistance Administration	4,511,070
County Wide Secured and Unsecured	\$	5,464,511	Public Assistance Programs	7,456,605
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		3,338,438	Workforce Investment Act (WIA)	734,577
Voter Approved Indebtedness		—	Community Development Block Grant	153,308
Prior Year Secured and Unsecured		57,639	Health Grants	548,584
Total Property Taxes		8,860,588	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		896,437	Office of Criminal Justice and Planning Programs	266,550
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	497,106
Property Transfer		69,655	District Attorney Programs	469,221
Transient Lodging		5,099	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		17,544	Road Projects	177,930
Construction Development Taxes		—	Law Enforcement	368,302
Utility Users Tax		—	Other	647,825
Other		—	Total Federal	15,831,078
Total Other Taxes		988,735	Other Aid	
Total Taxes		9,849,323	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	1,186,707
Operations		188,350	Total Other Aid	1,186,707
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		188,350	Assessments and Tax Collection Fees	57,971
Licenses, Permits and Franchises			Property Tax Administrative Fees	282,737
Animal Licenses		70,056	Auditing and Accounting Fees	26,417
Business Licenses		—	Communication Services	1,428
Construction Permits		281,162	Election Services	25,035
Road Privileges and Permits		12,997	Legal Services	27,949
Zoning Permits		117,720	Planning and Engineering Services	116,193
Franchises		584,784	Agricultural Services	218,369
Other		9,259	Civil Process Services	23,093
Total Licenses Permits and Franchises		1,075,978	Court Fees and Costs	260,251
Fines, Forfeitures and Penalties			Booking Fees	182
Vehicle Code Fines		732,259	Estate Fees	126,259
Other Court Fines		847,253	Humane Services	124,823
Forfeitures and Penalties		103,666	Law Enforcement Services	235,471
Penalties and Cost on Delinquent Taxes		269,002	Recording Fees	111,006
Total Fines, Forfeitures and Penalties		1,952,180	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	125,016
Interest		109,394	Mental Health Services	75,133
Rents and Concessions		25,337	California Children Services	700
Royalties		13,459	Sanitation Services	—
Total Revenue from the Use of Money and Property		148,190	Institutional Care and Services	184,649
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	12,514
Highway Users Tax		1,514,079	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	510,070
Realignment from the Vehicle License Fee Fund		1,641,295	Building Maintenance and Grounds	—
Public Assistance Administration		4,628,553	Administrative Services	—
Public Assistance Programs		2,196,962	Other	1,662,132
Realignment for Social Services		1,715,273	Total Charges for Current Services	4,207,398
Health:			Miscellaneous Revenue	
Aid for Mental Health		2,585,289	Other Sales	5,807
Realignment for Mental Health		636,925	Tobacco Settlement	267,947
Medically Indigent Adults		2,229,445	Welfare Repayments	12,995
Alcohol and Drug Abuse		315,082	Cancelled Warrants	769
Other Aid for Health		833,054	Other	425,104
Realignment for Health Services		389,393	Total Miscellaneous Revenue	712,622
Homeowners' Property Tax Relief		68,812	Other Financing Sources	
Open Space Tax Relief		30	Sale of Fixed Assets	—
SB90 Mandated Costs		31,959	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,380,530	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		113,890	Total General County Revenues Before Transfers	61,718,514
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	5,000
District Attorney Programs		241,720	Operating Transfers Between Funds Other Than Governmental and Enterprise	2,176,610
Law Enforcement		809,275	Total General County Revenues and Transfers In	\$ 63,900,124
Other		5,235,122		
Total State		26,566,688		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Glenn

General		Public Ways and Facilities	
Board of Supervisors	\$ 676,965	Total Roads	3,997,854
Clerk of the Board	314,064	Total Transportation Terminals	—
Administrative Officer	22,494	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,013,523	Total Public Ways and Facilities	3,997,854
Finance		Health	
Auditor-Controller	379,663	Total Public Health	5,825,282
Treasurer-Tax Collector	149,514	Total Medical Care	445,077
Assessor	866,819	Total Mental Health	6,048,668
Other	191,707	Total Drug and Alcohol Abuse Services	883,276
Total Finance	1,587,703	Total Health	13,202,303
Counsel		Sanitation	
County Counsel	240,203	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	240,203	Public Assistance	
Total Personnel	85,790	Welfare	
Total Elections	327,121	Administration	8,983,397
Total Communications	—	Aid Programs - Cash (Grants)	5,878,530
Total Property Management	1,103,692	Total Welfare	14,861,927
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	5,537,916
Courts	202,096	Other	—
Other	—	Total Social Services	5,537,916
Total Plant Acquisition	202,096	General Relief	
Total Promotion	4,105	Aid to Indigents	78,603
Total Other General	715,528	Indigent Burial	9,261
Total General	5,279,761	Total General Relief	87,864
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	37,862
Trial Court Maintenance of Effort (MOE)	293,016	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	424,053	Workforce Investment Act (WIA)	734,363
Other Trial Court	188,054	Other	994,398
County Clerk	—	Total Other Public Assistance	1,728,761
Grand Jury (Including Audit)	43,835	Total Public Assistance	22,254,330
District Attorney-Prosecution	1,062,040	Education	
District Attorney-Family Support	712,832	Total School Administration	—
Public Defender	364,969	Total Library Services	138,042
Court Appointed Counsel	—	Total Agricultural Education	248,360
Other	899	Total Other Education	—
Total Judicial	3,089,698	Total Education	386,402
Total Police Protection	5,524,778	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	3,670,594	Total Cultural Services	—
Juvenile Detention	1,080,859	Total Veterans Memorial Building	—
Probation	1,144,741	Total Small Craft Harbors	—
Total Detention and Correction	5,896,194	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	1,021	Total Retirement of Long-Term Debt	204,556
Protective Inspection		Total Interest on Long-Term Debt	144,443
Agricultural Commissioner	1,742,258	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	493,169	Total Debt Service	348,999
Other	—	Total General County Expenditures Before Transfers	64,118,066
Total Protective Inspection	2,235,427	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	18,000
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	
Recorder	487,122	Governmental and Enterprise	—
Coroner	69,203	Total General County Expenditures and Transfers Out	\$ 64,136,066
Emergency Services	—		
Planning and Zoning	667,825		
Pound	423,102		
Other	254,047		
Total Other Protection	1,901,299		
Total Public Protection	18,648,417		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 35,701,859	\$ 11,675,399	\$ 24,026,460

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ —	\$ 54,931	\$ 54,636
Orland Airport Fuel Facility	2000	—	—	120,000	—	55,467	59,733
Total State Construction Loans				245,000	—	110,398	114,369
Other Long-Term Debt Schedule							
2008 Ford Crown Victoria	—	—	—	—	—	—	15,957
Advance From Other Funds	—	—	—	—	—	—	10,150
Automatic Tarping Machine	—	—	—	—	—	—	21,440
Cash Advance from Other Funds	—	—	—	—	—	—	126,242
Caterpillar 826G Landfill Compactor	—	—	—	—	—	—	72,971
Compensated Absences	—	—	—	—	—	—	1,952,046
Compensated Absences - Ent.	—	—	—	—	—	—	51,961
Ford Expedition-OPD	—	—	—	—	—	—	16,535
Landfill Closure	—	—	—	—	—	—	8,837,165
Orland Airport S-S Fuel Terminal	—	—	—	—	—	—	2,991
PPWA Software	—	—	—	—	—	—	30,366
Road Loader/Grader	—	—	—	—	—	—	328,315
Telephone System	—	—	—	—	—	—	31,006
Willows Airport S-S Fuel Terminal	—	—	—	—	—	—	2,991
Total Other Long-Term Debt Schedule				—	—	—	11,500,136
County Total Bonds and Other Long-Term Debt				\$ 245,000	\$ —	\$ 110,398	\$ 11,614,505

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 6,186,305
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 144,851
Local Cash Grants	909,160
State Cash Grants	142,381
Federal Cash Grants	479,587
Other Revenues	7,843
Total Revenues	1,683,822
Purchased Transportation	675,041
Other Expenses	558,013
Total Expenses	1,233,054
Net Transit Income (Loss)	450,768
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 450,768
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	360,754
Total Federal Capital Grants	118,833
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 479,587

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$	602,405
Total Operating Expenses		628,905
Net Operating Income (Loss)		(26,500)
Total Non-Operating Revenue		1,725
Total Non-Operating Expenses		28,910
Income (Loss) Before Operating Transfers		(53,685)
Transfers In from the County		18,000
Transfers Out to the County		—
Net Transfers In (Out)		18,000
Net Income (Loss)	\$	(35,685)
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	\$	2,134,790
Total Operating Expenses		3,929,949
Net Operating Income (Loss)		(1,795,159)
Total Non-Operating Revenues		58,597
Total Non-Operating Expenses		38,427
Income (Loss) Before Operating Transfers		(1,774,989)
Transfers In from the County		—
Transfers Out to the County		5,000
Net Transfers In (Out)		(5,000)
Net Income (Loss)	\$	(1,779,989)
Current Year Capital Outlay (Enterprise Activity)	\$	5,824

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 2009-10
Statement of County Revenues
County of Humboldt

Taxes		Federal	
Property Taxes		Public Assistance Administration	19,368,437
County Wide Secured and Unsecured	\$ 17,856,545	Public Assistance Programs	14,586,446
Less Than County Wide Funds - Secured and Unsecured	4,581,042	Health Administration	809,600
Property Tax In-Lieu of Vehicle License Fees	14,829,470	Workforce Investment Act (WIA)	2,524,205
Voter Approved Indebtedness	—	Community Development Block Grant	2,050,213
Prior Year Secured and Unsecured	168,511	Health Grants	14,452,815
Total Property Taxes	37,435,568	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	3,899,693	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs	1,571,615
Property Transfer	515,880	District Attorney Programs	—
Transient Lodging	1,093,382	Aging Programs	—
Timber Yield	129,805	Senior Citizens Programs	—
Aircraft	58,800	Road Projects	1,328,071
Construction Development Taxes	—	Law Enforcement	987,839
Utility Users Tax	—	Other	4,840,092
Other	2,131,518	Total Federal	62,519,333
Total Other Taxes	7,829,078	Other Aid	
Total Taxes	45,264,646	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	364,106
Licenses, Permits and Franchises		Property Tax Administrative Fees	813,867
Animal Licenses	341,245	Auditing and Accounting Fees	19,698
Business Licenses	564,429	Communication Services	—
Construction Permits	858,444	Election Services	63,103
Road Privileges and Permits	100,090	Legal Services	954,936
Zoning Permits	—	Planning and Engineering Services	1,579,348
Franchises	1,200,453	Agricultural Services	97,778
Other	106,862	Civil Process Services	57,817
Total Licenses Permits and Franchises	3,171,523	Court Fees and Costs	2,759,491
Fines, Forfeitures and Penalties		Booking Fees	433,643
Vehicle Code Fines	1,243,733	Estate Fees	434,800
Other Court Fines	21,952	Humane Services	267,402
Forfeitures and Penalties	668,267	Law Enforcement Services	241,219
Penalties and Cost on Delinquent Taxes	570,160	Recording Fees	375,678
Total Fines, Forfeitures and Penalties	2,504,112	Road and Street Services	1,344,057
Revenue from Use of Money and Property		Health Fees	2,726,312
Interest	542,950	Mental Health Services	3,208,771
Rents and Concessions	33,556	California Children Services	—
Royalties	—	Sanitation Services	137,791
Total Revenue from the Use of Money and Property	576,506	Institutional Care and Services	792,956
Aid from Other Governmental Agencies		Library Services	81,571
State		Park and Recreation Fees	953,170
Highway Users Tax	3,291,744	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	—
Realignment from the Vehicle License Fee Fund	13,315,379	Building Maintenance and Grounds	—
Public Assistance Administration	12,177,307	Administrative Services	148,935
Public Assistance Programs	6,462,899	Other	152,296
Realignment for Social Services	8,239,490	Total Charges for Current Services	18,008,745
Health:		Miscellaneous Revenue	
Aid for Mental Health	7,813,098	Other Sales	248,445
Realignment for Mental Health	4,292,492	Tobacco Settlement	1,281,520
Medically Indigent Adults	772,109	Welfare Repayments	824,226
Alcohol and Drug Abuse	1,341,176	Cancelled Warrants	41,096
Other Aid for Health	1,925,907	Other	1,796,862
Realignment for Health Services	3,474,538	Total Miscellaneous Revenue	4,192,149
Homeowners' Property Tax Relief	373,399	Other Financing Sources	
Open Space Tax Relief	6	Sale of Fixed Assets	—
SB90 Mandated Costs	133,057	Proceeds from the Sale of Bonds	—
Public Safety Fund	7,202,345	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)	139,691	Total General County Revenues Before Transfers	230,716,525
Office of Criminal Justice and Planning Programs	103,509	Transfers In	
Library	89,188	Total Transfers In from Enterprises	—
District Attorney Programs	5,161,103	Operating Transfers Between Funds Other Than Governmental and Enterprise	2,750,314
Law Enforcement	2,456,426	Total General County Revenues and Transfers In	\$ 233,466,839
Other	15,714,648		
Total State	94,479,511		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Humboldt

General		Public Ways and Facilities	
Board of Supervisors	\$ 911,352	Total Roads	20,633,411
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	782,384	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,693,736	Total Public Ways and Facilities	20,633,411
Finance		Health	
Auditor-Controller	1,159,394	Total Public Health	18,651,025
Treasurer-Tax Collector	1,109,051	Total Medical Care	2,834,949
Assessor	2,276,202	Total Mental Health	26,704,324
Other	600,648	Total Drug and Alcohol Abuse Services	1,849,426
Total Finance	5,145,295	Total Health	50,039,724
Counsel		Sanitation	
County Counsel	2,214,925	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,214,925	Public Assistance	
Total Personnel	797,074	Welfare	
Total Elections	913,769	Administration	49,352,050
Total Communications	—	Aid Programs - Cash (Grants)	9,200,150
Total Property Management	2,688,871	Total Welfare	58,552,200
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	7,980,155
Courts	—	Other	—
Other	6,379,850	Total Social Services	7,980,155
Total Plant Acquisition	6,379,850	General Relief	
Total Promotion	203,552	Aid to Indigents	285,522
Total Other General	—	Indigent Burial	—
Total General	20,037,072	Total General Relief	285,522
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	199,717
Trial Court Maintenance of Effort (MOE)	871,667	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	150,469	Workforce Investment Act (WIA)	4,018,473
Other Trial Court	323,941	Other	—
County Clerk	—	Total Other Public Assistance	4,018,473
Grand Jury (Including Audit)	43,379	Total Public Assistance	71,036,067
District Attorney-Prosecution	5,268,697	Education	
District Attorney-Family Support	4,961,184	Total School Administration	—
Public Defender	3,090,049	Total Library Services	2,897,804
Court Appointed Counsel	36,457	Total Agricultural Education	147,330
Other	318,722	Total Other Education	—
Total Judicial	15,064,565	Total Education	3,045,134
Total Police Protection	13,949,456	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,319,359
Adult Detention	10,774,580	Total Cultural Services	—
Juvenile Detention	2,798,972	Total Veterans Memorial Building	32,646
Probation	5,936,000	Total Small Craft Harbors	—
Total Detention and Correction	19,509,552	Total Recreation and Cultural	1,352,005
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	297,235	Total Retirement of Long-Term Debt	1,122,558
Protective Inspection		Total Interest on Long-Term Debt	724,570
Agricultural Commissioner	628,886	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,265,276	Total Debt Service	1,847,128
Other	—	Total General County Expenditures Before Transfers	230,733,888
Total Protective Inspection	1,894,162	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,237,459	Governmental and Enterprise	—
Coroner	631,834	Total General County Expenditures and Transfers Out	\$ 230,733,888
Emergency Services	308,657		
Planning and Zoning	7,794,515		
Pound	1,184,983		
Other	870,929		
Total Other Protection	12,028,377		
Total Public Protection	62,743,347		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 78,066,688	\$ 47,758,433	\$ 30,308,255

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	—	—	—	—	—	—	\$ 7,341
Biological Laboratory	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	17,579,234
Enterprise Compensated Absences	—	—	—	—	—	—	103,007
Total Other Long-Term Debt Schedule				—	—	—	17,689,582
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 17,689,582

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 25,482,872

* Maximum Repayment Obligation, Ending 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 2009-10
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	\$	2,646,911
Total Operating Expenses		<u>2,467,415</u>
Net Operating Income (Loss)		<u>179,496</u>
Total Non-Operating Revenue		4,721,310
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>4,900,806</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>4,900,806</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	577,081
Total Operating Expenses		<u>353,914</u>
Net Operating Income (Loss)		<u>223,167</u>
Total Non-Operating Revenues		—
Total Non-Operating Expenses		<u>130,776</u>
Income (Loss) Before Operating Transfers		<u>92,391</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>92,391</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Imperial

Taxes			Federal	
Property Taxes			Public Assistance Administration	22,832,253
County Wide Secured and Unsecured	\$	13,305,818	Public Assistance Programs	17,676,445
Less Than County Wide Funds - Secured and Unsecured		3,485,932	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		18,221,668	Workforce Investment Act (WIA)	7,952,662
Voter Approved Indebtedness		—	Community Development Block Grant	981,525
Prior Year Secured and Unsecured		(248,794)	Health Grants	870,916
Total Property Taxes		34,764,624	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,721,100	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		35,697	DEA Programs/Drug and Alcohol Programs	1,308,892
Property Transfer		314,001	District Attorney Programs	—
Transient Lodging		1,256	Aging Programs	856,474
Timber Yield		—	Senior Citizens Programs	—
Aircraft		45,727	Road Projects	—
Construction Development Taxes		—	Law Enforcement	912,590
Utility Users Tax		—	Other	6,109,196
Other		—	Total Federal	59,500,953
Total Other Taxes		2,117,781	Other Aid	
Total Taxes		36,882,405	Other In-Lieu Taxes	247,745
Special Benefit Assessments			Other Governmental Agencies	—
Operations		—	Total Other Aid	247,745
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	661,403
Licenses, Permits and Franchises			Property Tax Administrative Fees	626,647
Animal Licenses		14,692	Auditing and Accounting Fees	175,591
Business Licenses		252,285	Communication Services	—
Construction Permits		1,309,456	Election Services	461,983
Road Privileges and Permits		55,352	Legal Services	347,333
Zoning Permits		58,478	Planning and Engineering Services	176,652
Franchises		245,347	Agricultural Services	760,074
Other		1,579,573	Civil Process Services	62,062
Total Licenses Permits and Franchises		3,515,183	Court Fees and Costs	1,100,424
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		3,553,462	Estate Fees	150,647
Other Court Fines		1,591,910	Humane Services	21,214
Forfeitures and Penalties		51,500	Law Enforcement Services	1,326,788
Penalties and Cost on Delinquent Taxes		1,237,719	Recording Fees	640,110
Total Fines, Forfeitures and Penalties		6,434,591	Road and Street Services	42,250
Revenue from Use of Money and Property			Health Fees	1,027,238
Interest		1,131,625	Mental Health Services	266,116
Rents and Concessions		451,517	California Children Services	880
Royalties		—	Sanitation Services	320,687
Total Revenue from the Use of Money and Property		1,583,142	Institutional Care and Services	5,435,383
Aid from Other Governmental Agencies			Library Services	5,205
State			Park and Recreation Fees	59,746
Highway Users Tax		4,627,121	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	55,347
Realignment from the Vehicle License Fee Fund		11,505,419	Building Maintenance and Grounds	1,025,871
Public Assistance Administration		21,648,067	Administrative Services	—
Public Assistance Programs		15,651,475	Other	9,064,207
Realignment for Social Services		8,592,298	Total Charges for Current Services	23,813,858
Health:			Miscellaneous Revenue	
Aid for Mental Health		6,322,728	Other Sales	74,320
Realignment for Mental Health		2,980,399	Tobacco Settlement	679,963
Medically Indigent Adults		10,851,770	Welfare Repayments	—
Alcohol and Drug Abuse		1,794,017	Cancelled Warrants	81,282
Other Aid for Health		6,458,821	Other	4,164,884
Realignment for Health Services		2,802,680	Total Miscellaneous Revenue	5,000,449
Homeowners' Property Tax Relief		190,139	Other Financing Sources	
Open Space Tax Relief		16	Sale of Fixed Assets	173,456
SB90 Mandated Costs		288,647	Proceeds from the Sale of Bonds	—
Public Safety Fund		9,068,976	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	173,456
Supplemental Law Enforcement Services Fund (SLESF/COPS)		256,195	Total General County Revenues Before Transfers	258,635,853
Office of Criminal Justice and Planning Programs		537,460	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	3,338,738
Law Enforcement		4,526,622	Total General County Revenues and Transfers In	\$ 261,974,591
Other		13,381,221		
Total State		121,484,071		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Imperial

General		Public Ways and Facilities	
Board of Supervisors	\$ 733,315	Total Roads	12,265,131
Clerk of the Board	235,629	Total Transportation Terminals	—
Administrative Officer	1,687,329	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,656,273	Total Public Ways and Facilities	12,265,131
Finance		Health	
Auditor-Controller	1,793,857	Total Public Health	20,279,162
Treasurer-Tax Collector	1,365,971	Total Medical Care	—
Assessor	2,199,491	Total Mental Health	22,162,290
Other	374,305	Total Drug and Alcohol Abuse Services	2,403,221
Total Finance	5,733,624	Total Health	44,844,673
Counsel		Sanitation	
County Counsel	3,017,748	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,017,748	Public Assistance	
Total Personnel	1,254,765	Welfare	
Total Elections	782,991	Administration	22,467,634
Total Communications	—	Aid Programs - Cash (Grants)	46,119,421
Total Property Management	4,850,230	Total Welfare	68,587,055
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	15,036,791
Courts	—	Other	—
Other	1,921,532	Total Social Services	15,036,791
Total Plant Acquisition	1,921,532	General Relief	
Total Promotion	—	Aid to Indigents	8,207
Total Other General	791,824	Indigent Burial	53,571
Total General	21,008,987	Total General Relief	61,778
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	143,397
Trial Court Maintenance of Effort (MOE)	1,075,276	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	706,752	Workforce Investment Act (WIA)	7,504,963
Other Trial Court	550,455	Other	3,863,226
County Clerk	—	Total Other Public Assistance	11,368,189
Grand Jury (Including Audit)	74,709	Total Public Assistance	95,197,210
District Attorney-Prosecution	4,589,255	Education	
District Attorney-Family Support	3,945,873	Total School Administration	—
Public Defender	2,392,002	Total Library Services	428,686
Court Appointed Counsel	—	Total Agricultural Education	388,366
Other	2,280,576	Total Other Education	164,145
Total Judicial	15,614,898	Total Education	981,197
Total Police Protection	17,473,911	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	527,371
Adult Detention	13,188,045	Total Cultural Services	—
Juvenile Detention	2,382,910	Total Veterans Memorial Building	—
Probation	5,311,624	Total Small Craft Harbors	—
Total Detention and Correction	20,882,579	Total Recreation and Cultural	527,371
Total Fire Protection	5,625,188	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,769,364
Protective Inspection		Total Interest on Long-Term Debt	3,774,842
Agricultural Commissioner	3,454,561	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,041,281	Total Debt Service	6,544,206
Other	—	Total General County Expenditures Before Transfers	257,530,061
Total Protective Inspection	4,495,842	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	
Recorder	567,446	Governmental and Enterprise	1,011,862
Coroner	—	Total General County Expenditures and Transfers Out	\$ 258,541,923
Emergency Services	326,383		
Planning and Zoning	1,713,888		
Pound	18,304		
Other	9,442,847		
Total Other Protection	12,068,868		
Total Public Protection	76,161,286		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 105,113,726	\$ 47,392,030	\$ 57,721,696

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 10,550,000	\$ 24,625,000
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	10,550,000	57,890,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	11,867,662
Digital Mail Processor	—	—	—	—	—	—	—
Kronos Time Keeping Software/Equip	—	—	—	—	—	—	255,238
Lease - 800MHZ Radio Equipment	—	—	—	—	—	—	125,164
New Digital Mail Processor	—	—	—	—	—	—	26,194
Total Other Long-Term Debt Schedule				—	—	—	12,274,258
County Total Bonds and Other Long-Term Debt				\$ 68,440,000	\$ 68,440,000	\$ 10,550,000	\$ 70,164,258

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 18,253,719
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 640,811
Local Cash Grants	3,146,005
State Cash Grants	—
Federal Cash Grants	1,567,216
Other Revenues	19,870
Total Revenues	5,373,902
Purchased Transportation	4,512,954
Other Expenses	379,160
Total Expenses	4,892,114
Net Transit Income (Loss)	481,788
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 481,788
Capital Additions to Equity	
Total Local Capital Grants	\$ 49,653
Total State Capital Grants	1,293,015
Total Federal Capital Grants	15,000
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 1,357,668

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$	657,470
Total Operating Expenses		1,337,677
Net Operating Income (Loss)		(680,207)
Total Non-Operating Revenue		4,631
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(675,576)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(675,576)
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	\$	970,628
Total Operating Expenses		2,902,878
Net Operating Income (Loss)		(1,932,250)
Total Non-Operating Revenues		276,936
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(1,655,314)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(1,655,314)
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 2009-10
Statement of County Revenues
County of Inyo

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,762,152
County Wide Secured and Unsecured	\$	12,101,407	Public Assistance Programs	776,914
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		2,217,108	Workforce Investment Act (WIA)	149,037
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		897,429	Health Grants	356,372
Total Property Taxes		15,215,944	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,235,043	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	398,659
Property Transfer		55,723	District Attorney Programs	501,963
Transient Lodging		2,617,752	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		38,534	Road Projects	190,989
Construction Development Taxes		—	Law Enforcement	60,785
Utility Users Tax		—	Other	4,275,878
Other		—	Total Federal	8,472,749
Total Other Taxes		3,947,052	Other Aid	
Total Taxes		19,162,996	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	5,615,966
Operations		—	Total Other Aid	5,615,966
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	81,105
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		27,092	Auditing and Accounting Fees	1,148,420
Business Licenses		35,716	Communication Services	—
Construction Permits		143,741	Election Services	25,938
Road Privileges and Permits		18,893	Legal Services	23,015
Zoning Permits		13,558	Planning and Engineering Services	579,245
Franchises		90,172	Agricultural Services	78,996
Other		122,452	Civil Process Services	5,365
Total Licenses Permits and Franchises		451,624	Court Fees and Costs	487,199
Fines, Forfeitures and Penalties			Booking Fees	2,612
Vehicle Code Fines		—	Estate Fees	8,638
Other Court Fines		1,639,680	Humane Services	—
Forfeitures and Penalties		—	Law Enforcement Services	216,113
Penalties and Cost on Delinquent Taxes		101,095	Recording Fees	88,704
Total Fines, Forfeitures and Penalties		1,740,775	Road and Street Services	327,291
Revenue from Use of Money and Property			Health Fees	498,602
Interest		487,017	Mental Health Services	1,176,776
Rents and Concessions		87,546	California Children Services	—
Royalties		163,064	Sanitation Services	—
Total Revenue from the Use of Money and Property		737,627	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	2,382
State			Park and Recreation Fees	247,874
Highway Users Tax		1,858,807	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		2,172,326	Building Maintenance and Grounds	21,862
Public Assistance Administration		2,187,610	Administrative Services	—
Public Assistance Programs		450,581	Other	527,686
Realignment for Social Services		809,347	Total Charges for Current Services	5,547,823
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,521,060	Other Sales	18,863
Realignment for Mental Health		760,625	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		126,304	Cancelled Warrants	—
Other Aid for Health		436,823	Other	64,538
Realignment for Health Services		359,429	Total Miscellaneous Revenue	83,401
Homeowners' Property Tax Relief		80,313	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	223
SB90 Mandated Costs		90,813	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,378,235	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	223
Supplemental Law Enforcement Services Fund (SLESF/COPS)		106,162	Total General County Revenues Before Transfers	60,246,691
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		7,756	Total Transfers In from Enterprises	—
District Attorney Programs		195,208	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		593,348		
Other		5,298,760	Total General County Revenues and Transfers In	\$ 60,246,691
Total State		18,433,507		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Inyo

General		Public Ways and Facilities	
Board of Supervisors	\$ 531,585	Total Roads	6,924,447
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	524,312	Total Transportation Systems	—
Other	73,090	Total Parking Facilities	—
Total Legislative and Administrative	1,128,987	Total Public Ways and Facilities	6,924,447
Finance		Health	
Auditor-Controller	807,787	Total Public Health	4,372,499
Treasurer-Tax Collector	408,692	Total Medical Care	—
Assessor	878,450	Total Mental Health	3,487,913
Other	158,497	Total Drug and Alcohol Abuse Services	663,984
Total Finance	2,253,426	Total Health	8,524,396
Counsel		Sanitation	
County Counsel	621,797	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	621,797	Public Assistance	
Total Personnel	417,557	Welfare	
Total Elections	171,113	Administration	4,318,497
Total Communications	—	Aid Programs - Cash (Grants)	1,398,499
Total Property Management	1,227,652	Total Welfare	5,716,996
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	—	Total Social Services	—
Total Plant Acquisition	—	General Relief	
Total Promotion	304,247	Aid to Indigents	195,065
Total Other General	3,037,586	Indigent Burial	—
Total General	9,162,365	Total General Relief	195,065
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	143,672
Trial Court Maintenance of Effort (MOE)	610,438	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	172,470	Workforce Investment Act (WIA)	147,429
Other Trial Court	90,930	Other	—
County Clerk	265,619	Total Other Public Assistance	147,429
Grand Jury (Including Audit)	21,189	Total Public Assistance	6,203,162
District Attorney-Prosecution	1,343,149	Education	
District Attorney-Family Support	682,531	Total School Administration	—
Public Defender	792,893	Total Library Services	561,492
Court Appointed Counsel	—	Total Agricultural Education	97,119
Other	239,030	Total Other Education	—
Total Judicial	4,218,249	Total Education	658,611
Total Police Protection	5,639,227	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	676,389
Adult Detention	3,701,761	Total Cultural Services	245,405
Juvenile Detention	2,104,573	Total Veterans Memorial Building	—
Probation	1,068,119	Total Small Craft Harbors	—
Total Detention and Correction	6,874,453	Total Recreation and Cultural	921,794
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	635,644
Protective Inspection		Total Interest on Long-Term Debt	39,867
Agricultural Commissioner	433,196	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	270,656	Total Debt Service	675,511
Other	—	Total General County Expenditures Before Transfers	55,504,625
Total Protective Inspection	703,852	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	350,858
Local Agency Formation Commission (LAFCO)	19,182	Operating Transfers Between Funds Other Than	—
Recorder	43,055	Governmental and Enterprise	2,351,904
Coroner	102,585	Total General County Expenditures and Transfers Out	\$ 58,207,387
Emergency Services	130,994		
Planning and Zoning	2,196,427		
Pound	521,690		
Other	1,984,625		
Total Other Protection	4,998,558		
Total Public Protection	22,434,339		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 34,317,834	\$ 15,870,953	\$ 18,446,881

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	—	—	—	—	—	—	\$ 1,371,096
Compensated Absences - Enterprise	—	—	—	—	—	—	85,558
Financial System & Infrastructure	—	—	—	—	—	—	89,692
Insurance Claims Liability	—	—	—	—	—	—	369,000
Landfill Closure & Postclosure	—	—	—	—	—	—	3,026,322
Total Other Long-Term Debt Schedule				—	—	—	4,941,668
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 4,941,668

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 309,750
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$	936,439
Total Operating Expenses		1,194,867
Net Operating Income (Loss)		(258,428)
Total Non-Operating Revenue		93,408
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(165,020)
Transfers In from the County		31,560
Transfers Out to the County		—
Net Transfers In (Out)		31,560
Net Income (Loss)	\$	(133,460)
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	\$	554,314
Total Operating Expenses		2,389,496
Net Operating Income (Loss)		(1,835,182)
Total Non-Operating Revenues		1,380,444
Total Non-Operating Expenses		1,706,515
Income (Loss) Before Operating Transfers		(2,161,253)
Transfers In from the County		314,579
Transfers Out to the County		—
Net Transfers In (Out)		314,579
Net Income (Loss)	\$	(1,846,674)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses: Mosquito Abatement		
Total Operating Revenue	\$	450,319
Total Operating Expense		478,905
Net Operating Income (Loss)		(28,586)
Total Non-Operating Revenue		1,723
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(26,863)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(26,863)
Current Year Capital Outlay	\$	—

Other Enterprise Statement of Revenues and Expenses: Water		
Total Operating Revenue	\$	411,569
Total Operating Expense		456,987
Net Operating Income (Loss)		(45,418)
Total Non-Operating Revenue		4,314
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(41,104)
Transfers In from the County		4,719
Transfers Out to the County		—
Net Transfers In (Out)		4,719
Net Income (Loss)	\$	(36,385)
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Kern

Taxes			Federal	
Property Taxes			Public Assistance Administration	108,392,419
County Wide Secured and Unsecured	\$	150,201,625	Public Assistance Programs	111,243,754
Less Than County Wide Funds - Secured and Unsecured		67,032,681	Health Administration	3,421,237
Property Tax In-Lieu of Vehicle License Fees		85,897,340	Workforce Investment Act (WIA)	28,189,348
Voter Approved Indebtedness		—	Community Development Block Grant	13,001,192
Prior Year Secured and Unsecured		866,425	Health Grants	14,445,355
Total Property Taxes		303,998,071	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		33,414,026	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		2,422,797	District Attorney Programs	14,889,176
Transient Lodging		1,346,009	Aging Programs	2,749,568
Timber Yield		737	Senior Citizens Programs	—
Aircraft		200,511	Road Projects	19,400,399
Construction Development Taxes		—	Law Enforcement	6,126,170
Utility Users Tax		—	Other	2,783,465
Other		710,170	Total Federal	324,642,083
Total Other Taxes		38,094,250	Other Aid	
Total Taxes		342,092,321	Other In-Lieu Taxes	111,035
Special Benefit Assessments			Other Governmental Agencies	3,615,904
Operations		—	Total Other Aid	3,726,939
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,548,388
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,183,008
Animal Licenses		472,012	Auditing and Accounting Fees	3,165,118
Business Licenses		3,169,434	Communication Services	274,669
Construction Permits		5,061,662	Election Services	340,698
Road Privileges and Permits		—	Legal Services	3,948,398
Zoning Permits		404,290	Planning and Engineering Services	4,209,608
Franchises		6,337,188	Agricultural Services	1,406,435
Other		492,101	Civil Process Services	911,618
Total Licenses Permits and Franchises		15,936,687	Court Fees and Costs	14,112,236
Fines, Forfeitures and Penalties			Booking Fees	1,295,867
Vehicle Code Fines		1,935,994	Estate Fees	216,700
Other Court Fines		12,848,945	Humane Services	700,249
Forfeitures and Penalties		2,312,299	Law Enforcement Services	2,455,157
Penalties and Cost on Delinquent Taxes		10,005,255	Recording Fees	3,644,137
Total Fines, Forfeitures and Penalties		27,102,493	Road and Street Services	3,765,988
Revenue from Use of Money and Property			Health Fees	3,910,528
Interest		16,268,906	Mental Health Services	424,058
Rents and Concessions		621,557	California Children Services	12,770
Royalties		123,211	Sanitation Services	—
Total Revenue from the Use of Money and Property		17,013,674	Institutional Care and Services	34,551,375
Aid from Other Governmental Agencies			Library Services	400,950
State			Park and Recreation Fees	1,518,039
Highway Users Tax		12,344,778	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	11,802
Realignment from the Vehicle License Fee Fund		25,265,332	Building Maintenance and Grounds	86,134
Public Assistance Administration		38,083,525	Administrative Services	—
Public Assistance Programs		105,832,526	Other	26,972,285
Realignment for Social Services		26,687,938	Total Charges for Current Services	112,066,215
Health:			Miscellaneous Revenue	
Aid for Mental Health		53,497,981	Other Sales	98,505
Realignment for Mental Health		12,601,895	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	2,564,883
Alcohol and Drug Abuse		118,618	Cancelled Warrants	44,720
Other Aid for Health		12,170,902	Other	1,070,078
Realignment for Health Services		5,472,969	Total Miscellaneous Revenue	3,778,186
Homeowners' Property Tax Relief		2,121,908	Other Financing Sources	
Open Space Tax Relief		133	Sale of Fixed Assets	91,831
SB90 Mandated Costs		1,843,166	Proceeds from the Sale of Bonds	—
Public Safety Fund		55,385,708	Other Long-Term Debt Proceeds	310,121
Other:			Total Other Financing Sources	401,952
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,462,927	Total General County Revenues Before Transfers	1,267,452,167
Office of Criminal Justice and Planning Programs		4,466,610	Transfers In	
Library		297,976	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	13,014,420
Law Enforcement		3,889,489	Total General County Revenues and Transfers In	\$ 1,280,466,587
Other		58,147,236		
Total State		420,691,617		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Kern

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,420,107	Total Roads	77,553,898
Clerk of the Board	763,195	Total Transportation Terminals	—
Administrative Officer	2,704,948	Total Transportation Systems	—
Other	4,608,050	Total Parking Facilities	—
Total Legislative and Administrative	10,496,300	Total Public Ways and Facilities	77,553,898
Finance		Health	
Auditor-Controller	4,813,209	Total Public Health	43,795,562
Treasurer-Tax Collector	4,962,618	Total Medical Care	1,668,981
Assessor	8,996,247	Total Mental Health	82,345,274
Other	849,982	Total Drug and Alcohol Abuse Services	10,467,811
Total Finance	19,622,056	Total Health	138,277,628
Counsel		Sanitation	
County Counsel	4,374,340	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,374,340	Public Assistance	
Total Personnel	2,170,093	Welfare	
Total Elections	2,719,649	Administration	166,208,857
Total Communications	761,721	Aid Programs - Cash (Grants)	191,798,865
Total Property Management	20,019,821	Total Welfare	358,007,722
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,197,239
Courts	—	Other	—
Other	4,785,894	Total Social Services	4,197,239
Total Plant Acquisition	4,785,894	General Relief	
Total Promotion	765,236	Aid to Indigents	281,663
Total Other General	12,142,487	Indigent Burial	—
Total General	77,857,597	Total General Relief	281,663
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	768,864
Trial Court Maintenance of Effort (MOE)	14,481,563	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,668,199	Workforce Investment Act (WIA)	27,318,957
Other Trial Court	9,625,026	Other	28,507,679
County Clerk	498,663	Total Other Public Assistance	55,826,636
Grand Jury (Including Audit)	234,962	Total Public Assistance	419,082,124
District Attorney-Prosecution	23,486,018	Education	
District Attorney-Family Support	20,778,370	Total School Administration	—
Public Defender	18,886,145	Total Library Services	7,978,515
Court Appointed Counsel	—	Total Agricultural Education	917,722
Other	—	Total Other Education	—
Total Judicial	90,658,946	Total Education	8,896,237
Total Police Protection	83,343,711	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	12,557,915
Adult Detention	69,365,747	Total Cultural Services	—
Juvenile Detention	30,753,303	Total Veterans Memorial Building	228,158
Probation	28,401,313	Total Small Craft Harbors	—
Total Detention and Correction	128,520,363	Total Recreation and Cultural	12,786,073
Total Fire Protection	113,418,377	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	23,016,803
Protective Inspection		Total Interest on Long-Term Debt	20,955,713
Agricultural Commissioner	5,772,165	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	5,376,923	Total Debt Service	43,972,516
Other	—	Total General County Expenditures Before Transfers	1,221,862,570
Total Protective Inspection	11,149,088	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	32,814,586
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	2,618,806	Governmental and Enterprise	—
Coroner	2,745,096	Total General County Expenditures and Transfers Out	\$ 1,254,677,156
Emergency Services	—		
Planning and Zoning	5,637,678		
Pound	4,769,806		
Other	574,626		
Total Other Protection	16,346,012		
Total Public Protection	443,436,497		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 791,510,460	\$ 318,837,109	\$ 472,673,351

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 9,229,321	\$ 24,488,289
Pension Obligation Bonds	1995	1997	2022	227,629,808	186,573,523	51,523,856	135,049,667
Unfunded Actuarial Pension Liab - Ent	2003	2007	2023	34,898,243	28,741,451	895,988	27,845,463
Unfunded Actuarial Pension Liability	2003	2007	2023	288,177,067	201,526,351	6,902,447	194,623,904
POB 2008 Enterprise	2009	2027	2028	6,049,888	6,049,888	—	6,049,888
POB 2008 Governmental	2009	2027	2028	42,285,264	42,285,264	—	42,285,264
Total Pension Obligation Bonds				632,876,159	498,894,087	68,551,612	430,342,475
Special Assessment Bonds							
1915 Act Bond	1972	1990	2009	400,000	220,000	15,000	205,000
SW Shafter Water Project	2001	2001	2040	237,550	220,000	12,000	208,000
Rexland Acres Sewer	2008	2008	2046	3,112,000	33,000	33,000	—
Total Special Assessment Bonds				3,749,550	473,000	60,000	413,000
Federal Construction Loans							
Rexland Acres Sewer Project	2006	—	—	6,409,611	—	67,000	3,045,000
Total Federal Construction Loans				6,409,611	—	67,000	3,045,000
Other Long-Term Debt Schedule							
Capital Lease Purchase Agreement	—	—	—	—	—	—	7,638,726
Closure/Postclosure Liability	—	—	—	—	—	—	79,340,902
Comp Absences	—	—	—	—	—	—	57,770,398
Compensated Absences	—	—	—	—	—	—	15,677,007
Detention Facility Improvements	—	—	—	—	—	—	1,231,375
Professional Liability	—	—	—	—	—	—	4,655,561
Public Health Facility Lease	—	—	—	—	—	—	—
Public Protection Aircrafts	—	—	—	—	—	—	5,672,691
Sheriff Vehicles	—	—	—	—	—	—	4,370,782
Total Other Long-Term Debt Schedule				—	—	—	176,357,442
County Total Bonds and Other Long-Term Debt				\$ 643,035,320	\$ 499,367,087	\$ 68,678,612	\$ 610,157,917
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ 242,679,924			

* Maximum Repayment Obligation, Ending 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	\$ 619,486,098
Total Deductions from Revenues	511,750,267
Net Patient Revenue	107,735,831
Total Other Operating Revenues	11,828,422
Total Operating Revenue	119,564,253
Total Operating Expenses	255,522,509
Net Operating Income (Loss)	(135,958,256)
Total Non-Operating Revenue	102,019,604
Total Non-Operating Expenses	4,942,890
Net Non-Operating Income	97,076,714
Net Income Before Extraordinary Items	(38,881,542)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(38,881,542)
Transfers In from the County	32,814,586
Transfers Out to the County	—
Net Transfers In (Out)	32,814,586
Net Income (Loss)	\$ (6,066,956)
Current Year Capital Outlay (Enterprise Activity)	\$ (7,185,173)

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 735,098
Local Cash Grants	4,238,707
State Cash Grants	193,635
Federal Cash Grants	2,216,897
Other Revenues	61,001
Total Revenues	7,445,338
Purchased Transportation	3,826,826
Other Expenses	3,068,769
Total Expenses	6,895,595
Net Transit Income (Loss)	549,743
Gain or Loss on Disposal of Fixed Assets	(1,373)
Total Operator Net Income (Loss)	\$ 548,370
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	752,545
Total Federal Capital Grants	276,049
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 1,028,594

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Kern

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 3,744,121
Total Operating Expenses	6,373,600
Net Operating Income (Loss)	(2,629,479)
Total Non-Operating Revenue	6,794,146
Total Non-Operating Expenses	1,991,562
Income (Loss) Before Operating Transfers	2,173,105
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 2,173,105
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	\$ 44,783,194
Total Operating Expenses	41,596,551
Net Operating Income (Loss)	3,186,643
Total Non-Operating Revenues	2,734,276
Total Non-Operating Expenses	885,835
Income (Loss) Before Operating Transfers	5,035,084
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 5,035,084
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Golf Course

Total Operating Revenue	\$ 467,759
Total Operating Expense	468,614
Net Operating Income (Loss)	(855)
Total Non-Operating Revenue	31,971
Total Non-Operating Expenses	56,932
Income (Loss) Before Operating Transfers	(25,816)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (25,816)
Current Year Capital Outlay	\$ —

Comments

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

1. Informational Note: The Long-Term Debt Schedule, Special Assessment Bonds - Rexland Acres Sewer, was removed from the report because this debt was determined to be a duplicate of the Federal Construction Loans - Rexland Acres Sewer Project.
Reference: Table 6, Statement of Long-Term Debt

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Kings

Taxes			Federal	
Property Taxes			Public Assistance Administration	10,774,555
County Wide Secured and Unsecured	\$	15,189,728	Public Assistance Programs	15,296,480
Less Than County Wide Funds - Secured and Unsecured		4,985,193	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		17,259,309	Workforce Investment Act (WIA)	8,780,383
Voter Approved Indebtedness		—	Community Development Block Grant	2,839,557
Prior Year Secured and Unsecured		841,280	Health Grants	139,711
Total Property Taxes		38,275,510	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,033,701	Office of Criminal Justice and Planning Programs	102,314
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		231,116	District Attorney Programs	—
Transient Lodging		199,017	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		41,725	Road Projects	68,589
Construction Development Taxes		—	Law Enforcement	156
Utility Users Tax		—	Other	720,531
Other		1,188,402	Total Federal	38,722,276
Total Other Taxes		3,693,961	Other Aid	
Total Taxes		41,969,471	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	4,040,756
Operations		—	Total Other Aid	4,040,756
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	508,373
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,125,171
Animal Licenses		33,912	Auditing and Accounting Fees	42,115
Business Licenses		675	Communication Services	214,500
Construction Permits		244,661	Election Services	74,094
Road Privileges and Permits		—	Legal Services	120,603
Zoning Permits		46,184	Planning and Engineering Services	1,015,508
Franchises		939,758	Agricultural Services	270,649
Other		16,266	Civil Process Services	100,530
Total Licenses Permits and Franchises		1,281,456	Court Fees and Costs	2,238,126
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		526,453	Estate Fees	315,413
Other Court Fines		64,543	Humane Services	33,731
Forfeitures and Penalties		30,778	Law Enforcement Services	1,015,651
Penalties and Cost on Delinquent Taxes		485,993	Recording Fees	259,837
Total Fines, Forfeitures and Penalties		1,107,767	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	913,912
Interest		1,121,989	Mental Health Services	16,657
Rents and Concessions		464,523	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,586,512	Institutional Care and Services	335,085
Aid from Other Governmental Agencies			Library Services	37,164
State			Park and Recreation Fees	41,363
Highway Users Tax		2,241,066	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	47,690
Realignment from the Vehicle License Fee Fund		6,403,071	Building Maintenance and Grounds	—
Public Assistance Administration		12,842,499	Administrative Services	2,059,959
Public Assistance Programs		17,689,672	Other	99,149
Realignment for Social Services		4,736,531	Total Charges for Current Services	10,885,280
Health:			Miscellaneous Revenue	
Aid for Mental Health		7,236,206	Other Sales	343,182
Realignment for Mental Health		2,346,476	Tobacco Settlement	1,514,651
Medically Indigent Adults		—	Welfare Repayments	11,300
Alcohol and Drug Abuse		1,413,711	Cancelled Warrants	27,229
Other Aid for Health		2,141,206	Other	1,978,176
Realignment for Health Services		1,432,931	Total Miscellaneous Revenue	3,874,538
Homeowners' Property Tax Relief		288,478	Other Financing Sources	
Open Space Tax Relief		75	Sale of Fixed Assets	2,292
SB90 Mandated Costs		1,006,489	Proceeds from the Sale of Bonds	—
Public Safety Fund		5,704,023	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	2,292
Supplemental Law Enforcement Services Fund (SLESF/COPS)		489,820	Total General County Revenues Before Transfers	177,480,965
Office of Criminal Justice and Planning Programs		361,042	Transfers In	
Library		54,808	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,558,711	Total General County Revenues and Transfers In	\$ 177,480,965
Other		6,063,802		
Total State		74,010,617		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Kings

General		Public Ways and Facilities	
Board of Supervisors	\$ 685,694	Total Roads	4,328,610
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	647,800	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,333,494	Total Public Ways and Facilities	4,328,610
Finance		Health	
Auditor-Controller	2,663,049	Total Public Health	9,005,807
Treasurer-Tax Collector	—	Total Medical Care	3,744,968
Assessor	1,987,208	Total Mental Health	11,542,270
Other	—	Total Drug and Alcohol Abuse Services	1,525,465
Total Finance	4,650,257	Total Health	25,818,510
Counsel		Sanitation	
County Counsel	801,191	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	801,191	Public Assistance	
Total Personnel	959,611	Welfare	
Total Elections	674,632	Administration	26,270,844
Total Communications	1,188,100	Aid Programs - Cash (Grants)	29,364,518
Total Property Management	2,342,907	Total Welfare	55,635,362
Plant Acquisition		Social Services	
Jails	183,792	Administration and Programs	6,043
Courts	—	Other	186,664
Other	5,205,862	Total Social Services	192,707
Total Plant Acquisition	5,389,654	General Relief	
Total Promotion	129,329	Aid to Indigents	36,839
Total Other General	1,820,655	Indigent Burial	33,600
Total General	19,289,830	Total General Relief	70,439
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	483,579
Trial Court Maintenance of Effort (MOE)	759,716	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	9,064,269
Other Trial Court	271,239	Other	3,021,626
County Clerk	—	Total Other Public Assistance	12,085,895
Grand Jury (Including Audit)	91,048	Total Public Assistance	68,467,982
District Attorney-Prosecution	5,528,833	Education	
District Attorney-Family Support	4,083,027	Total School Administration	—
Public Defender	436,296	Total Library Services	1,894,590
Court Appointed Counsel	2,075,893	Total Agricultural Education	208,408
Other	19,452	Total Other Education	—
Total Judicial	13,265,504	Total Education	2,102,998
Total Police Protection	12,938,740	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,633,433
Adult Detention	9,496,954	Total Cultural Services	—
Juvenile Detention	3,323,272	Total Veterans Memorial Building	—
Probation	7,905,140	Total Small Craft Harbors	—
Total Detention and Correction	20,725,366	Total Recreation and Cultural	1,633,433
Total Fire Protection	9,596,941	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	579,397
Protective Inspection		Total Interest on Long-Term Debt	848,161
Agricultural Commissioner	2,197,977	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	513,586	Total Debt Service	1,427,558
Other	—	Total General County Expenditures Before Transfers	184,865,685
Total Protective Inspection	2,711,563	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	43,756	Operating Transfers Between Funds Other Than	—
Recorder	468,119	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 184,865,685
Emergency Services	—		
Planning and Zoning	1,135,557		
Pound	911,218		
Other	—		
Total Other Protection	2,558,650		
Total Public Protection	61,796,764		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 113,888,868	\$ 37,067,000	\$ 76,821,868

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Kings

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 5,388,472
Total Other Long-Term Debt Schedule				—	—	—	<u>5,388,472</u>
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	<u>\$ 5,388,472</u>
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	28,002,071				

* Maximum Repayment Obligation, Ending 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 2009-10
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Kings

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Lake

Taxes			Federal	
Property Taxes			Public Assistance Administration	3,002,659
County Wide Secured and Unsecured	\$	17,126,819	Public Assistance Programs	13,084,971
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		6,766,797	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		3,063,630	Health Grants	354,770
Total Property Taxes		26,957,246	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,338,453	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	51,477
Property Transfer		224,239	District Attorney Programs	—
Transient Lodging		676,696	Aging Programs	—
Timber Yield		36	Senior Citizens Programs	—
Aircraft		23,113	Road Projects	—
Construction Development Taxes		—	Law Enforcement	468,797
Utility Users Tax		—	Other	3,568,466
Other		—	Total Federal	20,531,140
Total Other Taxes		3,262,537	Other Aid	
Total Taxes		30,219,783	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	307,600
Operations		—	Total Other Aid	307,600
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	105,178
Licenses, Permits and Franchises			Property Tax Administrative Fees	648,393
Animal Licenses		27,670	Auditing and Accounting Fees	1,802,831
Business Licenses		28,346	Communication Services	383,344
Construction Permits		254,098	Election Services	65,769
Road Privileges and Permits		109,574	Legal Services	69,166
Zoning Permits		28,805	Planning and Engineering Services	1,223,485
Franchises		817,421	Agricultural Services	9,250
Other		656,585	Civil Process Services	43,282
Total Licenses Permits and Franchises		1,922,499	Court Fees and Costs	102,998
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		521,584	Estate Fees	120,091
Other Court Fines		202,105	Humane Services	90,380
Forfeitures and Penalties		110,892	Law Enforcement Services	657,793
Penalties and Cost on Delinquent Taxes		645,434	Recording Fees	319,332
Total Fines, Forfeitures and Penalties		1,480,015	Road and Street Services	34,807
Revenue from Use of Money and Property			Health Fees	421,182
Interest		967,892	Mental Health Services	18,894
Rents and Concessions		238,052	California Children Services	81
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,205,944	Institutional Care and Services	80,939
Aid from Other Governmental Agencies			Library Services	23,736
State			Park and Recreation Fees	13,877
Highway Users Tax		1,993,015	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	1,262,652
Realignment from the Vehicle License Fee Fund		1,270,222	Building Maintenance and Grounds	13,394
Public Assistance Administration		1,460,568	Administrative Services	—
Public Assistance Programs		11,176,538	Other	2,697,913
Realignment for Social Services		5,023,998	Total Charges for Current Services	10,208,767
Health:			Miscellaneous Revenue	
Aid for Mental Health		8,749,545	Other Sales	52,671
Realignment for Mental Health		—	Tobacco Settlement	590,621
Medically Indigent Adults		—	Welfare Repayments	16,495
Alcohol and Drug Abuse		1,394,329	Cancelled Warrants	25,885
Other Aid for Health		1,902,673	Other	1,278,160
Realignment for Health Services		423,000	Total Miscellaneous Revenue	1,963,832
Homeowners' Property Tax Relief		223,575	Other Financing Sources	
Open Space Tax Relief		1	Sale of Fixed Assets	55,382
SB90 Mandated Costs		167,667	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,461,997	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	55,382
Supplemental Law Enforcement Services Fund (SLESF/COPS)		132,228	Total General County Revenues Before Transfers	112,361,066
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		250,506	Total Transfers In from Enterprises	—
District Attorney Programs		752,364	Operating Transfers Between Funds Other Than Governmental and Enterprise	690,807
Law Enforcement		1,754,772	Total General County Revenues and Transfers In	\$ 113,051,873
Other		5,329,106		
Total State		44,466,104		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Lake

General		Public Ways and Facilities	
Board of Supervisors	\$ 456,379	Total Roads	10,561,310
Clerk of the Board	138,689	Total Transportation Terminals	—
Administrative Officer	583,914	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,178,982	Total Public Ways and Facilities	10,561,310
Finance		Health	
Auditor-Controller	867,718	Total Public Health	4,748,744
Treasurer-Tax Collector	1,090,376	Total Medical Care	—
Assessor	1,093,188	Total Mental Health	7,701,751
Other	81,149	Total Drug and Alcohol Abuse Services	1,946,162
Total Finance	3,132,431	Total Health	14,396,657
Counsel		Sanitation	
County Counsel	725,436	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	725,436	Public Assistance	
Total Personnel	536,179	Welfare	
Total Elections	519,793	Administration	13,212,816
Total Communications	10,380	Aid Programs - Cash (Grants)	18,445,678
Total Property Management	1,764,985	Total Welfare	31,658,494
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	2,859,069
Courts	—	Other	—
Other	2,888,742	Total Social Services	2,859,069
Total Plant Acquisition	2,888,742	General Relief	
Total Promotion	1,092,644	Aid to Indigents	227,434
Total Other General	3,940,442	Indigent Burial	53,256
Total General	15,790,014	Total General Relief	280,690
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	194,105
Trial Court Maintenance of Effort (MOE)	133,003	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	75,219	Workforce Investment Act (WIA)	—
Other Trial Court	196,415	Other	4,495,662
County Clerk	—	Total Other Public Assistance	4,495,662
Grand Jury (Including Audit)	73,440	Total Public Assistance	39,488,020
District Attorney-Prosecution	2,582,019	Education	
District Attorney-Family Support	2,402,809	Total School Administration	—
Public Defender	1,051,664	Total Library Services	1,041,041
Court Appointed Counsel	—	Total Agricultural Education	160,840
Other	1,031,576	Total Other Education	—
Total Judicial	7,546,145	Total Education	1,201,881
Total Police Protection	10,749,978	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,242,881
Adult Detention	7,729,638	Total Cultural Services	154,019
Juvenile Detention	1,498,991	Total Veterans Memorial Building	—
Probation	2,191,065	Total Small Craft Harbors	—
Total Detention and Correction	11,419,694	Total Recreation and Cultural	1,396,900
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	560,370	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,200,446	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	116,711,571
Total Protective Inspection	1,760,816	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	45,960
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	396,371	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 116,757,531
Emergency Services	17,291		
Planning and Zoning	1,080,336		
Pound	825,050		
Other	81,108		
Total Other Protection	2,400,156		
Total Public Protection	33,876,789		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 58,960,778	\$ 30,453,439	\$ 28,507,339

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Lake

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 3,113,523
Postclosure Landfill Liability	—	—	—	—	—	—	4,601,144
Total Other Long-Term Debt Schedule				—	—	—	7,714,667
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 7,714,667

Total Future Principal
and Interest Balance Due

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$	17,530
Total Operating Expenses		63,093
Net Operating Income (Loss)		(45,563)
Total Non-Operating Revenue		38,844
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(6,719)
Transfers In from the County		45,960
Transfers Out to the County		—
Net Transfers In (Out)		45,960
Net Income (Loss)	\$	39,241
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	\$	1,640,024
Total Operating Expenses		2,148,124
Net Operating Income (Loss)		(508,100)
Total Non-Operating Revenues		128,601
Total Non-Operating Expenses		(54,500)
Income (Loss) Before Operating Transfers		(324,999)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(324,999)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Lassen

Taxes			Federal	
Property Taxes			Public Assistance Administration	2,676,477
County Wide Secured and Unsecured	\$	4,546,373	Public Assistance Programs	2,935,438
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		3,776,868	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		7,088	Health Grants	528,680
Total Property Taxes		8,330,329	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		652,895	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	420,547
Property Transfer		52,247	District Attorney Programs	623,307
Transient Lodging		41,686	Aging Programs	—
Timber Yield		4,192	Senior Citizens Programs	—
Aircraft		—	Road Projects	2,325,245
Construction Development Taxes		—	Law Enforcement	22,089
Utility Users Tax		—	Other	2,429,566
Other		—	Total Federal	11,961,349
Total Other Taxes		751,020	Other Aid	
Total Taxes		9,081,349	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	187,522
Operations		—	Total Other Aid	187,522
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	33,458
Licenses, Permits and Franchises			Property Tax Administrative Fees	162,252
Animal Licenses		12,055	Auditing and Accounting Fees	213,537
Business Licenses		—	Communication Services	210,622
Construction Permits		194,888	Election Services	81,845
Road Privileges and Permits		11,426	Legal Services	198,817
Zoning Permits		11,866	Planning and Engineering Services	21,368
Franchises		40,577	Agricultural Services	43,955
Other		124,153	Civil Process Services	21,402
Total Licenses Permits and Franchises		394,965	Court Fees and Costs	111,745
Fines, Forfeitures and Penalties			Booking Fees	3,554
Vehicle Code Fines		1,050	Estate Fees	—
Other Court Fines		1,056,962	Humane Services	43,554
Forfeitures and Penalties		38,405	Law Enforcement Services	96,368
Penalties and Cost on Delinquent Taxes		587,278	Recording Fees	74,819
Total Fines, Forfeitures and Penalties		1,683,695	Road and Street Services	38,170
Revenue from Use of Money and Property			Health Fees	33,241
Interest		331,556	Mental Health Services	44,699
Rents and Concessions		759,909	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,091,465	Institutional Care and Services	2,303,255
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	—
Highway Users Tax		1,817,231	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,815,510	Building Maintenance and Grounds	20,094
Public Assistance Administration		2,464,556	Administrative Services	510,699
Public Assistance Programs		2,884,710	Other	2,365,980
Realignment for Social Services		1,610,700	Total Charges for Current Services	6,633,434
Health:			Miscellaneous Revenue	
Aid for Mental Health		4,738,670	Other Sales	133,631
Realignment for Mental Health		669,502	Tobacco Settlement	342,649
Medically Indigent Adults		—	Welfare Repayments	220,763
Alcohol and Drug Abuse		460,625	Cancelled Warrants	3,592
Other Aid for Health		291,357	Other	1,260,240
Realignment for Health Services		406,896	Total Miscellaneous Revenue	1,960,875
Homeowners' Property Tax Relief		80,823	Other Financing Sources	
Open Space Tax Relief		12	Sale of Fixed Assets	—
SB90 Mandated Costs		83,660	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,075,024	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		216,887	Total General County Revenues Before Transfers	58,928,351
Office of Criminal Justice and Planning Programs		210,440	Transfers In	
Library		—	Total Transfers In from Enterprises	26,255
District Attorney Programs		428,404	Operating Transfers Between Funds Other Than Governmental and Enterprise	10,000
Law Enforcement		430,145	Total General County Revenues and Transfers In	\$ 58,964,606
Other		6,248,545		
Total State		25,933,697		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Lassen

General		Public Ways and Facilities	
Board of Supervisors	\$ 300,400	Total Roads	8,109,411
Clerk of the Board	107,036	Total Transportation Terminals	—
Administrative Officer	366,535	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	773,971	Total Public Ways and Facilities	8,109,411
Finance		Health	
Auditor-Controller	630,795	Total Public Health	2,321,660
Treasurer-Tax Collector	348,473	Total Medical Care	4,475
Assessor	752,682	Total Mental Health	4,816,401
Other	234,514	Total Drug and Alcohol Abuse Services	1,065,499
Total Finance	1,966,464	Total Health	8,208,035
Counsel		Sanitation	
County Counsel	358,620	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	358,620	Public Assistance	
Total Personnel	255,958	Welfare	
Total Elections	275,914	Administration	4,165,027
Total Communications	374,265	Aid Programs - Cash (Grants)	6,586,834
Total Property Management	1,067,750	Total Welfare	10,751,861
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	2,664,794
Courts	—	Other	—
Other	188,221	Total Social Services	2,664,794
Total Plant Acquisition	188,221	General Relief	
Total Promotion	879,513	Aid to Indigents	335,781
Total Other General	1,090,129	Indigent Burial	—
Total General	7,230,805	Total General Relief	335,781
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	101,794
Trial Court Maintenance of Effort (MOE)	379,560	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	77,234	Workforce Investment Act (WIA)	—
Other Trial Court	151,789	Other	386,267
County Clerk	39,591	Total Other Public Assistance	386,267
Grand Jury (Including Audit)	13,545	Total Public Assistance	14,240,497
District Attorney-Prosecution	808,932	Education	
District Attorney-Family Support	970,411	Total School Administration	—
Public Defender	726,695	Total Library Services	—
Court Appointed Counsel	925,211	Total Agricultural Education	73,900
Other	—	Total Other Education	—
Total Judicial	4,092,968	Total Education	73,900
Total Police Protection	3,516,125	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	87,039
Adult Detention	5,358,261	Total Cultural Services	—
Juvenile Detention	1,393,432	Total Veterans Memorial Building	—
Probation	1,416,460	Total Small Craft Harbors	—
Total Detention and Correction	8,168,153	Total Recreation and Cultural	87,039
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	625,000
Protective Inspection		Total Interest on Long-Term Debt	13,873
Agricultural Commissioner	381,299	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	505,396	Total Debt Service	638,873
Other	—	Total General County Expenditures Before Transfers	57,098,505
Total Protective Inspection	886,695	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	194,418	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 57,098,505
Emergency Services	155,841		
Planning and Zoning	517,465		
Pound	212,870		
Other	765,410		
Total Other Protection	1,846,004		
Total Public Protection	18,509,945		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 27,267,375	\$ 9,958,448	\$ 17,308,927

County of Lassen

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues

Revenues	
Passenger Fares	\$ 179,724
Local Cash Grants	1,055,726
State Cash Grants	323,854
Federal Cash Grants	665,036
Other Revenues	32,289
Total Revenues	2,256,629
Purchased Transportation	1,654,148
Other Expenses	147,724
Total Expenses	1,801,872
Net Transit Income (Loss)	454,757
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 454,757
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	35,641
Net Operating Income (Loss)	(35,641)
Total Non-Operating Revenue	5,157
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(30,484)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (30,484)
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: Parks	
Total Operating Revenue	\$ 28,642
Total Operating Expense	48,619
Net Operating Income (Loss)	(19,977)
Total Non-Operating Revenue	406
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(19,571)
Transfers In from the County	—
Transfers Out to the County	19,623
Net Transfers In (Out)	(19,623)
Net Income (Loss)	\$ (39,194)
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: Water	
Total Operating Revenue	\$ 1,577
Total Operating Expense	5,899
Net Operating Income (Loss)	(4,322)
Total Non-Operating Revenue	115
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(4,207)
Transfers In from the County	—
Transfers Out to the County	6,632
Net Transfers In (Out)	(6,632)
Net Income (Loss)	\$ (10,839)
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Los Angeles

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,497,033,301
County Wide Secured and Unsecured	\$	2,563,608,437	Public Assistance Programs	960,492,040
Less Than County Wide Funds - Secured and Unsecured		64,614,670	Health Administration	468,102,969
Property Tax In-Lieu of Vehicle License Fees		1,120,392,543	Workforce Investment Act (WIA)	31,623,450
Voter Approved Indebtedness		—	Community Development Block Grant	636,745
Prior Year Secured and Unsecured		(3,544,590)	Health Grants	221,815,658
Total Property Taxes		3,745,071,060	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		53,748,524	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		26,549,352	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		44,517,156	District Attorney Programs	4,960,168
Transient Lodging		10,849,528	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	30,348,101
Aircraft		9,852,114	Road Projects	38,827,181
Construction Development Taxes		—	Law Enforcement	37,625,805
Utility Users Tax		61,629,719	Other	134,475,758
Other		258,355,715	Total Federal	3,425,941,176
Total Other Taxes		465,502,108	Other Aid	
Total Taxes		4,210,573,168	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	112,179,768
Operations		1,448,705	Total Other Aid	112,179,768
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		1,448,705	Assessments and Tax Collection Fees	36,887,670
Licenses, Permits and Franchises			Property Tax Administrative Fees	68,162,864
Animal Licenses		2,236,929	Auditing and Accounting Fees	15,493,460
Business Licenses		8,571,901	Communication Services	184,921
Construction Permits		10,220,589	Election Services	16,566,682
Road Privileges and Permits		294,837	Legal Services	20,905,790
Zoning Permits		3,508,975	Planning and Engineering Services	21,769,431
Franchises		15,577,680	Agricultural Services	4,303,293
Other		6,402,245	Civil Process Services	10,152,591
Total Licenses Permits and Franchises		46,813,156	Court Fees and Costs	12,682,417
Fines, Forfeitures and Penalties			Booking Fees	1,639,802
Vehicle Code Fines		18,774,952	Estate Fees	3,407,871
Other Court Fines		177,816,329	Humane Services	10,360,269
Forfeitures and Penalties		52,017,125	Law Enforcement Services	572,671,295
Penalties and Cost on Delinquent Taxes		96,185,037	Recording Fees	47,007,628
Total Fines, Forfeitures and Penalties		344,793,443	Road and Street Services	2,371,408
Revenue from Use of Money and Property			Health Fees	72,101,948
Interest		79,806,610	Mental Health Services	1,017,522
Rents and Concessions		85,128,031	California Children Services	24,359,173
Royalties		373,017	Sanitation Services	24,637,932
Total Revenue from the Use of Money and Property		165,307,658	Institutional Care and Services	396,488,315
Aid from Other Governmental Agencies			Library Services	2,313,571
State			Park and Recreation Fees	21,663,557
Highway Users Tax		115,031,209	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	1,465,940
Realignment from the Vehicle License Fee Fund		421,642,115	Building Maintenance and Grounds	—
Public Assistance Administration		787,056,121	Administrative Services	—
Public Assistance Programs		808,446,347	Other	415,999,979
Realignment for Social Services		417,126,129	Total Charges for Current Services	1,804,615,329
Health:			Miscellaneous Revenue	
Aid for Mental Health		636,580,937	Other Sales	987,135
Realignment for Mental Health		224,454,728	Tobacco Settlement	96,417,858
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		19,272,627	Cancelled Warrants	3,213,002
Other Aid for Health		68,827,019	Other	100,799,788
Realignment for Health Services		84,378,257	Total Miscellaneous Revenue	201,417,783
Homeowners' Property Tax Relief		22,543,977	Other Financing Sources	
Open Space Tax Relief		1	Sale of Fixed Assets	1,554,490
SB90 Mandated Costs		44,004,414	Proceeds from the Sale of Bonds	—
Public Safety Fund		531,714,004	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	1,554,490
Supplemental Law Enforcement Services Fund (SLESF/COPS)		27,379,509	Total General County Revenues Before Transfers	14,851,202,058
Office of Criminal Justice and Planning Programs		7,203,473	Transfers In	
Library		1,630,210	Total Transfers In from Enterprises	144,267
District Attorney Programs		50,144,978	Operating Transfers Between Funds Other Than Governmental and Enterprise	4,088,474
Law Enforcement		19,992,351	Total General County Revenues and Transfers In	\$ 14,855,434,799
Other		249,128,976		
Total State		4,536,557,382		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Los Angeles

General		Public Ways and Facilities	
Board of Supervisors	\$ 36,733,267	Total Roads	291,436,843
Clerk of the Board	28,642,719	Total Transportation Terminals	—
Administrative Officer	48,991,556	Total Transportation Systems	—
Other	5,010,110	Total Parking Facilities	6,171,707
Total Legislative and Administrative	119,377,652	Total Public Ways and Facilities	297,608,550
Finance		Health	
Auditor-Controller	69,747,489	Total Public Health	830,835,861
Treasurer-Tax Collector	55,345,748	Total Medical Care	267,009,058
Assessor	147,895,585	Total Mental Health	1,316,062,288
Other	—	Total Drug and Alcohol Abuse Services	154,811,626
Total Finance	272,988,822	Total Health	2,568,718,833
Counsel		Sanitation	
County Counsel	13,932,034	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	13,932,034	Public Assistance	
Total Personnel	20,774,492	Welfare	
Total Elections	88,723,254	Administration	1,609,156,318
Total Communications	594,633	Aid Programs - Cash (Grants)	1,692,360,810
Total Property Management	109,217,794	Total Welfare	3,301,517,128
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,414,002,077
Courts	37,681,841	Other	—
Other	100,635,751	Total Social Services	1,414,002,077
Total Plant Acquisition	138,317,592	General Relief	
Total Promotion	—	Aid to Indigents	231,964,376
Total Other General	118,052,913	Indigent Burial	—
Total General	881,979,186	Total General Relief	231,964,376
Public Protection		Total Care of Court Wards	1,897,756
Judicial		Total Veteran Services	2,155,136
Trial Court Maintenance of Effort (MOE)	245,882,162	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	8,632,105	Workforce Investment Act (WIA)	31,051,978
Other Trial Court	344,653,008	Other	54,801,925
County Clerk	—	Total Other Public Assistance	85,853,903
Grand Jury (Including Audit)	1,318,744	Total Public Assistance	5,037,390,376
District Attorney-Prosecution	319,818,640	Education	
District Attorney-Family Support	164,618,679	Total School Administration	—
Public Defender	226,509,158	Total Library Services	108,883,035
Court Appointed Counsel	—	Total Agricultural Education	—
Other	1,403,546	Total Other Education	—
Total Judicial	1,312,836,042	Total Education	108,883,035
Total Police Protection	1,530,380,504	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	182,890,755
Adult Detention	810,112,300	Total Cultural Services	76,744,750
Juvenile Detention	313,104,042	Total Veterans Memorial Building	—
Probation	348,524,312	Total Small Craft Harbors	—
Total Detention and Correction	1,471,740,654	Total Recreation and Cultural	259,635,505
Total Fire Protection	6,242,543	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	86,983,000
Protective Inspection		Total Interest on Long-Term Debt	178,827,238
Agricultural Commissioner	27,692,028	Total Interest on Short-Term Notes and Warrants	11,284,953
Building Inspector	—	Total Debt Service	277,095,191
Other	9,980,494	Total General County Expenditures Before Transfers	13,994,578,119
Total Protective Inspection	37,672,522	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	827,399,666
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	24,678,863	Governmental and Enterprise	5,827,450
Coroner	26,801,180	Total General County Expenditures and Transfers Out	\$ 14,827,805,235
Emergency Services	18,875,800		
Planning and Zoning	23,427,867		
Pound	30,408,673		
Other	80,202,795		
Total Other Protection	204,395,178		
Total Public Protection	4,563,267,443		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 14,967,995,344	\$ 5,370,903,470	\$ 9,597,091,874

Table 6. Counties Annual Report — Fiscal Year 2009-10
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 Bonds, Series 1994 C	1994	2007	2010	\$ 184,066,332	\$ 184,066,332	\$ 184,066,332	\$ —
Pension Bonds, Series 1994 C (Ent)	1994	2007	2010	64,328,900	64,328,900	64,328,900	—
Pension Bond Restruct. 1994 D	1996	1996	2011	444,613,200	444,613,200	357,373,647	87,239,553
Pension Bond Restruct. 1994 D (Ent)	1996	1996	2011	155,386,800	155,386,800	124,139,958	31,246,842
Total Pension Obligation Bonds				848,395,232	848,395,232	729,908,837	118,486,395
Improvement Districts Bonds							
Street Improvements	1979	1981	2008	18,295,156	17,578,985	17,504,195	74,790
Street Improvements	2006	2007	2026	909,215	909,215	214,594	694,621
Total Improvement Districts Bonds				19,204,371	18,488,200	17,718,789	769,411
Other Long-Term Debt Schedule							
Boating & Waterways Seawall Loans	—	—	—	—	—	—	19,451,842
Commercial Paper (Ent)	—	—	—	—	—	—	258,703,580
Commercial Paper (Govt)	—	—	—	—	—	—	21,296,420
Compensated Absences	—	—	—	—	—	—	678,624,000
Other Capital Leases	—	—	—	—	—	—	48,763,212
Total Other Long-Term Debt Schedule				—	—	—	1,026,839,054
County Total Bonds and Other Long-Term Debt				\$ 867,599,603	\$ 866,883,432	\$ 747,627,626	\$ 1,146,094,860
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 1,546,199,971					

* Maximum Repayment Obligation, Ending 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	\$ 5,067,514,316
Total Deductions from Revenues	3,057,150,243
Net Patient Revenue	2,010,364,073
Total Other Operating Revenues	58,049,095
Total Operating Revenue	2,068,413,168
Total Operating Expenses	2,769,872,240
Net Operating Income (Loss)	(701,459,072)
Total Non-Operating Revenue	2,113,454
Total Non-Operating Expenses	95,510,024
Net Non-Operating Income	(93,396,570)
Net Income Before Extraordinary Items	(794,855,642)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(794,855,642)
Transfers In from the County	827,399,666
Transfers Out to the County	144,267
Net Transfers In (Out)	827,255,399
Net Income (Loss)	\$ 32,399,757
Current Year Capital Outlay (Enterprise Activity)	\$ 2,529,958

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 2,587,534
Local Cash Grants	17,275,312
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	639,395
Total Revenues	20,502,241
Purchased Transportation	14,474,330
Other Expenses	5,479,377
Total Expenses	19,953,707
Net Transit Income (Loss)	548,534
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 548,534
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 2009-10
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	\$	428,423
Total Operating Expenses		2,053,164
Net Operating Income (Loss)		<u>(1,624,741)</u>
Total Non-Operating Revenue		12,935,520
Total Non-Operating Expenses		371,000
Income (Loss) Before Operating Transfers		<u>10,939,779</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>10,939,779</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>5,569,315</u>

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

Other Enterprise Statement of Revenues and Expenses:

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

Table 6. Counties Annual Report — Fiscal Year 2009-10

Comments

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

1. Informational Note: In November 2002, county voters approved a special tax on structural improvements within the county, referred to as Health Services Measure B. This revenue is to be used to support the countywide system of trauma centers, emergency medical services, and bioterrorism response activities. Health Services Measure B is reflected in the Counties Annual Report as Other Taxes. The county recognized Health Services Measure B revenue in the amount of \$233.6 million in the current fiscal year.

Reference: Table 6, Statement of County Revenues

2. General operating expenditures, Communications, includes intrafund billings to various other departments. The county reported Communications operating expenditures of \$594,633 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 current year operating expenditures are \$64.2 million.

Reference: Table 6, Statement of County Expenditures

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

The details of debt service expenditures allocated by department in lieu of being reported on the debt service expenditure lines are as follows: Total Principal of \$12.2 million and Total Interest of \$9.2 million.

Reference: Table 6, Statement of County Expenditures

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

The details of debt service expenditures allocated by department in lieu of being reported on the debt service expenditure lines are as follows: Total Principal of \$88.8 million and Total Interest of \$52.7 million.

Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Madera

Taxes			Federal	
Property Taxes			Public Assistance Administration	10,152,671
County Wide Secured and Unsecured	\$	16,478,756	Public Assistance Programs	10,720,319
Less Than County Wide Funds - Secured and Unsecured		140,696	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		14,718,270	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		160,064	Health Grants	6,590,775
Total Property Taxes		31,497,786	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		5,546,066	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,239,702	DEA Programs/Drug and Alcohol Programs	740,820
Property Transfer		447,912	District Attorney Programs	2,008,551
Transient Lodging		2,399,144	Aging Programs	—
Timber Yield		391	Senior Citizens Programs	39,707
Aircraft		150,892	Road Projects	1,079,155
Construction Development Taxes		—	Law Enforcement	315,678
Utility Users Tax		—	Other	2,210,647
Other		2,434,191	Total Federal	33,858,323
Total Other Taxes		12,218,298	Other Aid	
Total Taxes		43,716,084	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	3,274,100
Operations		—	Total Other Aid	3,274,100
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	197,144
Licenses, Permits and Franchises			Property Tax Administrative Fees	556,799
Animal Licenses		34,352	Auditing and Accounting Fees	65,321
Business Licenses		143,454	Communication Services	—
Construction Permits		627,649	Election Services	27,601
Road Privileges and Permits		133,290	Legal Services	158,507
Zoning Permits		134,291	Planning and Engineering Services	2,451,432
Franchises		1,279,096	Agricultural Services	266,377
Other		1,095,324	Civil Process Services	87,481
Total Licenses Permits and Franchises		3,447,456	Court Fees and Costs	243,647
Fines, Forfeitures and Penalties			Booking Fees	94,048
Vehicle Code Fines		67,633	Estate Fees	110,200
Other Court Fines		2,221,729	Humane Services	211,053
Forfeitures and Penalties		103,097	Law Enforcement Services	585,356
Penalties and Cost on Delinquent Taxes		2,015,231	Recording Fees	774,663
Total Fines, Forfeitures and Penalties		4,407,690	Road and Street Services	1,548,747
Revenue from Use of Money and Property			Health Fees	321,778
Interest		897,613	Mental Health Services	34,776
Rents and Concessions		37,349	California Children Services	760
Royalties		—	Sanitation Services	1,502,689
Total Revenue from the Use of Money and Property		934,962	Institutional Care and Services	64,812
Aid from Other Governmental Agencies			Library Services	66,885
State			Park and Recreation Fees	—
Highway Users Tax		3,266,570	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		2,882,147	Building Maintenance and Grounds	—
Public Assistance Administration		5,932,548	Administrative Services	393,537
Public Assistance Programs		13,299,379	Other	4,677,042
Realignment for Social Services		4,190,413	Total Charges for Current Services	14,440,655
Health:			Miscellaneous Revenue	
Aid for Mental Health		5,771,941	Other Sales	17,104
Realignment for Mental Health		3,377,513	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	135,609
Alcohol and Drug Abuse		—	Cancelled Warrants	14,145
Other Aid for Health		1,596,231	Other	116,860
Realignment for Health Services		2,632,361	Total Miscellaneous Revenue	283,718
Homeowners' Property Tax Relief		224,436	Other Financing Sources	
Open Space Tax Relief		38	Sale of Fixed Assets	114,709
SB90 Mandated Costs		54,958	Proceeds from the Sale of Bonds	—
Public Safety Fund		5,453,916	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	114,709
Supplemental Law Enforcement Services Fund (SLESF/COPS)		493,837	Total General County Revenues Before Transfers	165,850,014
Office of Criminal Justice and Planning Programs		1,098,106	Transfers In	
Library		121,899	Total Transfers In from Enterprises	—
District Attorney Programs		1,181,001	Operating Transfers Between Funds Other Than Governmental and Enterprise	2,400,757
Law Enforcement		463,492	Total General County Revenues and Transfers In	\$ 168,250,771
Other		9,331,531		
Total State		61,372,317		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Madera

General		Public Ways and Facilities	
Board of Supervisors	\$ —	Total Roads	15,147,740
Clerk of the Board	1,550,360	Total Transportation Terminals	—
Administrative Officer	846,231	Total Transportation Systems	123,173
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,396,591	Total Public Ways and Facilities	15,270,913
Finance		Health	
Auditor-Controller	1,959,418	Total Public Health	4,353,619
Treasurer-Tax Collector	756,850	Total Medical Care	6,912,837
Assessor	2,435,029	Total Mental Health	10,510,221
Other	366,760	Total Drug and Alcohol Abuse Services	1,468,278
Total Finance	5,518,057	Total Health	23,244,955
Counsel		Sanitation	
County Counsel	1,223,914	Total Refuse Collection and Disposal	987,401
Other	—	Total Sanitation	987,401
Total Counsel	1,223,914	Public Assistance	
Total Personnel	860,622	Welfare	
Total Elections	564,918	Administration	18,284,992
Total Communications	—	Aid Programs - Cash (Grants)	27,179,947
Total Property Management	6,410,411	Total Welfare	45,464,939
Plant Acquisition		Social Services	
Jails	85,352	Administration and Programs	3,256,192
Courts	—	Other	—
Other	8,181,984	Total Social Services	3,256,192
Total Plant Acquisition	8,267,336	General Relief	
Total Promotion	262,710	Aid to Indigents	693,664
Total Other General	4,510,591	Indigent Burial	43,284
Total General	30,015,150	Total General Relief	736,948
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	235,556
Trial Court Maintenance of Effort (MOE)	1,025,684	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	69,284	Workforce Investment Act (WIA)	—
Other Trial Court	391,673	Other	276,788
County Clerk	462,175	Total Other Public Assistance	276,788
Grand Jury (Including Audit)	61,781	Total Public Assistance	49,970,423
District Attorney-Prosecution	3,468,059	Education	
District Attorney-Family Support	2,707,229	Total School Administration	—
Public Defender	2,232,544	Total Library Services	1,313,704
Court Appointed Counsel	—	Total Agricultural Education	96,232
Other	—	Total Other Education	—
Total Judicial	10,418,429	Total Education	1,409,936
Total Police Protection	13,284,948	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	11,102,585	Total Cultural Services	—
Juvenile Detention	4,444,894	Total Veterans Memorial Building	—
Probation	4,470,031	Total Small Craft Harbors	—
Total Detention and Correction	20,017,510	Total Recreation and Cultural	—
Total Fire Protection	4,960,477	Debt Service	
Total Flood Control - Soil and Water Conservation	194,299	Total Retirement of Long-Term Debt	865,924
Protective Inspection		Total Interest on Long-Term Debt	858,386
Agricultural Commissioner	1,233,051	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,269,375	Total Debt Service	1,724,310
Other	68,657	Total General County Expenditures Before Transfers	177,923,663
Total Protective Inspection	2,571,083	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	53,325	Operating Transfers Between Funds Other Than	
Recorder	405,142	Governmental and Enterprise	267,626
Coroner	570,603	Total General County Expenditures and Transfers Out	\$ 178,191,289
Emergency Services	—		
Planning and Zoning	1,546,972		
Pound	1,145,045		
Other	132,742		
Total Other Protection	3,853,829		
Total Public Protection	55,300,575		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 62,024,736	\$ 56,129,462	\$ 5,895,274

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	—	—	—	—	—	—	\$ 11,788,334
Electronic Fingerprint - Sheriff	—	—	—	—	—	—	—
Landfill Liability	—	—	—	—	—	—	11,292,343
Microwave Radio Equipment	—	—	—	—	—	—	863,754
Recycling Facility	—	—	—	—	—	—	681,208
Total Other Long-Term Debt Schedule				—	—	—	24,625,639
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 24,625,639

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 27,209,013
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 2,693,553
Total Operating Expenses	2,587,541
Net Operating Income (Loss)	106,012
Total Non-Operating Revenues	131,943
Total Non-Operating Expenses	2,272
Income (Loss) Before Operating Transfers	235,683
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 235,683
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Putney Ranch Camp

Total Operating Revenue	\$ 3,757
Total Operating Expense	13,878
Net Operating Income (Loss)	(10,121)
Total Non-Operating Revenue	220
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(9,901)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (9,901)
Current Year Capital Outlay	\$ —

Comments

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

1. Informational Note: In November 2006, county voters approved a 1/2-cent (\$0.005) local sales tax, referred to as Measure T. This revenue provides funds for transportation improvements throughout Madera County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure T revenue in the amount of \$2.4 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Marin

Taxes			Federal	
Property Taxes			Public Assistance Administration	8,757,303
County Wide Secured and Unsecured	\$	136,124,468	Public Assistance Programs	21,199,373
Less Than County Wide Funds - Secured and Unsecured		11,623,751	Health Administration	1,300,155
Property Tax In-Lieu of Vehicle License Fees		24,711,026	Workforce Investment Act (WIA)	1,581,772
Voter Approved Indebtedness		—	Community Development Block Grant	2,817,904
Prior Year Secured and Unsecured		110,738	Health Grants	4,011,700
Total Property Taxes		172,569,983	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,264,188	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		2,196,018	District Attorney Programs	379,303
Transient Lodging		1,626,099	Aging Programs	1,132,436
Timber Yield		—	Senior Citizens Programs	—
Aircraft		265,576	Road Projects	3,700,851
Construction Development Taxes		—	Law Enforcement	951,957
Utility Users Tax		—	Other	6,966,827
Other		—	Total Federal	52,799,581
Total Other Taxes		7,351,881	Other Aid	
Total Taxes		179,921,864	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	10,634,927
Operations		1,826,690	Total Other Aid	10,634,927
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		1,826,690	Assessments and Tax Collection Fees	1,200,963
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,936,093
Animal Licenses		207,720	Auditing and Accounting Fees	53,377
Business Licenses		1,625,892	Communication Services	1,971,564
Construction Permits		2,439,964	Election Services	1,215,737
Road Privileges and Permits		150,445	Legal Services	566,419
Zoning Permits		1,031,931	Planning and Engineering Services	961,194
Franchises		1,098,961	Agricultural Services	—
Other		3,597,155	Civil Process Services	102,988
Total Licenses Permits and Franchises		10,152,068	Court Fees and Costs	3,816,083
Fines, Forfeitures and Penalties			Booking Fees	178,276
Vehicle Code Fines		41,561	Estate Fees	565,906
Other Court Fines		5,617,346	Humane Services	1,688,456
Forfeitures and Penalties		2,602,884	Law Enforcement Services	1,860,684
Penalties and Cost on Delinquent Taxes		6,842,422	Recording Fees	922,212
Total Fines, Forfeitures and Penalties		15,104,213	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	2,354,417
Interest		2,985,438	Mental Health Services	176,330
Rents and Concessions		2,782,622	California Children Services	1,137
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		5,768,060	Institutional Care and Services	1,096,561
Aid from Other Governmental Agencies			Library Services	334,525
State			Park and Recreation Fees	605,262
Highway Users Tax		3,989,879	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		13,898,063	Building Maintenance and Grounds	—
Public Assistance Administration		17,708,335	Administrative Services	23,889
Public Assistance Programs		7,339,033	Other	18,064,984
Realignment for Social Services		6,824,472	Total Charges for Current Services	40,697,057
Health:			Miscellaneous Revenue	
Aid for Mental Health		5,446,423	Other Sales	110,452
Realignment for Mental Health		6,987,852	Tobacco Settlement	880,169
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		910,103	Cancelled Warrants	68,746
Other Aid for Health		5,137,611	Other	7,313,823
Realignment for Health Services		2,656,496	Total Miscellaneous Revenue	8,373,190
Homeowners' Property Tax Relief		732,982	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	780
SB90 Mandated Costs		3,663,294	Proceeds from the Sale of Bonds	—
Public Safety Fund		17,283,652	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	780
Supplemental Law Enforcement Services Fund (SLESF/COPS)		633,369	Total General County Revenues Before Transfers	435,258,723
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		188,011	Total Transfers In from Enterprises	—
District Attorney Programs		1,133,140	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		570,722		
Other		14,876,856	Total General County Revenues and Transfers In	\$ 435,258,723
Total State		109,980,293		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Marin

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,926,859	Total Roads	8,142,683
Clerk of the Board	923,991	Total Transportation Terminals	—
Administrative Officer	2,502,260	Total Transportation Systems	58,150
Other	2,879	Total Parking Facilities	—
Total Legislative and Administrative	5,355,989	Total Public Ways and Facilities	8,200,833
Finance		Health	
Auditor-Controller	4,239,466	Total Public Health	34,727,889
Treasurer-Tax Collector	2,977,276	Total Medical Care	6,821,605
Assessor	6,674,858	Total Mental Health	32,288,829
Other	478,989	Total Drug and Alcohol Abuse Services	5,499,138
Total Finance	14,370,589	Total Health	79,337,461
Counsel		Sanitation	
County Counsel	4,430,298	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,430,298	Public Assistance	
Total Personnel	4,435,237	Welfare	
Total Elections	2,787,251	Administration	12,695,441
Total Communications	7,850,407	Aid Programs - Cash (Grants)	16,511,770
Total Property Management	18,339,126	Total Welfare	29,207,211
Plant Acquisition		Social Services	
Jails	130,917	Administration and Programs	17,775,357
Courts	—	Other	—
Other	—	Total Social Services	17,775,357
Total Plant Acquisition	130,917	General Relief	
Total Promotion	—	Aid to Indigents	2,921,940
Total Other General	43,285,999	Indigent Burial	—
Total General	100,985,813	Total General Relief	2,921,940
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	91,642
Trial Court Maintenance of Effort (MOE)	2,122,502	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	592,958	Workforce Investment Act (WIA)	10,061,522
Other Trial Court	—	Other	2,090,333
County Clerk	348,055	Total Other Public Assistance	12,151,855
Grand Jury (Including Audit)	143,317	Total Public Assistance	62,148,005
District Attorney-Prosecution	12,854,626	Education	
District Attorney-Family Support	3,619,574	Total School Administration	—
Public Defender	9,098,548	Total Library Services	10,873,889
Court Appointed Counsel	—	Total Agricultural Education	336,596
Other	1,132,960	Total Other Education	—
Total Judicial	29,912,540	Total Education	11,210,485
Total Police Protection	26,627,882	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	4,220,824
Adult Detention	18,654,907	Total Cultural Services	3,354,748
Juvenile Detention	3,757,272	Total Veterans Memorial Building	—
Probation	11,274,813	Total Small Craft Harbors	—
Total Detention and Correction	33,686,992	Total Recreation and Cultural	7,575,572
Total Fire Protection	14,424,456	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	4,049,547
Protective Inspection		Total Interest on Long-Term Debt	7,574,600
Agricultural Commissioner	1,789,251	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,286,572	Total Debt Service	11,624,147
Other	—	Total General County Expenditures Before Transfers	408,802,238
Total Protective Inspection	4,075,823	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,590,239	Governmental and Enterprise	—
Coroner	1,364,157	Total General County Expenditures and Transfers Out	\$ 408,802,238
Emergency Services	7,053,037		
Planning and Zoning	3,472,713		
Pound	3,099,950		
Other	2,412,133		
Total Other Protection	18,992,229		
Total Public Protection	127,719,922		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 236,972,269	\$ 120,704,951	\$ 116,267,318

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 480,000	\$ 112,325,000
Total Pension Obligation Bonds				112,805,000	112,805,000	480,000	112,325,000
Other Long-Term Debt Schedule							
AT&T CISCO #67	—	—	—	—	—	—	108,698
CISCO Key Government #68	—	—	—	—	—	—	66,002
Compensated Absences	—	—	—	—	—	—	14,274,427
IST Server	—	—	—	—	—	—	247,615
IT Agreement SAP Servers #66	—	—	—	—	—	—	195,772
Rider 69	—	—	—	—	—	—	24,068
Sweeper	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	14,916,582
County Total Bonds and Other Long-Term Debt				\$ 112,805,000	\$ 112,805,000	\$ 480,000	\$ 127,241,582
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	46,081,372				

* Maximum Repayment Obligation, Ending 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 2009-10
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	\$ 636,918
Total Operating Expenses	1,700,179
Net Operating Income (Loss)	(1,063,261)
Total Non-Operating Revenue	770,055
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(293,206)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (293,206)
Current Year Capital Outlay (Enterprise Activity)	\$ 878,543

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: Fair

Total Operating Revenue	\$ 1,724,217
Total Operating Expense	1,451,572
Net Operating Income (Loss)	272,645
Total Non-Operating Revenue	5,828
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	278,473
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 278,473
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: Marin Center

Total Operating Revenue	\$ 4,051,785
Total Operating Expense	4,238,410
Net Operating Income (Loss)	(186,625)
Total Non-Operating Revenue	12,767
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(173,858)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (173,858)
Current Year Capital Outlay	\$ —

Comments

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

1. Informational Note: The Other Enterprise, Fair, was previously reported as Parks. The name was changed to provide a better description of the enterprise activity.
Reference: Table 6, Statement of Enterprise/Activity

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Mariposa

Taxes				Federal	
Property Taxes				Public Assistance Administration	2,452,100
County Wide Secured and Unsecured	\$	5,144,481		Public Assistance Programs	1,011,666
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		1,861,157		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—		Community Development Block Grant	326,405
Prior Year Secured and Unsecured		216,679		Health Grants	312,375
Total Property Taxes		7,222,317		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	4,005
Sales and Use Taxes		1,604,655		Office of Criminal Justice and Planning Programs	253,982
Transportation Tax (Non-Transit)		216,360		DEA Programs/Drug and Alcohol Programs	638,230
Property Transfer		59,540		District Attorney Programs	479,857
Transient Lodging		10,381,307		Aging Programs	—
Timber Yield		1,838		Senior Citizens Programs	—
Aircraft		—		Road Projects	—
Construction Development Taxes		—		Law Enforcement	41,690
Utility Users Tax		—		Other	1,628,261
Other		—		Total Federal	7,148,571
Total Other Taxes		12,263,700		Other Aid	
Total Taxes		19,486,017		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	74,632
Licenses, Permits and Franchises				Property Tax Administrative Fees	—
Animal Licenses		4,039		Auditing and Accounting Fees	39,398
Business Licenses		—		Communication Services	—
Construction Permits		335,392		Election Services	21,543
Road Privileges and Permits		—		Legal Services	19,512
Zoning Permits		—		Planning and Engineering Services	99,054
Franchises		171,737		Agricultural Services	4,668
Other		1,237		Civil Process Services	11,854
Total Licenses Permits and Franchises		512,405		Court Fees and Costs	296,260
Fines, Forfeitures and Penalties				Booking Fees	—
Vehicle Code Fines		115,724		Estate Fees	—
Other Court Fines		128,897		Humane Services	5,619
Forfeitures and Penalties		99,334		Law Enforcement Services	234,050
Penalties and Cost on Delinquent Taxes		169,018		Recording Fees	124,369
Total Fines, Forfeitures and Penalties		512,973		Road and Street Services	536,382
Revenue from Use of Money and Property				Health Fees	34,637
Interest		252,117		Mental Health Services	11,870
Rents and Concessions		4,925		California Children Services	28,651
Royalties		—		Sanitation Services	104,087
Total Revenue from the Use of Money and Property		257,042		Institutional Care and Services	5,090
Aid from Other Governmental Agencies				Library Services	20,885
State				Park and Recreation Fees	27,232
Highway Users Tax		1,220,781		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,008,668		Building Maintenance and Grounds	395,677
Public Assistance Administration		2,529,507		Administrative Services	—
Public Assistance Programs		1,895,280		Other	1,244,760
Realignment for Social Services		1,248,779		Total Charges for Current Services	3,340,230
Health:				Miscellaneous Revenue	
Aid for Mental Health		2,802,249		Other Sales	—
Realignment for Mental Health		387,169		Tobacco Settlement	173,512
Medically Indigent Adults		—		Welfare Repayments	—
Alcohol and Drug Abuse		179,860		Cancelled Warrants	3,722
Other Aid for Health		871,046		Other	276,294
Realignment for Health Services		229,091		Total Miscellaneous Revenue	453,528
Homeowners' Property Tax Relief		77,824		Other Financing Sources	
Open Space Tax Relief		5		Sale of Fixed Assets	1,236
SB90 Mandated Costs		32,784		Proceeds from the Sale of Bonds	—
Public Safety Fund		758,292		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	1,236
Supplemental Law Enforcement Services Fund (SLESF/COPS)		42,081		Total General County Revenues Before Transfers	53,044,782
Office of Criminal Justice and Planning Programs		—		Transfers In	
Library		11,484		Total Transfers In from Enterprises	—
District Attorney Programs		200,423		Operating Transfers Between Funds Other Than Governmental and Enterprise	18,214
Law Enforcement		800,676		Total General County Revenues and Transfers In	\$ 53,062,996
Other		7,036,781			
Total State		21,332,780			

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Mariposa

General		Public Ways and Facilities	
Board of Supervisors	\$ 521,115	Total Roads	6,821,793
Clerk of the Board	53,435	Total Transportation Terminals	—
Administrative Officer	419,361	Total Transportation Systems	—
Other	93	Total Parking Facilities	—
Total Legislative and Administrative	994,004	Total Public Ways and Facilities	6,821,793
Finance		Health	
Auditor-Controller	776,309	Total Public Health	2,898,502
Treasurer-Tax Collector	618,417	Total Medical Care	—
Assessor	706,721	Total Mental Health	3,502,089
Other	—	Total Drug and Alcohol Abuse Services	778,981
Total Finance	2,101,447	Total Health	7,179,572
Counsel		Sanitation	
County Counsel	313,000	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	313,000	Public Assistance	
Total Personnel	289,653	Welfare	
Total Elections	228,544	Administration	1,744,023
Total Communications	—	Aid Programs - Cash (Grants)	2,363,267
Total Property Management	1,809,914	Total Welfare	4,107,290
Plant Acquisition		Social Services	
Jails	41,187	Administration and Programs	4,484,631
Courts	—	Other	335,784
Other	302,941	Total Social Services	4,820,415
Total Plant Acquisition	344,128	General Relief	
Total Promotion	866,045	Aid to Indigents	15,307
Total Other General	1,586,215	Indigent Burial	1,535
Total General	8,532,950	Total General Relief	16,842
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	45,012
Trial Court Maintenance of Effort (MOE)	131,611	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	421,445	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	1,793,139
County Clerk	79,721	Total Other Public Assistance	1,793,139
Grand Jury (Including Audit)	65,928	Total Public Assistance	10,782,698
District Attorney-Prosecution	1,172,000	Education	
District Attorney-Family Support	648,871	Total School Administration	168,400
Public Defender	—	Total Library Services	462,671
Court Appointed Counsel	503,164	Total Agricultural Education	135,756
Other	12,974	Total Other Education	71,978
Total Judicial	3,035,714	Total Education	838,805
Total Police Protection	5,012,767	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	302,869
Adult Detention	2,240,824	Total Cultural Services	165,430
Juvenile Detention	430,533	Total Veterans Memorial Building	—
Probation	1,381,361	Total Small Craft Harbors	—
Total Detention and Correction	4,052,718	Total Recreation and Cultural	468,299
Total Fire Protection	3,096,486	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	141,000
Protective Inspection		Total Interest on Long-Term Debt	74,371
Agricultural Commissioner	438,466	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	556,398	Total Debt Service	215,371
Other	—	Total General County Expenditures Before Transfers	54,436,656
Total Protective Inspection	994,864	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	26,000
Local Agency Formation Commission (LAFCO)	1,733	Operating Transfers Between Funds Other Than	—
Recorder	235,574	Governmental and Enterprise	—
Coroner	1,656,060	Total General County Expenditures and Transfers Out	\$ 54,462,656
Emergency Services	—		
Planning and Zoning	1,066,525		
Pound	—		
Other	444,727		
Total Other Protection	3,404,619		
Total Public Protection	19,597,168		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 28,136,139	\$ 20,243,453	\$ 7,892,686

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ —	\$ 1,313,850	\$ 1,417,000
Total Federal Construction Loans				2,730,850	—	1,313,850	1,417,000
State Construction Loans							
Hangar Construction (Ent)	1997	—	—	132,686	—	126,193	—
Hangar MPA 1-01-L-3 (Ent)	2002	—	—	241,000	—	89,380	151,620
Solid Waste Composting Project	2003	—	—	3,200,000	—	214,000	2,986,000
Total State Construction Loans				3,573,686	—	429,573	3,137,620
Other Long-Term Debt Schedule							
2006 Kenworth Roll-Off Truck	—	—	—	—	—	—	36,137
Compensated Absences	—	—	—	—	—	—	1,895,719
Compensated Absences - Transit	—	—	—	—	—	—	8,884
Postclosure Landfill Liability	—	—	—	—	—	—	2,432,680
Solid Waste - Septic	—	—	—	—	—	—	30,500
Total Other Long-Term Debt Schedule				—	—	—	4,403,920
County Total Bonds and Other Long-Term Debt				\$ 6,304,536	\$ —	\$ 1,743,423	\$ 8,958,540

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 861,600

* Maximum Repayment Obligation, Ending 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)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 15,076
Local Cash Grants	103,838
State Cash Grants	6,812
Federal Cash Grants	141,212
Other Revenues	762
Total Revenues	<u>267,700</u>
Purchased Transportation	—
Other Expenses	255,053
Total Expenses	<u>255,053</u>
Net Transit Income (Loss)	<u>12,647</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ 12,647</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 2009-10
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	\$	221,765
Total Operating Expenses		572,432
Net Operating Income (Loss)		<u>(350,667)</u>
Total Non-Operating Revenue		2,470
Total Non-Operating Expenses		7,918
Income (Loss) Before Operating Transfers		<u>(356,115)</u>
Transfers In from the County		26,000
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		26,000
Net Income (Loss)	\$	<u>(330,115)</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	2,120,066
Total Operating Expenses		2,023,086
Net Operating Income (Loss)		<u>96,980</u>
Total Non-Operating Revenues		109,076
Total Non-Operating Expenses		610,606
Income (Loss) Before Operating Transfers		<u>(404,550)</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		—
Net Income (Loss)	\$	<u>(404,550)</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Mendocino

Taxes				Federal	
Property Taxes				Public Assistance Administration	11,270,582
County Wide Secured and Unsecured	\$	30,060,195		Public Assistance Programs	22,682,097
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	404,410
Property Tax In-Lieu of Vehicle License Fees		10,099,757		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—		Community Development Block Grant	—
Prior Year Secured and Unsecured		3,346,070		Health Grants	349,329
Total Property Taxes		43,506,022		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,956,385		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		143,262		DEA Programs/Drug and Alcohol Programs	—
Property Transfer		298,328		District Attorney Programs	—
Transient Lodging		3,256,171		Aging Programs	—
Timber Yield		63,294		Senior Citizens Programs	—
Aircraft		—		Road Projects	—
Construction Development Taxes		—		Law Enforcement	621,302
Utility Users Tax		—		Other	1,200,348
Other		7,561		Total Federal	36,528,068
Total Other Taxes		7,725,001		Other Aid	
Total Taxes		51,231,023		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	26,857
Operations		—		Total Other Aid	26,857
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	162,691
Licenses, Permits and Franchises				Property Tax Administrative Fees	247,907
Animal Licenses		284,145		Auditing and Accounting Fees	142,696
Business Licenses		96,784		Communication Services	—
Construction Permits		746,223		Election Services	406,815
Road Privileges and Permits		74,272		Legal Services	409,363
Zoning Permits		527,606		Planning and Engineering Services	754,038
Franchises		740,058		Agricultural Services	75,385
Other		405,685		Civil Process Services	57,140
Total Licenses Permits and Franchises		2,874,773		Court Fees and Costs	2,006,443
Fines, Forfeitures and Penalties				Booking Fees	—
Vehicle Code Fines		830,738		Estate Fees	67,629
Other Court Fines		1,092,477		Humane Services	378,760
Forfeitures and Penalties		1,057,307		Law Enforcement Services	1,720,896
Penalties and Cost on Delinquent Taxes		1,836,590		Recording Fees	378,225
Total Fines, Forfeitures and Penalties		4,817,112		Road and Street Services	238,195
Revenue from Use of Money and Property				Health Fees	832,336
Interest		365,374		Mental Health Services	1,660,921
Rents and Concessions		45,840		California Children Services	9,571
Royalties		—		Sanitation Services	409,305
Total Revenue from the Use of Money and Property		411,214		Institutional Care and Services	287,197
Aid from Other Governmental Agencies				Library Services	48,984
State				Park and Recreation Fees	13,940
Highway Users Tax		2,638,699		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	215,431
Realignment from the Vehicle License Fee Fund		4,119,324		Building Maintenance and Grounds	262,614
Public Assistance Administration		8,126,244		Administrative Services	949,456
Public Assistance Programs		4,845,496		Other	881,828
Realignment for Social Services		6,623,279		Total Charges for Current Services	12,617,766
Health:				Miscellaneous Revenue	
Aid for Mental Health		14,568,880		Other Sales	348,643
Realignment for Mental Health		3,063,567		Tobacco Settlement	636,896
Medically Indigent Adults		—		Welfare Repayments	34,410
Alcohol and Drug Abuse		2,397,428		Cancelled Warrants	9,896
Other Aid for Health		1,637,833		Other	302,405
Realignment for Health Services		730,258		Total Miscellaneous Revenue	1,332,250
Homeowners' Property Tax Relief		310,894		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	12,000
SB90 Mandated Costs		22,368		Proceeds from the Sale of Bonds	—
Public Safety Fund		5,449,961		Other Long-Term Debt Proceeds	1,525,851
Other:				Total Other Financing Sources	1,537,851
Supplemental Law Enforcement Services Fund (SLESF/COPS)		516,980		Total General County Revenues Before Transfers	184,025,689
Office of Criminal Justice and Planning Programs		—		Transfers In	
Library		223,431		Total Transfers In from Enterprises	81,000
District Attorney Programs		885,214		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		412,320		Total General County Revenues and Transfers In	\$ 184,106,689
Other		16,076,599			
Total State		72,648,775			

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Mendocino

General		Public Ways and Facilities	
Board of Supervisors	\$ 563,397	Total Roads	18,423,546
Clerk of the Board	340,832	Total Transportation Terminals	—
Administrative Officer	1,554,353	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,458,582	Total Public Ways and Facilities	18,423,546
Finance		Health	
Auditor-Controller	826,023	Total Public Health	7,049,337
Treasurer-Tax Collector	559,432	Total Medical Care	2,148,393
Assessor	1,368,384	Total Mental Health	20,847,657
Other	490,763	Total Drug and Alcohol Abuse Services	2,843,147
Total Finance	3,244,602	Total Health	32,888,534
Counsel		Sanitation	
County Counsel	719,126	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	719,126	Public Assistance	
Total Personnel	531,699	Welfare	
Total Elections	588,970	Administration	5,836,524
Total Communications	—	Aid Programs - Cash (Grants)	19,627,209
Total Property Management	2,269,611	Total Welfare	25,463,733
Plant Acquisition		Social Services	
Jails	58,960	Administration and Programs	26,532,242
Courts	—	Other	—
Other	1,921,666	Total Social Services	26,532,242
Total Plant Acquisition	1,980,626	General Relief	
Total Promotion	510,963	Aid to Indigents	766,756
Total Other General	5,704,713	Indigent Burial	27,366
Total General	18,008,892	Total General Relief	794,122
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	260,118
Trial Court Maintenance of Effort (MOE)	361,677	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	473,707	Workforce Investment Act (WIA)	—
Other Trial Court	1,801,039	Other	—
County Clerk	83,681	Total Other Public Assistance	—
Grand Jury (Including Audit)	139,886	Total Public Assistance	53,050,215
District Attorney-Prosecution	4,489,176	Education	
District Attorney-Family Support	2,621,570	Total School Administration	—
Public Defender	3,352,931	Total Library Services	1,436,484
Court Appointed Counsel	—	Total Agricultural Education	219,138
Other	—	Total Other Education	—
Total Judicial	13,323,667	Total Education	1,655,622
Total Police Protection	11,284,022	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	8,613,942	Total Cultural Services	329,394
Juvenile Detention	2,535,463	Total Veterans Memorial Building	—
Probation	3,704,790	Total Small Craft Harbors	—
Total Detention and Correction	14,854,195	Total Recreation and Cultural	329,394
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	555,667	Total Retirement of Long-Term Debt	7,361,474
Protective Inspection		Total Interest on Long-Term Debt	6,362,677
Agricultural Commissioner	740,112	Total Interest on Short-Term Notes and Warrants	6,114,063
Building Inspector	1,119,007	Total Debt Service	19,838,214
Other	—	Total General County Expenditures Before Transfers	190,887,121
Total Protective Inspection	1,859,119	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	204,490	Operating Transfers Between Funds Other Than	—
Recorder	176,587	Governmental and Enterprise	—
Coroner	1,713,517	Total General County Expenditures and Transfers Out	\$ 190,887,121
Emergency Services	90,891		
Planning and Zoning	1,587,861		
Pound	868,227		
Other	174,461		
Total Other Protection	4,816,034		
Total Public Protection	46,692,704		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 67,666,114	\$ 55,542,179	\$ 12,123,935

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 27,920,000	\$ 1,895,000
Pension Obligation	2002	2004	2026	91,945,000	91,945,000	7,620,000	84,325,000
Total Pension Obligation Bonds				122,665,000	121,760,000	35,540,000	86,220,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	5,459,090
Energy Retrofit Loan #2	—	—	—	—	—	—	134,191
Equipment Leases	—	—	—	—	—	—	—
Equipment Leases 2003-04	—	—	—	—	—	—	69,228
Equipment Leases 2005-06	—	—	—	—	—	—	170,904
IS Equip Lease 2006-07 Suntrust	—	—	—	—	—	—	25,170
IS Equip Lease 2008-09	—	—	—	—	—	—	24,214
Microwave Network	—	—	—	—	—	—	1,896,959
Postclosure Landfill Liability	—	—	—	—	—	—	8,304,282
Total Other Long-Term Debt Schedule				—	—	—	16,084,038
County Total Bonds and Other Long-Term Debt				\$ 122,665,000	\$ 121,760,000	\$ 35,540,000	\$ 102,304,038

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 40,559,618

* Maximum Repayment Obligation, Ending 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 2009-10
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mendocino

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	52,016
Total Operating Expenses		2,129,748
Net Operating Income (Loss)		<u>(2,077,732)</u>
Total Non-Operating Revenue		1,976,185
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>(101,547)</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>(101,547)</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	1,969,735
Total Operating Expenses		1,994,419
Net Operating Income (Loss)		<u>(24,684)</u>
Total Non-Operating Revenues		11,708
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>(12,976)</u>
Transfers In from the County		—
Transfers Out to the County		<u>81,000</u>
Net Transfers In (Out)		<u>(81,000)</u>
Net Income (Loss)	\$	<u>(93,976)</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Merced

Taxes			Federal	
Property Taxes			Public Assistance Administration	46,153,060
County Wide Secured and Unsecured	\$	23,168,190	Public Assistance Programs	34,817,542
Less Than County Wide Funds - Secured and Unsecured		11,558,870	Health Administration	696,297
Property Tax In-Lieu of Vehicle License Fees		23,806,963	Workforce Investment Act (WIA)	10,040,341
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		81,330	Health Grants	1,512,433
Total Property Taxes		58,615,353	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		5,453,700	Office of Criminal Justice and Planning Programs	543,176
Transportation Tax (Non-Transit)		118,165	DEA Programs/Drug and Alcohol Programs	1,239,670
Property Transfer		502,323	District Attorney Programs	5,936,137
Transient Lodging		339,082	Aging Programs	900,966
Timber Yield		—	Senior Citizens Programs	758,342
Aircraft		—	Road Projects	2,602,871
Construction Development Taxes		—	Law Enforcement	165,197
Utility Users Tax		—	Other	1,456,396
Other		—	Total Federal	106,822,428
Total Other Taxes		6,413,270	Other Aid	
Total Taxes		65,028,623	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	5,610,010
Operations		—	Total Other Aid	5,610,010
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	313,968
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,153,604
Animal Licenses		80,415	Auditing and Accounting Fees	9,458
Business Licenses		243,843	Communication Services	36,848
Construction Permits		2,331,748	Election Services	466,570
Road Privileges and Permits		291,483	Legal Services	754,975
Zoning Permits		47,682	Planning and Engineering Services	756,671
Franchises		2,176,903	Agricultural Services	595,042
Other		221,787	Civil Process Services	169,179
Total Licenses Permits and Franchises		5,393,861	Court Fees and Costs	3,014,420
Fines, Forfeitures and Penalties			Booking Fees	178,602
Vehicle Code Fines		3,629,489	Estate Fees	27,081
Other Court Fines		2,111,238	Humane Services	304,039
Forfeitures and Penalties		157,238	Law Enforcement Services	966,872
Penalties and Cost on Delinquent Taxes		178,610	Recording Fees	1,218,616
Total Fines, Forfeitures and Penalties		6,076,575	Road and Street Services	2,880,298
Revenue from Use of Money and Property			Health Fees	693,405
Interest		2,950,464	Mental Health Services	1,643,671
Rents and Concessions		1,250,146	California Children Services	1,020
Royalties		—	Sanitation Services	1,475,907
Total Revenue from the Use of Money and Property		4,200,610	Institutional Care and Services	798,297
Aid from Other Governmental Agencies			Library Services	290,598
State			Park and Recreation Fees	310,320
Highway Users Tax		4,322,510	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	6,398,726
Realignment from the Vehicle License Fee Fund		9,231,227	Building Maintenance and Grounds	—
Public Assistance Administration		14,825,467	Administrative Services	—
Public Assistance Programs		27,228,488	Other	5,421,088
Realignment for Social Services		8,759,935	Total Charges for Current Services	29,879,275
Health:			Miscellaneous Revenue	
Aid for Mental Health		13,889,271	Other Sales	507,875
Realignment for Mental Health		3,513,387	Tobacco Settlement	7,156,814
Medically Indigent Adults		—	Welfare Repayments	492,219
Alcohol and Drug Abuse		766,596	Cancelled Warrants	119,172
Other Aid for Health		3,571,474	Other	4,420,571
Realignment for Health Services		2,023,847	Total Miscellaneous Revenue	12,696,651
Homeowners' Property Tax Relief		540,467	Other Financing Sources	
Open Space Tax Relief		42	Sale of Fixed Assets	9,504
SB90 Mandated Costs		450,043	Proceeds from the Sale of Bonds	—
Public Safety Fund		9,262,575	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	9,504
Supplemental Law Enforcement Services Fund (SLESF/COPS)		851,898	Total General County Revenues Before Transfers	367,319,561
Office of Criminal Justice and Planning Programs		610,563	Transfers In	
Library		131,832	Total Transfers In from Enterprises	28,647
District Attorney Programs		3,176,537	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,983,170	Total General County Revenues and Transfers In	\$ 367,348,208
Other		26,462,695		
Total State		131,602,024		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Merced

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,125,972	Total Roads	21,070,933
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,150,331	Total Transportation Systems	—
Other	7,396	Total Parking Facilities	—
Total Legislative and Administrative	4,283,699	Total Public Ways and Facilities	21,070,933
Finance		Health	
Auditor-Controller	3,225,380	Total Public Health	14,165,606
Treasurer-Tax Collector	1,548,424	Total Medical Care	4,430,742
Assessor	3,630,862	Total Mental Health	20,615,898
Other	2,740,652	Total Drug and Alcohol Abuse Services	3,841,955
Total Finance	11,145,318	Total Health	43,054,201
Counsel		Sanitation	
County Counsel	2,122,587	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,122,587	Public Assistance	
Total Personnel	1,587,672	Welfare	
Total Elections	1,287,472	Administration	44,688,900
Total Communications	—	Aid Programs - Cash (Grants)	67,239,083
Total Property Management	2,469,641	Total Welfare	111,927,983
Plant Acquisition		Social Services	
Jails	37,599	Administration and Programs	25,824,889
Courts	10,200	Other	—
Other	10,105,147	Total Social Services	25,824,889
Total Plant Acquisition	10,152,946	General Relief	
Total Promotion	2,807,633	Aid to Indigents	434,759
Total Other General	6,235,481	Indigent Burial	—
Total General	42,092,449	Total General Relief	434,759
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	284,493
Trial Court Maintenance of Effort (MOE)	1,600,227	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	694,183	Workforce Investment Act (WIA)	10,211,600
Other Trial Court	2,193,214	Other	1,569,455
County Clerk	88,052	Total Other Public Assistance	11,781,055
Grand Jury (Including Audit)	141,694	Total Public Assistance	150,253,179
District Attorney-Prosecution	10,780,922	Education	
District Attorney-Family Support	8,721,666	Total School Administration	—
Public Defender	3,638,310	Total Library Services	2,581,559
Court Appointed Counsel	2,003,412	Total Agricultural Education	281,041
Other	48,645	Total Other Education	—
Total Judicial	29,910,325	Total Education	2,862,600
Total Police Protection	19,189,799	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	2,274,778
Adult Detention	20,444,473	Total Cultural Services	—
Juvenile Detention	7,796,646	Total Veterans Memorial Building	—
Probation	9,509,834	Total Small Craft Harbors	—
Total Detention and Correction	37,750,953	Total Recreation and Cultural	2,274,778
Total Fire Protection	9,542,283	Debt Service	
Total Flood Control - Soil and Water Conservation	411,549	Total Retirement of Long-Term Debt	5,368,138
Protective Inspection		Total Interest on Long-Term Debt	4,196,509
Agricultural Commissioner	3,317,115	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,160,794	Total Debt Service	9,564,647
Other	480,502	Total General County Expenditures Before Transfers	381,004,497
Total Protective Inspection	4,958,411	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	648,858
Local Agency Formation Commission (LAFCO)	32,950	Operating Transfers Between Funds Other Than	—
Recorder	983,418	Governmental and Enterprise	15,500
Coroner	958,790	Total General County Expenditures and Transfers Out	\$ 381,668,855
Emergency Services	491,609		
Planning and Zoning	3,824,180		
Pound	1,633,866		
Other	143,577		
Total Other Protection	8,068,390		
Total Public Protection	109,831,710		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 559,552,940	\$ 112,407,007	\$ 447,145,933

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 18,170,000	\$ 44,900,000
Total Pension Obligation Bonds				63,070,000	63,070,000	18,170,000	44,900,000
Special Assessment Bonds							
1915 Act - Ashley Estates	1992	1993	2020	1,230,000	775,000	490,000	285,000
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	154,016	1,186,000
Total Special Assessment Bonds				5,415,016	4,805,016	769,016	4,036,000
Other Long-Term Debt Schedule							
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	2,642,371
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	5,874,093
CA Energy Commission	—	—	—	—	—	—	556,749
Capital Leases (less than 10 years)	—	—	—	—	—	—	347,227
Compensated Absences	—	—	—	—	—	—	21,302,095
Compensated Absences - Enterprise	—	—	—	—	—	—	78,740
Total Other Long-Term Debt Schedule				—	—	—	30,801,275
County Total Bonds and Other Long-Term Debt				\$ 68,485,016	\$ 67,875,016	\$ 18,939,016	\$ 79,737,275
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ 36,009,820			

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	120,000
Total Operating Revenue	120,000
Total Operating Expenses	—
Net Operating Income (Loss)	120,000
Total Non-Operating Revenue	37,002
Total Non-Operating Expenses	—
Net Non-Operating Income	37,002
Net Income Before Extraordinary Items	157,002
Extraordinary Items	—
Income (Loss) Before Operating Transfers	157,002
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 157,002
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 1,442,475
Local Cash Grants	3,799,540
State Cash Grants	1,602,380
Federal Cash Grants	4,027,202
Other Revenues	92,251
Total Revenues	10,963,848
Purchased Transportation	6,967,792
Other Expenses	2,905,754
Total Expenses	9,873,546
Net Transit Income (Loss)	1,090,302
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 1,090,302
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 2009-10
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Merced

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,122,082
Total Operating Expenses	2,617,882
Net Operating Income (Loss)	(495,800)
Total Non-Operating Revenue	1,278,502
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	782,702
Transfers In from the County	648,858
Transfers Out to the County	28,647
Net Transfers In (Out)	620,211
Net Income (Loss)	\$ 1,402,913
Current Year Capital Outlay (Enterprise Activity)	\$ 1,512,320

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

Other Enterprise Statement of Revenues and Expenses:	
	Water
Total Operating Revenue	\$ 384,582
Total Operating Expense	374,192
Net Operating Income (Loss)	10,390
Total Non-Operating Revenue	1,026
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	11,416
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 11,416
Current Year Capital Outlay	\$ —

Comments

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

1. Informational Note: Revenues for Aid from Other Governmental Agencies - Other Aid, Other Governmental Agencies, have increased significantly due to \$4.9 million in Proposition 1A Securitization proceeds from the sale of the county's property tax receivable.
Reference: Table 6, Statement of County Revenues
2. 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 2009-10
Statement of County Revenues
County of Modoc

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,684,463
County Wide Secured and Unsecured	\$	2,692,845	Public Assistance Programs	1,402,245
Less Than County Wide Funds - Secured and Unsecured		11,141	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		1,076,061	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	15,000
Prior Year Secured and Unsecured		1,247	Health Grants	939,420
Total Property Taxes		3,781,294	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		218,383	Office of Criminal Justice and Planning Programs	188,090
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	376,906
Property Transfer		22,497	District Attorney Programs	—
Transient Lodging		31,554	Aging Programs	—
Timber Yield		12,476	Senior Citizens Programs	—
Aircraft		—	Road Projects	259,408
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	2,419,996
Other		—	Total Federal	7,285,528
Total Other Taxes		284,910	Other Aid	
Total Taxes		4,066,204	Other In-Lieu Taxes	327
Special Benefit Assessments			Other Governmental Agencies	54,662
Operations		333,955	Total Other Aid	54,989
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		333,955	Assessments and Tax Collection Fees	98,850
Licenses, Permits and Franchises			Property Tax Administrative Fees	74,598
Animal Licenses		832	Auditing and Accounting Fees	—
Business Licenses		—	Communication Services	—
Construction Permits		72,258	Election Services	30,431
Road Privileges and Permits		—	Legal Services	11,026
Zoning Permits		3,600	Planning and Engineering Services	21,254
Franchises		66,829	Agricultural Services	354,426
Other		17,876	Civil Process Services	5,623
Total Licenses Permits and Franchises		161,395	Court Fees and Costs	—
Fines, Forfeitures and Penalties			Booking Fees	3,290
Vehicle Code Fines		36,164	Estate Fees	—
Other Court Fines		205,828	Humane Services	—
Forfeitures and Penalties		787	Law Enforcement Services	21,412
Penalties and Cost on Delinquent Taxes		160,493	Recording Fees	34,123
Total Fines, Forfeitures and Penalties		403,272	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	—
Interest		79,171	Mental Health Services	34,593
Rents and Concessions		1,970	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		81,141	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	8,801
State			Park and Recreation Fees	—
Highway Users Tax		1,471,539	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		600,985	Building Maintenance and Grounds	—
Public Assistance Administration		642,102	Administrative Services	—
Public Assistance Programs		1,631,713	Other	231,577
Realignment for Social Services		553,424	Total Charges for Current Services	930,004
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,819,970	Other Sales	—
Realignment for Mental Health		332,376	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	23,829
Alcohol and Drug Abuse		366,350	Cancelled Warrants	—
Other Aid for Health		394,777	Other	530,173
Realignment for Health Services		230,835	Total Miscellaneous Revenue	554,002
Homeowners' Property Tax Relief		45,443	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	—
SB90 Mandated Costs		18,327	Proceeds from the Sale of Bonds	—
Public Safety Fund		335,575	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		214,151	Total General County Revenues Before Transfers	28,506,636
Office of Criminal Justice and Planning Programs		122,292	Transfers In	
Library		—	Total Transfers In from Enterprises	52,258
District Attorney Programs		146,012	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		421,665	Total General County Revenues and Transfers In	\$ 28,558,894
Other		5,288,610		
Total State		14,636,146		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Modoc

General		Public Ways and Facilities	
Board of Supervisors	\$ 928,540	Total Roads	3,918,639
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	258,359	Total Transportation Systems	—
Other	773,385	Total Parking Facilities	—
Total Legislative and Administrative	1,960,284	Total Public Ways and Facilities	3,918,639
Finance		Health	
Auditor-Controller	185,387	Total Public Health	2,276,014
Treasurer-Tax Collector	285,729	Total Medical Care	—
Assessor	444,058	Total Mental Health	2,203,103
Other	—	Total Drug and Alcohol Abuse Services	685,422
Total Finance	915,174	Total Health	5,164,539
Counsel		Sanitation	
County Counsel	88,555	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	88,555	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	105,808	Administration	1,935,162
Total Communications	—	Aid Programs - Cash (Grants)	2,633,933
Total Property Management	639,896	Total Welfare	4,569,095
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	508,001
Courts	—	Other	—
Other	—	Total Social Services	508,001
Total Plant Acquisition	—	General Relief	
Total Promotion	—	Aid to Indigents	79,038
Total Other General	1,078,569	Indigent Burial	12,636
Total General	4,788,286	Total General Relief	91,674
Public Protection		Total Care of Court Wards	42,841
Judicial		Total Veteran Services	41,867
Trial Court Maintenance of Effort (MOE)	103,798	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	338,056
County Clerk	57,766	Total Other Public Assistance	338,056
Grand Jury (Including Audit)	17,216	Total Public Assistance	5,591,534
District Attorney-Prosecution	316,228	Education	
District Attorney-Family Support	488,663	Total School Administration	—
Public Defender	376,404	Total Library Services	342,220
Court Appointed Counsel	—	Total Agricultural Education	117,179
Other	168,523	Total Other Education	19,265
Total Judicial	1,528,598	Total Education	478,664
Total Police Protection	2,156,884	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	14,021
Adult Detention	692,609	Total Cultural Services	18,655
Juvenile Detention	—	Total Veterans Memorial Building	—
Probation	463,403	Total Small Craft Harbors	—
Total Detention and Correction	1,156,012	Total Recreation and Cultural	32,676
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	574,542	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	26,588,151
Total Protective Inspection	574,542	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	92,502	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 26,588,151
Emergency Services	317,835		
Planning and Zoning	227,345		
Pound	—		
Other	560,095		
Total Other Protection	1,197,777		
Total Public Protection	6,613,813		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 51,690,277	\$ 35,217,232	\$ 16,473,045

Table 6. Counties Annual Report — Fiscal Year 2009-10
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				
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	\$ 214,824
Hospital Liability	—	—	—	—	—	—	1,440,285
Postclosure Landfill Liability	—	—	—	—	—	—	2,019,016
Total Other Long-Term Debt Schedule				—	—	—	3,674,125
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 3,674,125

Total Future Principal
and Interest Balance Due

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 28,195,901
Total Deductions from Revenues	12,988,612
Net Patient Revenue	15,207,289
Total Other Operating Revenues	58,908
Total Operating Revenue	15,266,197
Total Operating Expenses	14,866,478
Net Operating Income (Loss)	399,719
Total Non-Operating Revenue	261,538
Total Non-Operating Expenses	457,267
Net Non-Operating Income	(195,729)
Net Income Before Extraordinary Items	203,990
Extraordinary Items	—
Income (Loss) Before Operating Transfers	203,990
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 203,990
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 2009-10
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		136,341
Net Operating Income (Loss)		(136,341)
Total Non-Operating Revenue		62,409
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(73,932)
Transfers In from the County		—
Transfers Out to the County		1,774
Net Transfers In (Out)		(1,774)
Net Income (Loss)	\$	(75,706)
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	\$	783,176
Total Operating Expenses		843,880
Net Operating Income (Loss)		(60,704)
Total Non-Operating Revenues		24,400
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(36,304)
Transfers In from the County		—
Transfers Out to the County		27,598
Net Transfers In (Out)		(27,598)
Net Income (Loss)	\$	(63,902)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses: Water		
Total Operating Revenue	\$	235,315
Total Operating Expense		111,084
Net Operating Income (Loss)		124,231
Total Non-Operating Revenue		871
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		125,102
Transfers In from the County		—
Transfers Out to the County		22,886
Net Transfers In (Out)		(22,886)
Net Income (Loss)	\$	102,216
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Mono

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,556,891
County Wide Secured and Unsecured	\$	16,297,150	Public Assistance Programs	363,662
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	547,038
Property Tax In-Lieu of Vehicle License Fees		1,673,140	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	453,132
Prior Year Secured and Unsecured		604,423	Health Grants	322,338
Total Property Taxes		18,574,713	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		457,742	Office of Criminal Justice and Planning Programs	203,870
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	385,882
Property Transfer		395,629	District Attorney Programs	—
Transient Lodging		2,436,766	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	143,481
Utility Users Tax		—	Other	2,395,599
Other		—	Total Federal	6,371,893
Total Other Taxes		3,290,137	Other Aid	
Total Taxes		21,864,850	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	8,295
Operations		—	Total Other Aid	8,295
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	89,731
Licenses, Permits and Franchises			Property Tax Administrative Fees	551,203
Animal Licenses		24,826	Auditing and Accounting Fees	31,478
Business Licenses		26,706	Communication Services	326,064
Construction Permits		57,864	Election Services	35,352
Road Privileges and Permits		5,670	Legal Services	34,356
Zoning Permits		—	Planning and Engineering Services	142,768
Franchises		152,417	Agricultural Services	—
Other		7,225	Civil Process Services	3,506
Total Licenses Permits and Franchises		274,708	Court Fees and Costs	58,637
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		172,035	Estate Fees	—
Other Court Fines		695,011	Humane Services	58,687
Forfeitures and Penalties		1,938	Law Enforcement Services	264,531
Penalties and Cost on Delinquent Taxes		271,943	Recording Fees	104,713
Total Fines, Forfeitures and Penalties		1,140,927	Road and Street Services	894,467
Revenue from Use of Money and Property			Health Fees	340,107
Interest		270,668	Mental Health Services	194,071
Rents and Concessions		45,288	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		315,956	Institutional Care and Services	824,790
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	25,930
Highway Users Tax		1,364,631	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	177,120
Realignment from the Vehicle License Fee Fund		1,390,135	Building Maintenance and Grounds	—
Public Assistance Administration		1,173,988	Administrative Services	1,822
Public Assistance Programs		250,080	Other	2,211,696
Realignment for Social Services		442,494	Total Charges for Current Services	6,371,029
Health:			Miscellaneous Revenue	
Aid for Mental Health		2,470,140	Other Sales	—
Realignment for Mental Health		283,732	Tobacco Settlement	130,190
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		100,753	Cancelled Warrants	—
Other Aid for Health		—	Other	1,242,338
Realignment for Health Services		363,372	Total Miscellaneous Revenue	1,372,528
Homeowners' Property Tax Relief		46,779	Other Financing Sources	
Open Space Tax Relief		2	Sale of Fixed Assets	2,825
SB90 Mandated Costs		24,017	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,122,811	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	2,825
Supplemental Law Enforcement Services Fund (SLESF/COPS)		137,457	Total General County Revenues Before Transfers	50,977,820
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	2,121,580
District Attorney Programs		62,680	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		700,293	Total General County Revenues and Transfers In	\$ 53,099,400
Other		3,321,445		
Total State		13,254,809		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Mono

General		Public Ways and Facilities	
Board of Supervisors	\$ 532,664	Total Roads	8,888,782
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	805,788	Total Transportation Systems	—
Other	174,065	Total Parking Facilities	—
Total Legislative and Administrative	1,512,517	Total Public Ways and Facilities	8,888,782
Finance		Health	
Auditor-Controller	886,456	Total Public Health	3,379,759
Treasurer-Tax Collector	—	Total Medical Care	3,986,600
Assessor	1,810,752	Total Mental Health	1,874,401
Other	—	Total Drug and Alcohol Abuse Services	617,837
Total Finance	2,697,208	Total Health	9,858,597
Counsel		Sanitation	
County Counsel	279,589	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	279,589	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	221,204	Administration	2,526,166
Total Communications	153,652	Aid Programs - Cash (Grants)	569,843
Total Property Management	1,953,097	Total Welfare	3,096,009
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,188,784
Courts	—	Other	—
Other	643,741	Total Social Services	1,188,784
Total Plant Acquisition	643,741	General Relief	
Total Promotion	—	Aid to Indigents	22,208
Total Other General	630,755	Indigent Burial	—
Total General	8,091,763	Total General Relief	22,208
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	39,004
Trial Court Maintenance of Effort (MOE)	409,708	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	140,992	Workforce Investment Act (WIA)	—
Other Trial Court	839,781	Other	—
County Clerk	296,986	Total Other Public Assistance	—
Grand Jury (Including Audit)	8,309	Total Public Assistance	4,346,005
District Attorney-Prosecution	1,901,923	Education	
District Attorney-Family Support	1,108,409	Total School Administration	—
Public Defender	992,751	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	48,485
Other	98,131	Total Other Education	—
Total Judicial	5,796,990	Total Education	48,485
Total Police Protection	8,199,565	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	20,510
Adult Detention	2,791,080	Total Cultural Services	—
Juvenile Detention	52,752	Total Veterans Memorial Building	—
Probation	1,311,465	Total Small Craft Harbors	—
Total Detention and Correction	4,155,297	Total Recreation and Cultural	20,510
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	438,981
Protective Inspection		Total Interest on Long-Term Debt	65,284
Agricultural Commissioner	—	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	688,369	Total Debt Service	504,265
Other	157,356	Total General County Expenditures Before Transfers	54,899,929
Total Protective Inspection	845,725	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	2,281,580
Local Agency Formation Commission (LAFCO)	14,563	Operating Transfers Between Funds Other Than	—
Recorder	445,479	Governmental and Enterprise	4,338,498
Coroner	—	Total General County Expenditures and Transfers Out	\$ 61,520,007
Emergency Services	391,961		
Planning and Zoning	2,547,772		
Pound	693,452		
Other	50,718		
Total Other Protection	4,143,945		
Total Public Protection	23,141,522		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 22,750,326	\$ 22,381,015	\$ 369,311

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	—	—	—	—	—	—	\$ —
Capital Leases	—	—	—	—	—	—	317,561
Compensated Absences	—	—	—	—	—	—	3,575,548
Compensated Absences - Enterprise	—	—	—	—	—	—	48,139
Interest Free Loan for Cap. Imprv.	—	—	—	—	—	—	233,335
Landfill Closure & Post-Closure	—	—	—	—	—	—	9,318,029
Total Other Long-Term Debt Schedule				—	—	—	<u>13,492,612</u>
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	<u>\$ 13,492,612</u>

Total Future Principal
and Interest Balance Due

Total Lease Obligations	<u>\$ 6,068,055</u>
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
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)	<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	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
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 2009-10
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	\$	9,320
Total Operating Expenses		989,380
Net Operating Income (Loss)		<u>(980,060)</u>
Total Non-Operating Revenue		673,599
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		<u>(306,461)</u>
Transfers In from the County		160,000
Transfers Out to the County		—
Net Transfers In (Out)		<u>160,000</u>
Net Income (Loss)	\$	<u>(146,461)</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>928,416</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	2,754,299
Total Operating Expenses		2,652,336
Net Operating Income (Loss)		<u>101,963</u>
Total Non-Operating Revenues		43,048
Total Non-Operating Expenses		384,937
Income (Loss) Before Operating Transfers		<u>(239,926)</u>
Transfers In from the County		2,121,580
Transfers Out to the County		2,121,580
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>(239,926)</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>296,511</u>

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Monterey

Taxes			Federal	
Property Taxes			Public Assistance Administration	32,785,716
County Wide Secured and Unsecured	\$	75,013,480	Public Assistance Programs	39,018,072
Less Than County Wide Funds - Secured and Unsecured		6,026,848	Health Administration	28,056,850
Property Tax In-Lieu of Vehicle License Fees		41,113,687	Workforce Investment Act (WIA)	13,021,239
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		3,211,732	Health Grants	4,597,979
Total Property Taxes		125,365,747	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		7,000,111	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,023,800	DEA Programs/Drug and Alcohol Programs	409,494
Property Transfer		1,899,197	District Attorney Programs	278,593
Transient Lodging		13,002,225	Aging Programs	1,905,410
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	4,302,330
Utility Users Tax		—	Other	17,366,621
Other		—	Total Federal	141,742,304
Total Other Taxes		22,925,333	Other Aid	
Total Taxes		148,291,080	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	5,456,756
Operations		—	Total Other Aid	5,456,756
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	3,030,871
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		167,192	Auditing and Accounting Fees	1,244,073
Business Licenses		4,606,216	Communication Services	5,438,822
Construction Permits		4,658,408	Election Services	896,164
Road Privileges and Permits		450,299	Legal Services	222,283
Zoning Permits		899,654	Planning and Engineering Services	797,128
Franchises		4,691,532	Agricultural Services	1,778,253
Other		337,432	Civil Process Services	3,008,521
Total Licenses Permits and Franchises		15,810,733	Court Fees and Costs	3,150,611
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		1,543,870	Estate Fees	179,570
Other Court Fines		1,347,399	Humane Services	190,481
Forfeitures and Penalties		4,429,650	Law Enforcement Services	4,010,202
Penalties and Cost on Delinquent Taxes		1,731,854	Recording Fees	1,373,962
Total Fines, Forfeitures and Penalties		9,052,773	Road and Street Services	3,566,586
Revenue from Use of Money and Property			Health Fees	23,550,834
Interest		3,627,226	Mental Health Services	980,591
Rents and Concessions		1,084,253	California Children Services	18,628
Royalties		—	Sanitation Services	100
Total Revenue from the Use of Money and Property		4,711,479	Institutional Care and Services	1,375,758
Aid from Other Governmental Agencies			Library Services	143,622
State			Park and Recreation Fees	5,562,347
Highway Users Tax		6,396,241	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		11,609,856	Building Maintenance and Grounds	343,928
Public Assistance Administration		39,822,537	Administrative Services	—
Public Assistance Programs		23,675,706	Other	252,336
Realignment for Social Services		11,849,713	Total Charges for Current Services	61,115,671
Health:			Miscellaneous Revenue	
Aid for Mental Health		18,852,862	Other Sales	75,154
Realignment for Mental Health		6,612,011	Tobacco Settlement	4,147,132
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		1,504,501	Cancelled Warrants	573,183
Other Aid for Health		15,837,867	Other	2,920,432
Realignment for Health Services		2,609,952	Total Miscellaneous Revenue	7,715,901
Homeowners' Property Tax Relief		473,810	Other Financing Sources	
Open Space Tax Relief		28	Sale of Fixed Assets	244,888
SB90 Mandated Costs		1,647,980	Proceeds from the Sale of Bonds	862,950
Public Safety Fund		22,994,041	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	1,107,838
Supplemental Law Enforcement Services Fund (SLESF/COPS)		300,580	Total General County Revenues Before Transfers	582,276,601
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		132,155	Total Transfers In from Enterprises	—
District Attorney Programs		1,167,393	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,382,719		
Other		20,402,114	Total General County Revenues and Transfers In	\$ 582,276,601
Total State		187,272,066		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Monterey

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,929,565	Total Roads	25,945,968
Clerk of the Board	658,870	Total Transportation Terminals	—
Administrative Officer	2,808,849	Total Transportation Systems	—
Other	308,401	Total Parking Facilities	—
Total Legislative and Administrative	6,705,685	Total Public Ways and Facilities	25,945,968
Finance		Health	
Auditor-Controller	(1,396,211)	Total Public Health	66,828,768
Treasurer-Tax Collector	2,652,415	Total Medical Care	2,171,810
Assessor	5,080,305	Total Mental Health	57,995,017
Other	3,087,702	Total Drug and Alcohol Abuse Services	805,920
Total Finance	9,424,211	Total Health	127,801,515
Counsel		Sanitation	
County Counsel	3,124,870	Total Refuse Collection and Disposal	143,824
Other	825,636	Total Sanitation	143,824
Total Counsel	3,950,506	Public Assistance	
Total Personnel	4,396,781	Welfare	
Total Elections	3,780,932	Administration	77,578,830
Total Communications	10,348,011	Aid Programs - Cash (Grants)	69,447,793
Total Property Management	10,575,564	Total Welfare	147,026,623
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,670,173
Courts	—	Other	2,628,240
Other	25,454,386	Total Social Services	4,298,413
Total Plant Acquisition	25,454,386	General Relief	
Total Promotion	1,499,875	Aid to Indigents	837,670
Total Other General	2,526,629	Indigent Burial	—
Total General	78,662,580	Total General Relief	837,670
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	605,640
Trial Court Maintenance of Effort (MOE)	7,183,912	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	523,102	Workforce Investment Act (WIA)	13,058,296
Other Trial Court	209,127	Other	2,262,106
County Clerk	—	Total Other Public Assistance	15,320,402
Grand Jury (Including Audit)	262,610	Total Public Assistance	168,088,748
District Attorney-Prosecution	15,687,085	Education	
District Attorney-Family Support	10,732,706	Total School Administration	—
Public Defender	7,048,614	Total Library Services	7,175,648
Court Appointed Counsel	2,823,532	Total Agricultural Education	545,067
Other	—	Total Other Education	—
Total Judicial	44,470,688	Total Education	7,720,715
Total Police Protection	38,839,644	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	11,551,715
Adult Detention	35,217,712	Total Cultural Services	—
Juvenile Detention	17,903,979	Total Veterans Memorial Building	—
Probation	16,876,478	Total Small Craft Harbors	—
Total Detention and Correction	69,998,169	Total Recreation and Cultural	11,551,715
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	4,973,796
Protective Inspection		Total Interest on Long-Term Debt	7,009,029
Agricultural Commissioner	9,231,405	Total Interest on Short-Term Notes and Warrants	1,181,599
Building Inspector	3,039,793	Total Debt Service	13,164,424
Other	—	Total General County Expenditures Before Transfers	620,175,994
Total Protective Inspection	12,271,198	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	5,393,887	Operating Transfers Between Funds Other Than	—
Recorder	1,383,517	Governmental and Enterprise	—
Coroner	1,789,422	Total General County Expenditures and Transfers Out	\$ 620,175,994
Emergency Services	1,803,021		
Planning and Zoning	5,976,348		
Pound	1,996,892		
Other	3,173,719		
Total Other Protection	21,516,806		
Total Public Protection	187,096,505		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 487,332,693	\$ 156,947,058	\$ 330,385,635

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 4,195,000	\$ 3,275,000
Total Revenue Bonds				<u>7,470,000</u>	<u>7,470,000</u>	<u>4,195,000</u>	<u>3,275,000</u>
Other Long-Term Debt Schedule							
Compensated Absences Payable	—	—	—	—	—	—	32,327,927
Estimated Self-Insurance	—	—	—	—	—	—	53,517,984
Lake Naci Settlement	—	—	—	—	—	—	9,869,116
Lake San Antonio Settlement	—	—	—	—	—	—	3,650,214
Landfill Closure/Postclosure Liability	—	—	—	—	—	—	2,707,016
Total Other Long-Term Debt Schedule				<u>—</u>	<u>—</u>	<u>—</u>	<u>102,072,257</u>
County Total Bonds and Other Long-Term Debt				<u>\$ 7,470,000</u>	<u>\$ 7,470,000</u>	<u>\$ 4,195,000</u>	<u>\$ 105,347,257</u>

Total Future Principal
and Interest Balance Due

Total Lease Obligations	<u>\$ 328,305,958</u>
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 657,906,543
Total Deductions from Revenues	<u>527,391,114</u>
Net Patient Revenue	<u>130,515,429</u>
Total Other Operating Revenues	<u>2,787,683</u>
Total Operating Revenue	<u>133,303,112</u>
Total Operating Expenses	<u>155,069,028</u>
Net Operating Income (Loss)	<u>(21,765,916)</u>
Total Non-Operating Revenue	<u>38,449,566</u>
Total Non-Operating Expenses	<u>3,697,873</u>
Net Non-Operating Income	<u>34,751,693</u>
Net Income Before Extraordinary Items	<u>12,985,777</u>
Extraordinary Items	<u>—</u>
Income (Loss) Before Operating Transfers	<u>12,985,777</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>\$ 12,985,777</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 2009-10
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
2. Informational Note: General Expenditures, Auditor-Controller, reflect a negative balance of (\$1,396,211) due to indirect cost credits. The actual current year expenditures are \$5,224,030.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Napa

Taxes			Federal	
Property Taxes			Public Assistance Administration	9,393,558
County Wide Secured and Unsecured	\$	50,978,545	Public Assistance Programs	2,007,281
Less Than County Wide Funds - Secured and Unsecured		4,093,323	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		14,209,137	Workforce Investment Act (WIA)	294,991
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		486,765	Health Grants	931,211
Total Property Taxes		69,767,770	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		5,825,757	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	100,000
Property Transfer		743,267	District Attorney Programs	614,214
Transient Lodging		7,548,586	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	259,659
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	3,965,470
Other		40	Total Federal	17,566,384
Total Other Taxes		14,117,650	Other Aid	
Total Taxes		83,885,420	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	3,482,317
Operations		—	Total Other Aid	3,482,317
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	733,029
Licenses, Permits and Franchises			Property Tax Administrative Fees	534,769
Animal Licenses		190	Auditing and Accounting Fees	263,912
Business Licenses		13,559	Communication Services	42,197
Construction Permits		1,578,847	Election Services	92,973
Road Privileges and Permits		32,463	Legal Services	774,583
Zoning Permits		1,424,032	Planning and Engineering Services	1,825,085
Franchises		871,487	Agricultural Services	788,094
Other		2,061,534	Civil Process Services	50,786
Total Licenses Permits and Franchises		5,982,112	Court Fees and Costs	173,861
Fines, Forfeitures and Penalties			Booking Fees	94,626
Vehicle Code Fines		1,419,871	Estate Fees	106,783
Other Court Fines		1,072,587	Humane Services	13,558
Forfeitures and Penalties		911,235	Law Enforcement Services	7,770,904
Penalties and Cost on Delinquent Taxes		1,793,566	Recording Fees	927,444
Total Fines, Forfeitures and Penalties		5,197,259	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	834,846
Interest		1,597,396	Mental Health Services	7,755,111
Rents and Concessions		134,827	California Children Services	340
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,732,223	Institutional Care and Services	402,167
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	—
Highway Users Tax		2,518,892	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		6,190,452	Building Maintenance and Grounds	562,749
Public Assistance Administration		11,575,637	Administrative Services	5,610,426
Public Assistance Programs		12,017,465	Other	445,929
Realignment for Social Services		3,424,522	Total Charges for Current Services	29,804,172
Health:			Miscellaneous Revenue	
Aid for Mental Health		6,897,753	Other Sales	62,056
Realignment for Mental Health		3,904,285	Tobacco Settlement	1,258,841
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		218,887	Cancelled Warrants	—
Other Aid for Health		1,052,245	Other	836,336
Realignment for Health Services		1,490,873	Total Miscellaneous Revenue	2,157,233
Homeowners' Property Tax Relief		330,759	Other Financing Sources	
Open Space Tax Relief		3	Sale of Fixed Assets	531
SB90 Mandated Costs		2,509,584	Proceeds from the Sale of Bonds	—
Public Safety Fund		10,617,561	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	531
Supplemental Law Enforcement Services Fund (SLESF/COPS)		728,826	Total General County Revenues Before Transfers	238,236,556
Office of Criminal Justice and Planning Programs		395,212	Transfers In	
Library		—	Total Transfers In from Enterprises	40,742
District Attorney Programs		1,204,538	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		412,320		
Other		22,939,091	Total General County Revenues and Transfers In	\$ 238,277,298
Total State		88,428,905		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Napa

General		Public Ways and Facilities	
Board of Supervisors	\$ 658,621	Total Roads	7,060,952
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,666,959	Total Transportation Systems	—
Other	637,608	Total Parking Facilities	—
Total Legislative and Administrative	3,963,188	Total Public Ways and Facilities	7,060,952
Finance		Health	
Auditor-Controller	2,367,051	Total Public Health	15,899,124
Treasurer-Tax Collector	1,653,807	Total Medical Care	—
Assessor	2,606,252	Total Mental Health	19,357,565
Other	—	Total Drug and Alcohol Abuse Services	4,163,157
Total Finance	6,627,110	Total Health	39,419,846
Counsel		Sanitation	
County Counsel	3,226,084	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,226,084	Public Assistance	
Total Personnel	1,696,914	Welfare	
Total Elections	939,980	Administration	7,446,005
Total Communications	1,342,736	Aid Programs - Cash (Grants)	10,611,889
Total Property Management	4,560,042	Total Welfare	18,057,894
Plant Acquisition		Social Services	
Jails	34,034	Administration and Programs	11,165,400
Courts	—	Other	—
Other	5,360,784	Total Social Services	11,165,400
Total Plant Acquisition	5,394,818	General Relief	
Total Promotion	—	Aid to Indigents	253,708
Total Other General	15,462,383	Indigent Burial	—
Total General	43,213,255	Total General Relief	253,708
Public Protection		Total Care of Court Wards	517,526
Judicial		Total Veteran Services	124,019
Trial Court Maintenance of Effort (MOE)	719,168	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	335,982	Workforce Investment Act (WIA)	1,468,215
Other Trial Court	—	Other	4,263,296
County Clerk	—	Total Other Public Assistance	5,731,511
Grand Jury (Including Audit)	57,419	Total Public Assistance	35,850,058
District Attorney-Prosecution	7,840,057	Education	
District Attorney-Family Support	3,939,465	Total School Administration	—
Public Defender	3,362,153	Total Library Services	—
Court Appointed Counsel	1,010,734	Total Agricultural Education	398,228
Other	—	Total Other Education	—
Total Judicial	17,264,978	Total Education	398,228
Total Police Protection	23,561,923	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,476
Adult Detention	12,391,602	Total Cultural Services	—
Juvenile Detention	4,583,161	Total Veterans Memorial Building	—
Probation	8,509,144	Total Small Craft Harbors	—
Total Detention and Correction	25,483,907	Total Recreation and Cultural	1,476
Total Fire Protection	10,383,872	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,513,631
Protective Inspection		Total Interest on Long-Term Debt	1,449,207
Agricultural Commissioner	3,581,609	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,197,004	Total Debt Service	3,962,838
Other	—	Total General County Expenditures Before Transfers	222,936,668
Total Protective Inspection	5,778,613	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	5,387,723
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,210,965	Governmental and Enterprise	—
Coroner	542,298	Total General County Expenditures and Transfers Out	\$ 228,324,391
Emergency Services	80,327		
Planning and Zoning	7,134,770		
Pound	781,381		
Other	806,981		
Total Other Protection	10,556,722		
Total Public Protection	93,030,015		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 562,609,879	\$ 87,068,020	\$ 475,541,859

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ —	\$ —	\$ 301,796
Energy Management Projects	2004	—	—	468,422	—	—	300,835
EHAP-Homeless Shelter	2004	—	—	1,000,000	—	—	1,000,000
Total State Construction Loans				1,968,422	—	—	1,602,631
Other Long-Term Debt Schedule							
Airport - CHP	—	—	—	—	—	—	692,817
Airport Compensated Absences	—	—	—	—	—	—	36,369
Animal Shelter	—	—	—	—	—	—	27,348
Compensated Absences	—	—	—	—	—	—	6,790,654
General Fund Loan	—	—	—	—	—	—	810,650
Total Other Long-Term Debt Schedule				—	—	—	8,357,838
County Total Bonds and Other Long-Term Debt				\$ 1,968,422	\$ —	\$ —	\$ 9,960,469
		Total Future Principal and Interest Balance Due					
Total Lease Obligations		\$	42,676,893				

* Maximum Repayment Obligation, Ending 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 2009-10
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	\$ 1,913,566
Total Operating Expenses	2,782,856
Net Operating Income (Loss)	(869,290)
Total Non-Operating Revenue	244,748
Total Non-Operating Expenses	17,396
Income (Loss) Before Operating Transfers	(641,938)
Transfers In from the County	82,665
Transfers Out to the County	40,742
Net Transfers In (Out)	41,923
Net Income (Loss)	\$ (600,015)
Current Year Capital Outlay (Enterprise Activity)	\$ 210,104

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: Animal Shelter

Total Operating Revenue	\$ 875,281
Total Operating Expense	965,426
Net Operating Income (Loss)	(90,145)
Total Non-Operating Revenue	18,000
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(72,145)
Transfers In from the County	4,772,227
Transfers Out to the County	—
Net Transfers In (Out)	4,772,227
Net Income (Loss)	\$ 4,700,082
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: NC Housing Authority

Total Operating Revenue	\$ 477,381
Total Operating Expense	1,164,247
Net Operating Income (Loss)	(686,866)
Total Non-Operating Revenue	120,878
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(565,988)
Transfers In from the County	532,831
Transfers Out to the County	—
Net Transfers In (Out)	532,831
Net Income (Loss)	\$ (33,157)
Current Year Capital Outlay	\$ —

Table 6. Counties Annual Report — Fiscal Year 2009-10

Other Enterprise Statement of Revenues and Expenses:		Parking
Total Operating Revenue	\$	111,204
Total Operating Expense		<u>427,477</u>
Net Operating Income (Loss)		<u>(316,273)</u>
Total Non-Operating Revenue		1,411
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>(314,862)</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u><u>(314,862)</u></u>
Current Year Capital Outlay	\$	<u>—</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Nevada

Taxes				Federal	
Property Taxes				Public Assistance Administration	5,496,645
County Wide Secured and Unsecured	\$	23,817,891		Public Assistance Programs	8,020,556
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	52,874
Property Tax In-Lieu of Vehicle License Fees		10,071,123		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—		Community Development Block Grant	245,817
Prior Year Secured and Unsecured		13,202		Health Grants	8,842,287
Total Property Taxes		33,902,216		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	124,277
Sales and Use Taxes		1,851,753		Office of Criminal Justice and Planning Programs	272,857
Transportation Tax (Non-Transit)		8,742		DEA Programs/Drug and Alcohol Programs	—
Property Transfer		581,367		District Attorney Programs	2,787,955
Transient Lodging		277,712		Aging Programs	56,680
Timber Yield		12,434		Senior Citizens Programs	—
Aircraft		75,405		Road Projects	2,239,478
Construction Development Taxes		—		Law Enforcement	377,510
Utility Users Tax		—		Other	791,084
Other		1,286,718		Total Federal	29,308,020
Total Other Taxes		4,094,131		Other Aid	
Total Taxes		37,996,347		Other In-Lieu Taxes	768
Special Benefit Assessments				Other Governmental Agencies	1,785,070
Operations		—		Total Other Aid	1,785,838
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	179,707
Licenses, Permits and Franchises				Property Tax Administrative Fees	1,091,900
Animal Licenses		91,102		Auditing and Accounting Fees	22,911
Business Licenses		—		Communication Services	138,221
Construction Permits		1,084,485		Election Services	96,135
Road Privileges and Permits		24,989		Legal Services	122,220
Zoning Permits		17,236		Planning and Engineering Services	765,756
Franchises		1,032,693		Agricultural Services	8,765
Other		41,144		Civil Process Services	86,216
Total Licenses Permits and Franchises		2,291,649		Court Fees and Costs	1,088,411
Fines, Forfeitures and Penalties				Booking Fees	—
Vehicle Code Fines		494,534		Estate Fees	122,780
Other Court Fines		265,439		Humane Services	58,146
Forfeitures and Penalties		311,773		Law Enforcement Services	1,412,440
Penalties and Cost on Delinquent Taxes		2,703,236		Recording Fees	808,185
Total Fines, Forfeitures and Penalties		3,774,982		Road and Street Services	480,999
Revenue from Use of Money and Property				Health Fees	604,674
Interest		248,797		Mental Health Services	465,737
Rents and Concessions		289,223		California Children Services	—
Royalties		—		Sanitation Services	—
Total Revenue from the Use of Money and Property		538,020		Institutional Care and Services	2,611,756
Aid from Other Governmental Agencies				Library Services	94,631
State				Park and Recreation Fees	6,488
Highway Users Tax		2,800,519		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	3,564
Realignment from the Vehicle License Fee Fund		3,684,748		Building Maintenance and Grounds	221,520
Public Assistance Administration		7,133,298		Administrative Services	4,707
Public Assistance Programs		4,000,001		Other	2,992,117
Realignment for Social Services		3,274,292		Total Charges for Current Services	13,487,986
Health:				Miscellaneous Revenue	
Aid for Mental Health		7,072,353		Other Sales	8,800
Realignment for Mental Health		1,573,939		Tobacco Settlement	932,217
Medically Indigent Adults		—		Welfare Repayments	5,368
Alcohol and Drug Abuse		522,600		Cancelled Warrants	14,869
Other Aid for Health		294,331		Other	3,554,965
Realignment for Health Services		867,676		Total Miscellaneous Revenue	4,516,219
Homeowners' Property Tax Relief		244,137		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	20,985
SB90 Mandated Costs		280,496		Proceeds from the Sale of Bonds	—
Public Safety Fund		5,263,303		Other Long-Term Debt Proceeds	29,262
Other:				Total Other Financing Sources	50,247
Supplemental Law Enforcement Services Fund (SLESF/COPS)		373,825		Total General County Revenues Before Transfers	140,493,506
Office of Criminal Justice and Planning Programs		202,169		Transfers In	
Library		64,280		Total Transfers In from Enterprises	—
District Attorney Programs		1,164,984		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		512,724			
Other		7,414,523		Total General County Revenues and Transfers In	\$ 140,493,506
Total State		46,744,198			

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Nevada

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,009,653	Total Roads	11,771,451
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	242,832	Total Transportation Systems	—
Other	26,734	Total Parking Facilities	—
Total Legislative and Administrative	1,279,219	Total Public Ways and Facilities	11,771,451
Finance		Health	
Auditor-Controller	480,783	Total Public Health	7,710,995
Treasurer-Tax Collector	1,035,549	Total Medical Care	1,884,627
Assessor	2,488,020	Total Mental Health	13,626,892
Other	96,409	Total Drug and Alcohol Abuse Services	1,526,298
Total Finance	4,100,761	Total Health	24,748,812
Counsel		Sanitation	
County Counsel	228,601	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	228,601	Public Assistance	
Total Personnel	87,913	Welfare	
Total Elections	1,307,680	Administration	12,397,406
Total Communications	—	Aid Programs - Cash (Grants)	8,339,356
Total Property Management	803,801	Total Welfare	20,736,762
Plant Acquisition		Social Services	
Jails	(157)	Administration and Programs	4,156,921
Courts	—	Other	—
Other	1,689,835	Total Social Services	4,156,921
Total Plant Acquisition	1,689,678	General Relief	
Total Promotion	284,845	Aid to Indigents	205,520
Total Other General	589,229	Indigent Burial	—
Total General	10,371,727	Total General Relief	205,520
Public Protection		Total Care of Court Wards	1,523,244
Judicial		Total Veteran Services	184,585
Trial Court Maintenance of Effort (MOE)	1,197,948	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	19,769	Workforce Investment Act (WIA)	—
Other Trial Court	1,068,030	Other	3,906,403
County Clerk	—	Total Other Public Assistance	3,906,403
Grand Jury (Including Audit)	93,522	Total Public Assistance	30,713,435
District Attorney-Prosecution	3,896,441	Education	
District Attorney-Family Support	3,949,459	Total School Administration	—
Public Defender	1,901,499	Total Library Services	2,217,049
Court Appointed Counsel	—	Total Agricultural Education	117,394
Other	1,193,580	Total Other Education	—
Total Judicial	13,320,248	Total Education	2,334,443
Total Police Protection	14,773,178	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	11,681,013	Total Cultural Services	—
Juvenile Detention	2,750,985	Total Veterans Memorial Building	—
Probation	3,839,247	Total Small Craft Harbors	—
Total Detention and Correction	18,271,245	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,109,531
Protective Inspection		Total Interest on Long-Term Debt	771,287
Agricultural Commissioner	582,098	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,226,501	Total Debt Service	1,880,818
Other	126,872	Total General County Expenditures Before Transfers	136,024,226
Total Protective Inspection	1,935,471	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	4,494
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	908,576	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 136,028,720
Emergency Services	444,102		
Planning and Zoning	3,066,381		
Pound	936,053		
Other	548,286		
Total Other Protection	5,903,398		
Total Public Protection	54,203,540		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 58,067,018	\$ 46,648,916	\$ 11,418,102

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	—	—	—	—	—	—	\$ 5,309,730
GF Loan to Airport	—	—	—	—	—	—	—
Postclosure Landfill Liability	—	—	—	—	—	—	12,913,972
Vehicle Capital Lease	—	—	—	—	—	—	38,995
Total Other Long-Term Debt Schedule				—	—	—	18,262,697
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 18,262,697

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 30,176,754
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 326,035
Local Cash Grants	1,739,693
State Cash Grants	333,639
Federal Cash Grants	346,054
Other Revenues	665,312
Total Revenues	3,410,733
Purchased Transportation	726,536
Other Expenses	2,052,076
Total Expenses	2,778,612
Net Transit Income (Loss)	632,121
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 632,121
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	(14,442)
Total Federal Capital Grants	318,231
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 303,789

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 820,084
Total Operating Expenses	1,220,702
Net Operating Income (Loss)	(400,618)
Total Non-Operating Revenue	527,828
Total Non-Operating Expenses	90,622
Income (Loss) Before Operating Transfers	36,588
Transfers In from the County	4,494
Transfers Out to the County	—
Net Transfers In (Out)	4,494
Net Income (Loss)	\$ 41,082
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	\$ 7,053,888
Total Operating Expense	6,150,868
Net Operating Income (Loss)	903,020
Total Non-Operating Revenue	151,114
Total Non-Operating Expenses	359,475
Income (Loss) Before Operating Transfers	694,659
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 694,659
Current Year Capital Outlay	\$ —

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 provides 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 \$1.3 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. Informational Note: General Expenditures, Plant Acquisition - Jails, reflect a negative balance of (\$157) due to an indirect cost credit. The actual current year expenditures are \$696.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Orange

Taxes				Federal	
Property Taxes				Public Assistance Administration	221,127,108
County Wide Secured and Unsecured	\$	266,147,667		Public Assistance Programs	105,275,372
Less Than County Wide Funds - Secured and Unsecured		35,914,976		Health Administration	858,090
Property Tax In-Lieu of Vehicle License Fees		229,635,297		Workforce Investment Act (WIA)	22,692,458
Voter Approved Indebtedness		—		Community Development Block Grant	7,561,138
Prior Year Secured and Unsecured		2,197,367		Health Grants	77,085,050
Total Property Taxes		533,895,307		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		44,339,255		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—		DEA Programs/Drug and Alcohol Programs	—
Property Transfer		13,239,743		District Attorney Programs	3,118,392
Transient Lodging		133,059		Aging Programs	11,365,182
Timber Yield		—		Senior Citizens Programs	—
Aircraft		2,626,424		Road Projects	—
Construction Development Taxes		—		Law Enforcement	26,316,195
Utility Users Tax		—		Other	1,679,221
Other		574,500		Total Federal	477,078,206
Total Other Taxes		60,912,981		Other Aid	
Total Taxes		594,808,288		Other In-Lieu Taxes	—
				Other Governmental Agencies	38,302,932
Special Benefit Assessments				Total Other Aid	38,302,932
Operations		132,562		Charges for Current Services	
Capital Outlay		—		Assessments and Tax Collection Fees	8,206,545
Total Special Benefit Assessments		132,562		Property Tax Administrative Fees	13,598,648
Licenses, Permits and Franchises				Auditing and Accounting Fees	552,270
Animal Licenses		5,314,026		Communication Services	3,244,152
Business Licenses		1,511,837		Election Services	1,228,160
Construction Permits		3,293,169		Legal Services	2,718,382
Road Privileges and Permits		289,463		Planning and Engineering Services	776,499
Zoning Permits		1,947		Agricultural Services	143,854
Franchises		2,576,547		Civil Process Services	1,814,753
Other		1,683,113		Court Fees and Costs	54,386,035
Total Licenses Permits and Franchises		14,670,102		Booking Fees	—
Fines, Forfeitures and Penalties				Estate Fees	1,316,587
Vehicle Code Fines		11,220,022		Humane Services	7,765,233
Other Court Fines		20,828,465		Law Enforcement Services	119,626,431
Forfeitures and Penalties		15,456,960		Recording Fees	17,269,643
Penalties and Cost on Delinquent Taxes		53,522,092		Road and Street Services	8,108,743
Total Fines, Forfeitures and Penalties		101,027,539		Health Fees	29,885,509
Revenue from Use of Money and Property				Mental Health Services	39,613,356
Interest		30,103,043		California Children Services	271,812
Rents and Concessions		37,195,742		Sanitation Services	148
Royalties		162		Institutional Care and Services	2,732,170
Total Revenue from the Use of Money and Property		67,298,947		Library Services	979,974
Aid from Other Governmental Agencies				Park and Recreation Fees	870,913
State				Other:	
Highway Users Tax		14,412,281		Personnel Services	1,146,700
Motor Vehicle In-Lieu Tax		46,700,335		Building Maintenance and Grounds	—
Realignment from the Vehicle License Fee Fund		76,167,274		Administrative Services	—
Public Assistance Administration		212,781,989		Other	62,703,194
Public Assistance Programs		106,097,800		Total Charges for Current Services	378,959,711
Realignment for Social Services		55,106,416		Miscellaneous Revenue	
Health:				Other Sales	5,881,856
Aid for Mental Health		148,622,736		Tobacco Settlement	28,830,505
Realignment for Mental Health		39,271,591		Welfare Repayments	4,540,319
Medically Indigent Adults		—		Cancelled Warrants	2,430,957
Alcohol and Drug Abuse		1,391,598		Other	19,380,808
Other Aid for Health		36,506,223		Total Miscellaneous Revenue	61,064,445
Realignment for Health Services		19,987,874		Other Financing Sources	
Homeowners' Property Tax Relief		2,249,953		Sale of Fixed Assets	222,247
Open Space Tax Relief		—		Proceeds from the Sale of Bonds	2,383,500
SB90 Mandated Costs		7,421,962		Other Long-Term Debt Proceeds	—
Public Safety Fund		225,804,477		Total Other Financing Sources	2,605,747
Other:				Total General County Revenues Before Transfers	2,857,844,038
Supplemental Law Enforcement Services Fund (SLESF/COPS)		7,805,256		Transfers In	
Office of Criminal Justice and Planning Programs		—		Total Transfers In from Enterprises	26,844,051
Library		633,875		Operating Transfers Between Funds Other Than Governmental and Enterprise	108,386
District Attorney Programs		15,497,716		Total General County Revenues and Transfers In	\$ 2,884,796,475
Law Enforcement		30,661,114			
Other		74,775,089			
Total State		1,121,895,559			

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Orange

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,158,038	Total Roads	62,058,291
Clerk of the Board	3,266,409	Total Transportation Terminals	—
Administrative Officer	15,728,627	Total Transportation Systems	—
Other	6,806,315	Total Parking Facilities	7,602,569
Total Legislative and Administrative	29,959,389	Total Public Ways and Facilities	69,660,860
Finance		Health	
Auditor-Controller	14,923,740	Total Public Health	131,113,819
Treasurer-Tax Collector	13,761,270	Total Medical Care	177,267,285
Assessor	32,824,644	Total Mental Health	220,980,784
Other	2,471,750	Total Drug and Alcohol Abuse Services	27,807,709
Total Finance	63,981,404	Total Health	557,169,597
Counsel		Sanitation	
County Counsel	10,406,186	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	10,406,186	Public Assistance	
Total Personnel	667,879	Welfare	
Total Elections	12,332,275	Administration	255,839,691
Total Communications	—	Aid Programs - Cash (Grants)	246,011,029
Total Property Management	16,238,673	Total Welfare	501,850,720
Plant Acquisition		Social Services	
Jails	6,045,379	Administration and Programs	161,815,781
Courts	1,118	Other	28,092,367
Other	30,526,921	Total Social Services	189,908,148
Total Plant Acquisition	36,573,418	General Relief	
Total Promotion	—	Aid to Indigents	6,874,815
Total Other General	59,644,893	Indigent Burial	—
Total General	229,804,117	Total General Relief	6,874,815
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	56,276,905	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	302,218	Workforce Investment Act (WIA)	21,650,132
Other Trial Court	49,562,417	Other	28,808,755
County Clerk	—	Total Other Public Assistance	50,458,887
Grand Jury (Including Audit)	564,697	Total Public Assistance	749,092,570
District Attorney-Prosecution	100,529,678	Education	
District Attorney-Family Support	53,916,202	Total School Administration	—
Public Defender	60,460,375	Total Library Services	34,411,136
Court Appointed Counsel	6,468,977	Total Agricultural Education	—
Other	3,753,482	Total Other Education	—
Total Judicial	331,834,951	Total Education	34,411,136
Total Police Protection	287,067,311	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	700,468
Adult Detention	178,365,925	Total Cultural Services	—
Juvenile Detention	62,001,687	Total Veterans Memorial Building	—
Probation	85,280,730	Total Small Craft Harbors	15,025,512
Total Detention and Correction	325,648,342	Total Recreation and Cultural	15,725,980
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	88,431,795
Protective Inspection		Total Interest on Long-Term Debt	32,097,238
Agricultural Commissioner	4,019,247	Total Interest on Short-Term Notes and Warrants	3,908,383
Building Inspector	2,056,980	Total Debt Service	124,437,416
Other	—	Total General County Expenditures Before Transfers	2,831,835,154
Total Protective Inspection	6,076,227	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	
Recorder	11,064,045	Governmental and Enterprise	284,752
Coroner	6,599,194	Total General County Expenditures and Transfers Out	\$ 2,832,119,906
Emergency Services	1,877,533		
Planning and Zoning	5,622,261		
Pound	4,537,455		
Other	71,206,159		
Total Other Protection	100,906,647		
Total Public Protection	1,051,533,478		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 6,032,632,238	\$ 827,844,713	\$ 5,204,787,525

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 89,983,095	\$ 31,697,231
Pension Obligation-Series A	1997	1997	2021	136,923,081	136,923,081	109,286,932	27,636,149
Pension Bond - Bond Accretion	1998	2010	2022	208,460,509	208,460,509	77,238,009	131,222,500
Total Pension Obligation Bonds				467,063,916	467,063,916	276,508,036	190,555,880
Revenue Bonds							
Airport	2003	2004	2018	48,680,000	48,680,000	15,490,000	33,190,000
Refunding - 2005 Series A	2005	2006	2015	146,005,000	146,005,000	66,200,000	79,805,000
Airport Improvement Program	2009	2010	2039	250,000,000	233,115,000	—	233,115,000
Total Revenue Bonds				444,685,000	427,800,000	81,690,000	346,110,000
Special Assessment Bonds							
1915 Act - RAD 88-1	1988	1990	2018	165,705,000	165,705,000	130,990,000	34,715,000
1915 Act - CFD 87-4	1997	1998	2019	23,630,000	10,815,000	3,265,000	7,550,000
1915 Act - CFD 86-2	1998	1998	2017	25,705,000	10,975,000	2,100,000	8,875,000
1915 Act - RAD 99-1	1999	2000	2018	23,835,000	23,835,000	10,000,000	13,835,000
1915 Act - CFD 86-2	2001	2001	2017	8,005,000	8,005,000	6,345,000	1,660,000
1915 Act - RAD 01-1	2001	2002	2018	10,785,000	10,785,000	4,280,000	6,505,000
1915 Act - AD 01-1	2003	2003	2033	60,237,925	55,345,000	32,340,000	23,005,000
1915 Act - CFD 02-1	2003	2004	2022	75,000,000	68,280,000	1,665,000	66,615,000
1915 Act - CFD 03-1	2004	2004	2034	60,000,000	57,185,000	895,000	56,290,000
1915 Act - CFD 04-1	2005	2005	2034	85,000,000	75,645,000	1,615,000	74,030,000
1915 Act - AD01-1	2006	2007	2033	13,000,000	11,655,000	710,000	10,945,000
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	305,000	13,375,000
Total Special Assessment Bonds				595,402,925	533,410,000	209,566,000	323,844,000
Other Long-Term Debt Schedule							
Arbitrage Rebate Payable	—	—	—	—	—	—	1,609,540
Compensated Absences Liability	—	—	—	—	—	—	166,418,031
County Landfill Closure Liability	—	—	—	—	—	—	163,884,980
Total Other Long-Term Debt Schedule				—	—	—	331,912,551
County Total Bonds and Other Long-Term Debt				\$ 1,507,151,841	\$ 1,428,273,916	\$ 567,764,036	\$ 1,192,422,431
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	487,631,002					

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

Table 6. Counties Annual Report — Fiscal Year 2009-10

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 2009-10
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	\$ 108,710,007
Total Operating Expenses	<u>88,954,952</u>
Net Operating Income (Loss)	<u>19,755,055</u>
Total Non-Operating Revenue	31,331,534
Total Non-Operating Expenses	<u>2,823,324</u>
Income (Loss) Before Operating Transfers	<u>48,263,265</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 48,263,265</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 120,932,914</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 81,726,184
Total Operating Expenses	<u>51,770,347</u>
Net Operating Income (Loss)	<u>29,955,837</u>
Total Non-Operating Revenues	7,543,445
Total Non-Operating Expenses	<u>31,739,134</u>
Income (Loss) Before Operating Transfers	<u>5,760,148</u>
Transfers In from the County	—
Transfers Out to the County	<u>26,844,051</u>
Net Transfers In (Out)	<u>(26,844,051)</u>
Net Income (Loss)	<u>\$ (21,083,903)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 11,878,954</u>

Other Enterprise Statement of Revenues and Expenses: Compressed Gas

Total Operating Revenue	\$ 124,067
Total Operating Expense	<u>44,013</u>
Net Operating Income (Loss)	<u>80,054</u>
Total Non-Operating Revenue	551,030
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>631,084</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 631,084</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Placer

Taxes			Federal	
Property Taxes			Public Assistance Administration	15,587,880
County Wide Secured and Unsecured	\$	97,473,504	Public Assistance Programs	30,684,768
Less Than County Wide Funds - Secured and Unsecured		5,133,475	Health Administration	1,493,263
Property Tax In-Lieu of Vehicle License Fees		30,501,665	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	2,681,740
Prior Year Secured and Unsecured		(63,228)	Health Grants	2,615,297
Total Property Taxes		133,045,416	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	42,633
Sales and Use Taxes		12,322,741	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		697,665	DEA Programs/Drug and Alcohol Programs	2,272,025
Property Transfer		2,392,802	District Attorney Programs	—
Transient Lodging		9,070,663	Aging Programs	27,165
Timber Yield		2,755	Senior Citizens Programs	—
Aircraft		106,682	Road Projects	6,256,882
Construction Development Taxes		3,243,855	Law Enforcement	668,911
Utility Users Tax		—	Other	1,989,069
Other		10	Total Federal	64,319,633
Total Other Taxes		27,837,173	Other Aid	
Total Taxes		160,882,589	Other In-Lieu Taxes	7,075,165
Special Benefit Assessments			Other Governmental Agencies	2,781,387
Operations		1,148,845	Total Other Aid	9,856,552
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		1,148,845	Assessments and Tax Collection Fees	1,972,382
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,029,784
Animal Licenses		198,786	Auditing and Accounting Fees	109,198
Business Licenses		1,509,439	Communication Services	—
Construction Permits		2,978,078	Election Services	115,953
Road Privileges and Permits		102,594	Legal Services	1,555,390
Zoning Permits		—	Planning and Engineering Services	4,066,110
Franchises		1,493,948	Agricultural Services	258,029
Other		1,065,283	Civil Process Services	212,104
Total Licenses Permits and Franchises		7,348,128	Court Fees and Costs	6,646,067
Fines, Forfeitures and Penalties			Booking Fees	492,315
Vehicle Code Fines		275,749	Estate Fees	6,865
Other Court Fines		3,521,447	Humane Services	557,685
Forfeitures and Penalties		3,276,541	Law Enforcement Services	3,849,131
Penalties and Cost on Delinquent Taxes		9,755,557	Recording Fees	2,473,829
Total Fines, Forfeitures and Penalties		16,829,294	Road and Street Services	18,376,217
Revenue from Use of Money and Property			Health Fees	386,161
Interest		7,959,491	Mental Health Services	136,277
Rents and Concessions		220,662	California Children Services	—
Royalties		—	Sanitation Services	169,568
Total Revenue from the Use of Money and Property		8,180,153	Institutional Care and Services	1,657,675
Aid from Other Governmental Agencies			Library Services	351,028
State			Park and Recreation Fees	1,371,103
Highway Users Tax		7,855,803	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	1,220,323
Realignment from the Vehicle License Fee Fund		5,259,131	Building Maintenance and Grounds	2,276,393
Public Assistance Administration		10,930,012	Administrative Services	3,146,430
Public Assistance Programs		25,474,583	Other	17,881,238
Realignment for Social Services		7,488,240	Total Charges for Current Services	71,317,255
Health:			Miscellaneous Revenue	
Aid for Mental Health		6,937,217	Other Sales	73,906
Realignment for Mental Health		3,090,716	Tobacco Settlement	—
Medically Indigent Adults		(81,347)	Welfare Repayments	268,287
Alcohol and Drug Abuse		1,185,116	Cancelled Warrants	271,319
Other Aid for Health		2,176,906	Other	2,043,557
Realignment for Health Services		1,216,025	Total Miscellaneous Revenue	2,657,069
Homeowners' Property Tax Relief		1,019,852	Other Financing Sources	
Open Space Tax Relief		2	Sale of Fixed Assets	290,728
SB90 Mandated Costs		2,259,643	Proceeds from the Sale of Bonds	—
Public Safety Fund		27,599,701	Other Long-Term Debt Proceeds	213,530
Other:			Total Other Financing Sources	504,258
Supplemental Law Enforcement Services Fund (SLESF/COPS)		275,610	Total General County Revenues Before Transfers	463,717,707
Office of Criminal Justice and Planning Programs		739,320	Transfers In	
Library		85,165	Total Transfers In from Enterprises	334,555
District Attorney Programs		1,705,379	Operating Transfers Between Funds Other Than Governmental and Enterprise	7,241,331
Law Enforcement		1,190,361	Total General County Revenues and Transfers In	\$ 471,293,593
Other		14,266,496		
Total State		120,673,931		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Placer

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,818,588	Total Roads	53,253,186
Clerk of the Board	618,615	Total Transportation Terminals	—
Administrative Officer	4,579,215	Total Transportation Systems	—
Other	1,791,267	Total Parking Facilities	—
Total Legislative and Administrative	8,807,685	Total Public Ways and Facilities	53,253,186
Finance		Health	
Auditor-Controller	4,687,242	Total Public Health	16,408,945
Treasurer-Tax Collector	3,169,630	Total Medical Care	7,643,784
Assessor	8,981,815	Total Mental Health	27,907,619
Other	4,518,493	Total Drug and Alcohol Abuse Services	—
Total Finance	21,357,180	Total Health	51,960,348
Counsel		Sanitation	
County Counsel	3,109,261	Total Refuse Collection and Disposal	2,977
Other	—	Total Sanitation	2,977
Total Counsel	3,109,261	Public Assistance	
Total Personnel	6,640,128	Welfare	
Total Elections	3,019,272	Administration	25,629,866
Total Communications	—	Aid Programs - Cash (Grants)	32,642,809
Total Property Management	6,881,973	Total Welfare	58,272,675
Plant Acquisition		Social Services	
Jails	27,918,217	Administration and Programs	33,421,756
Courts	43,786	Other	—
Other	14,804,644	Total Social Services	33,421,756
Total Plant Acquisition	42,766,647	General Relief	
Total Promotion	4,789,243	Aid to Indigents	1,270,516
Total Other General	32,588,105	Indigent Burial	—
Total General	129,959,494	Total General Relief	1,270,516
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	447,314
Trial Court Maintenance of Effort (MOE)	835,468	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,152,799	Workforce Investment Act (WIA)	—
Other Trial Court	1,137,865	Other	2,687,155
County Clerk	—	Total Other Public Assistance	2,687,155
Grand Jury (Including Audit)	81,797	Total Public Assistance	96,099,416
District Attorney-Prosecution	16,409,632	Education	
District Attorney-Family Support	6,188,217	Total School Administration	—
Public Defender	—	Total Library Services	5,463,472
Court Appointed Counsel	6,671,378	Total Agricultural Education	323,940
Other	—	Total Other Education	—
Total Judicial	32,477,156	Total Education	5,787,412
Total Police Protection	51,531,755	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	3,744,790
Adult Detention	28,069,825	Total Cultural Services	786,318
Juvenile Detention	4,153,157	Total Veterans Memorial Building	—
Probation	14,359,268	Total Small Craft Harbors	—
Total Detention and Correction	46,582,250	Total Recreation and Cultural	4,531,108
Total Fire Protection	8,008,705	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,681,468
Protective Inspection		Total Interest on Long-Term Debt	2,352,168
Agricultural Commissioner	1,748,613	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	4,263,305	Total Debt Service	5,033,636
Other	—	Total General County Expenditures Before Transfers	507,995,721
Total Protective Inspection	6,011,918	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,212,024
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	4,149,137	Governmental and Enterprise	2,949,078
Coroner	1,023,825	Total General County Expenditures and Transfers Out	\$ 512,156,823
Emergency Services	1,243,401		
Planning and Zoning	7,782,764		
Pound	2,537,693		
Other	19,540		
Total Other Protection	16,756,360		
Total Public Protection	161,368,144		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 854,223,190	\$ 152,961,768	\$ 701,261,422

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Placer

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
1997 Series A	1998	1998	2012	\$ 4,170,000	\$ 4,170,000	\$ 3,440,000	\$ 730,000
Total Revenue Bonds				4,170,000	4,170,000	3,440,000	730,000
Special Assessment Bonds							
1915 Act Bonds	1975	1976	2030	11,315,893	5,102,900	2,277,900	2,825,000
Total Special Assessment Bonds				11,315,893	5,102,900	2,277,900	2,825,000
Other Long-Term Debt Schedule							
CalWin Server	—	—	—	—	—	—	58,423
Compensated Absences	—	—	—	—	—	—	16,933,529
Compensated Leave	—	—	—	—	—	—	273,379
Postclosure Landfill Liability	—	—	—	—	—	—	4,535,635
Sheriff Helicopter	—	—	—	—	—	—	1,301,113
Vehicles	—	—	—	—	—	—	334,292
Total Other Long-Term Debt Schedule				—	—	—	23,436,371
County Total Bonds and Other Long-Term Debt				\$ 15,485,893	\$ 9,272,900	\$ 5,717,900	\$ 26,991,371

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 73,077,116
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 1,011,731
Local Cash Grants	3,322,012
State Cash Grants	7,821
Federal Cash Grants	1,156,788
Other Revenues	2,658,025
Total Revenues	8,156,377
Purchased Transportation	1,852,094
Other Expenses	7,141,144
Total Expenses	8,993,238
Net Transit Income (Loss)	(836,861)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (836,861)
Capital Additions to Equity	
Total Local Capital Grants	\$ 65,436
Total State Capital Grants	141,319
Total Federal Capital Grants	2,316,635
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 2,523,390

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	839
Net Operating Income (Loss)	(839)
Total Non-Operating Revenue	558
Total Non-Operating Expenses	6,514
Income (Loss) Before Operating Transfers	(6,795)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (6,795)
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	\$ 2,419,513
Total Operating Expenses	1,868,796
Net Operating Income (Loss)	550,717
Total Non-Operating Revenues	697,852
Total Non-Operating Expenses	54,945
Income (Loss) Before Operating Transfers	1,193,624
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 1,193,624
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Dewitt Developement

Total Operating Revenue	\$ 1,346,978
Total Operating Expense	2,078,250
Net Operating Income (Loss)	(731,272)
Total Non-Operating Revenue	415,298
Total Non-Operating Expenses	(8,711)
Income (Loss) Before Operating Transfers	(307,263)
Transfers In from the County	1,212,024
Transfers Out to the County	334,555
Net Transfers In (Out)	877,469
Net Income (Loss)	\$ 570,206
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: mPower

Total Operating Revenue	\$ (1,274)
Total Operating Expense	388,397
Net Operating Income (Loss)	(389,671)
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(389,671)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (389,671)
Current Year Capital Outlay	\$ —

Comments

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

1. Informational Note: Revenues for Aid from Other Governmental Agencies - State, Medically Indigent Adults, reflect a negative balance of (\$81,347) due to an accrual reversal. The actual current year revenues are \$14,937.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Plumas

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,933,810
County Wide Secured and Unsecured	\$	9,034,786	Public Assistance Programs	1,290,621
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		2,466,810	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		7,401	Health Grants	535,285
Total Property Taxes		11,508,997	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	37,236
Sales and Use Taxes		1,553,324	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		124,545	District Attorney Programs	502,017
Transient Lodging		1,019,689	Aging Programs	—
Timber Yield		12,859	Senior Citizens Programs	70,146
Aircraft		20,855	Road Projects	5,349
Construction Development Taxes		—	Law Enforcement	128,093
Utility Users Tax		—	Other	3,865,496
Other		17,887	Total Federal	8,368,053
Total Other Taxes		2,749,159	Other Aid	
Total Taxes		14,258,156	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	41,390
Operations		—	Total Other Aid	41,390
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	116,260
Licenses, Permits and Franchises			Property Tax Administrative Fees	110,838
Animal Licenses		12,520	Auditing and Accounting Fees	41,584
Business Licenses		4,325	Communication Services	5,750
Construction Permits		456,263	Election Services	17,637
Road Privileges and Permits		—	Legal Services	8,404
Zoning Permits		83,118	Planning and Engineering Services	114,516
Franchises		179,374	Agricultural Services	78,006
Other		23,615	Civil Process Services	17,968
Total Licenses Permits and Franchises		759,215	Court Fees and Costs	229,530
Fines, Forfeitures and Penalties			Booking Fees	25,907
Vehicle Code Fines		1,126	Estate Fees	3,811
Other Court Fines		597,393	Humane Services	21,409
Forfeitures and Penalties		6,959	Law Enforcement Services	107,731
Penalties and Cost on Delinquent Taxes		834,057	Recording Fees	167,663
Total Fines, Forfeitures and Penalties		1,439,535	Road and Street Services	385,740
Revenue from Use of Money and Property			Health Fees	471,795
Interest		357,584	Mental Health Services	398,521
Rents and Concessions		259,832	California Children Services	—
Royalties		—	Sanitation Services	201,039
Total Revenue from the Use of Money and Property		617,416	Institutional Care and Services	15,115
Aid from Other Governmental Agencies			Library Services	35,050
State			Park and Recreation Fees	6,099
Highway Users Tax		1,946,080	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,544,165	Building Maintenance and Grounds	—
Public Assistance Administration		2,434,248	Administrative Services	194,689
Public Assistance Programs		983,773	Other	2,292,724
Realignment for Social Services		1,485,973	Total Charges for Current Services	5,067,786
Health:			Miscellaneous Revenue	
Aid for Mental Health		3,282,183	Other Sales	3,850
Realignment for Mental Health		498,381	Tobacco Settlement	210,930
Medically Indigent Adults		—	Welfare Repayments	126,007
Alcohol and Drug Abuse		—	Cancelled Warrants	112
Other Aid for Health		1,928,415	Other	594,024
Realignment for Health Services		363,095	Total Miscellaneous Revenue	934,923
Homeowners' Property Tax Relief		74,865	Other Financing Sources	
Open Space Tax Relief		3	Sale of Fixed Assets	—
SB90 Mandated Costs		35,223	Proceeds from the Sale of Bonds	—
Public Safety Fund		976,975	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		109,801	Total General County Revenues Before Transfers	53,346,756
Office of Criminal Justice and Planning Programs		124,345	Transfers In	
Library		67,617	Total Transfers In from Enterprises	—
District Attorney Programs		228,448	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		638,790		
Other		5,137,902	Total General County Revenues and Transfers In	\$ 53,346,756
Total State		21,860,282		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Plumas

General		Public Ways and Facilities	
Board of Supervisors	\$ 500,774	Total Roads	8,138,493
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	278,235	Total Transportation Systems	—
Other	391,725	Total Parking Facilities	—
Total Legislative and Administrative	1,170,734	Total Public Ways and Facilities	8,138,493
Finance		Health	
Auditor-Controller	545,870	Total Public Health	4,985,042
Treasurer-Tax Collector	611,974	Total Medical Care	24,224
Assessor	726,558	Total Mental Health	3,179,304
Other	—	Total Drug and Alcohol Abuse Services	—
Total Finance	1,884,402	Total Health	8,188,570
Counsel		Sanitation	
County Counsel	214,174	Total Refuse Collection and Disposal	3,717
Other	—	Total Sanitation	3,717
Total Counsel	214,174	Public Assistance	
Total Personnel	307,119	Welfare	
Total Elections	288,825	Administration	2,872,184
Total Communications	32,400	Aid Programs - Cash (Grants)	3,542,614
Total Property Management	1,283,533	Total Welfare	6,414,798
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,200,523
Courts	—	Other	—
Other	56,662	Total Social Services	1,200,523
Total Plant Acquisition	56,662	General Relief	
Total Promotion	1,176,535	Aid to Indigents	149,018
Total Other General	1,262,938	Indigent Burial	—
Total General	7,677,322	Total General Relief	149,018
Public Protection		Total Care of Court Wards	84,579
Judicial		Total Veteran Services	138,319
Trial Court Maintenance of Effort (MOE)	154,384	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	143,224	Workforce Investment Act (WIA)	—
Other Trial Court	252,917	Other	928,355
County Clerk	—	Total Other Public Assistance	928,355
Grand Jury (Including Audit)	28,886	Total Public Assistance	8,915,592
District Attorney-Prosecution	1,086,997	Education	
District Attorney-Family Support	721,614	Total School Administration	—
Public Defender	352,832	Total Library Services	774,527
Court Appointed Counsel	—	Total Agricultural Education	99,743
Other	147,620	Total Other Education	—
Total Judicial	2,888,474	Total Education	874,270
Total Police Protection	6,284,702	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	161,910
Adult Detention	1,809,780	Total Cultural Services	184,500
Juvenile Detention	—	Total Veterans Memorial Building	80,028
Probation	1,231,126	Total Small Craft Harbors	—
Total Detention and Correction	3,040,906	Total Recreation and Cultural	426,438
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	88,138	Total Retirement of Long-Term Debt	514,500
Protective Inspection		Total Interest on Long-Term Debt	830,414
Agricultural Commissioner	396,451	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,114,919	Total Debt Service	1,344,914
Other	—	Total General County Expenditures Before Transfers	51,018,479
Total Protective Inspection	1,511,370	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	123,910	Operating Transfers Between Funds Other Than	—
Recorder	278,639	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 51,018,479
Emergency Services	31,518		
Planning and Zoning	703,284		
Pound	194,048		
Other	304,174		
Total Other Protection	1,635,573		
Total Public Protection	15,449,163		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 28,682,736	\$ 16,677,052	\$ 12,005,684

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ —	\$ 221,421	\$ —
Total State Construction Loans				261,619	—	221,421	—
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	2,834,550
Airport Loan	—	—	—	—	—	—	9,999
Heat and Cooling Equipment	—	—	—	—	—	—	286,025
Postclosure Landfill Liability	—	—	—	—	—	—	2,294,916
Total Other Long-Term Debt Schedule				—	—	—	5,425,490
County Total Bonds and Other Long-Term Debt				\$ 261,619	\$ —	\$ 221,421	\$ 5,425,490

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 27,837,683
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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	\$ 43,110
Local Cash Grants	292,032
State Cash Grants	96,422
Federal Cash Grants	93,546
Other Revenues	47,330
Total Revenues	572,440
Purchased Transportation	—
Other Expenses	572,440
Total Expenses	572,440
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 2009-10
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	\$	280,096
Total Operating Expenses		752,105
Net Operating Income (Loss)		(472,009)
Total Non-Operating Revenue		244,491
Total Non-Operating Expenses		1,264
Income (Loss) Before Operating Transfers		(228,782)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(228,782)
Current Year Capital Outlay (Enterprise Activity)	\$	248,828

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	\$	155,833
Total Operating Expense		297,685
Net Operating Income (Loss)		(141,852)
Total Non-Operating Revenue		41,724
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(100,128)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(100,128)
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Riverside

Taxes			Federal	
Property Taxes			Public Assistance Administration	225,414,917
County Wide Secured and Unsecured	\$	185,292,280	Public Assistance Programs	230,880,484
Less Than County Wide Funds - Secured and Unsecured		48,752,888	Health Administration	1,639,426
Property Tax In-Lieu of Vehicle License Fees		197,932,854	Workforce Investment Act (WIA)	34,236,803
Voter Approved Indebtedness		—	Community Development Block Grant	44,547,412
Prior Year Secured and Unsecured		7,139,702	Health Grants	42,644,063
Total Property Taxes		439,117,724	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		36,288,677	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		6,855,771	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		10,677,818	District Attorney Programs	350,267
Transient Lodging		1,414,745	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	8,437,856
Aircraft		—	Road Projects	18,643,538
Construction Development Taxes		—	Law Enforcement	10,922,476
Utility Users Tax		—	Other	13,819,176
Other		—	Total Federal	631,536,418
Total Other Taxes		55,237,011	Other Aid	
Total Taxes		494,354,735	Other In-Lieu Taxes	49,449
Special Benefit Assessments			Other Governmental Agencies	196,121,192
Operations		—	Total Other Aid	196,170,641
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	10,862,071
Licenses, Permits and Franchises			Property Tax Administrative Fees	13,239,834
Animal Licenses		581,693	Auditing and Accounting Fees	669,400
Business Licenses		996,316	Communication Services	2,740,683
Construction Permits		17,258,321	Election Services	2,494,417
Road Privileges and Permits		63,899	Legal Services	2,373,587
Zoning Permits		—	Planning and Engineering Services	25,903,793
Franchises		5,212,230	Agricultural Services	2,469,403
Other		9,389,303	Civil Process Services	1,418,597
Total Licenses Permits and Franchises		33,501,762	Court Fees and Costs	18,549,138
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		2,065,753	Estate Fees	679,591
Other Court Fines		34,191,928	Humane Services	6,173,794
Forfeitures and Penalties		17,105,514	Law Enforcement Services	157,971,498
Penalties and Cost on Delinquent Taxes		61,029,670	Recording Fees	14,183,427
Total Fines, Forfeitures and Penalties		114,392,865	Road and Street Services	10,448,682
Revenue from Use of Money and Property			Health Fees	25,762,336
Interest		19,054,800	Mental Health Services	4,575,238
Rents and Concessions		16,471,444	California Children Services	15,340
Royalties		—	Sanitation Services	3,516,329
Total Revenue from the Use of Money and Property		35,526,244	Institutional Care and Services	8,805,054
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	44,861
Highway Users Tax		27,413,664	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	5,211,258
Realignment from the Vehicle License Fee Fund		48,559,842	Building Maintenance and Grounds	7,402,792
Public Assistance Administration		127,917,062	Administrative Services	7,831,978
Public Assistance Programs		135,130,864	Other	68,281,494
Realignment for Social Services		62,812,010	Total Charges for Current Services	401,624,595
Health:			Miscellaneous Revenue	
Aid for Mental Health		43,786,307	Other Sales	337,926
Realignment for Mental Health		20,515,648	Tobacco Settlement	—
Medically Indigent Adults		1,782,496	Welfare Repayments	—
Alcohol and Drug Abuse		1,563,702	Cancelled Warrants	—
Other Aid for Health		13,127,770	Other	15,018,051
Realignment for Health Services		12,742,088	Total Miscellaneous Revenue	15,355,977
Homeowners' Property Tax Relief		3,566,513	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	290,258
SB90 Mandated Costs		6,114,376	Proceeds from the Sale of Bonds	—
Public Safety Fund		110,158,677	Other Long-Term Debt Proceeds	3,095,785
Other:			Total Other Financing Sources	3,386,043
Supplemental Law Enforcement Services Fund (SLESF/COPS)		6,830,703	Total General County Revenues Before Transfers	2,586,774,573
Office of Criminal Justice and Planning Programs		77,832	Transfers In	
Library		641,310	Total Transfers In from Enterprises	5,600,457
District Attorney Programs		396,584	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		4,782,036	Total General County Revenues and Transfers In	\$ 2,592,375,030
Other		33,005,809		
Total State		660,925,293		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Riverside

General		Public Ways and Facilities	
Board of Supervisors	\$ 9,037,579	Total Roads	121,463,624
Clerk of the Board	1,247,776	Total Transportation Terminals	—
Administrative Officer	7,308,471	Total Transportation Systems	—
Other	—	Total Parking Facilities	3,290,624
Total Legislative and Administrative	17,593,826	Total Public Ways and Facilities	124,754,248
Finance		Health	
Auditor-Controller	8,478,716	Total Public Health	166,745,599
Treasurer-Tax Collector	12,804,566	Total Medical Care	23,789,593
Assessor	22,905,509	Total Mental Health	125,298,422
Other	1,858,804	Total Drug and Alcohol Abuse Services	20,922,485
Total Finance	46,047,595	Total Health	336,756,099
Counsel		Sanitation	
County Counsel	4,811,441	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,811,441	Public Assistance	
Total Personnel	6,662,055	Welfare	
Total Elections	10,343,641	Administration	123,496,562
Total Communications	5,190,924	Aid Programs - Cash (Grants)	356,864,706
Total Property Management	50,776,202	Total Welfare	480,361,268
Plant Acquisition		Social Services	
Jails	3,347,340	Administration and Programs	331,549,378
Courts	—	Other	—
Other	189,823,347	Total Social Services	331,549,378
Total Plant Acquisition	193,170,687	General Relief	
Total Promotion	22,502,455	Aid to Indigents	645,761
Total Other General	30,229,292	Indigent Burial	—
Total General	387,328,118	Total General Relief	645,761
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	862,974
Trial Court Maintenance of Effort (MOE)	24,965,789	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	3,994,355	Workforce Investment Act (WIA)	—
Other Trial Court	2,113,290	Other	—
County Clerk	15,683,458	Total Other Public Assistance	—
Grand Jury (Including Audit)	29,820	Total Public Assistance	813,419,381
District Attorney-Prosecution	97,503,905	Education	
District Attorney-Family Support	35,140,740	Total School Administration	—
Public Defender	34,410,465	Total Library Services	18,410,906
Court Appointed Counsel	13,010,923	Total Agricultural Education	551,232
Other	9,994	Total Other Education	—
Total Judicial	226,862,739	Total Education	18,962,138
Total Police Protection	344,379,154	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	148,912,216	Total Cultural Services	298,664
Juvenile Detention	38,280,101	Total Veterans Memorial Building	—
Probation	42,573,905	Total Small Craft Harbors	—
Total Detention and Correction	229,766,222	Total Recreation and Cultural	298,664
Total Fire Protection	166,712,877	Debt Service	
Total Flood Control - Soil and Water Conservation	80,091	Total Retirement of Long-Term Debt	28,660,463
Protective Inspection		Total Interest on Long-Term Debt	41,926,148
Agricultural Commissioner	4,881,705	Total Interest on Short-Term Notes and Warrants	8,472,407
Building Inspector	20,298,057	Total Debt Service	79,059,018
Other	—	Total General County Expenditures Before Transfers	2,791,031,223
Total Protective Inspection	25,179,762	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	12,533,110
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	7,324,079	Total General County Expenditures and Transfers Out	\$ 2,803,564,333
Emergency Services	—		
Planning and Zoning	7,641,202		
Pound	19,783,063		
Other	2,724,368		
Total Other Protection	37,472,712		
Total Public Protection	1,030,453,557		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 2,022,935,264	\$ 924,759,013	\$ 1,098,176,251

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 24,900,000	\$ 375,100,000
Total Pension Obligation Bonds				400,000,000	400,000,000	24,900,000	375,100,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	18,233,231
Compensated Absences (Govt)	—	—	—	—	—	—	146,910,571
Postclosure Landfill Liability	—	—	—	—	—	—	49,898,068
Total Other Long-Term Debt Schedule				—	—	—	215,041,870
County Total Bonds and Other Long-Term Debt				\$ 400,000,000	\$ 400,000,000	\$ 24,900,000	\$ 590,141,870

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 1,149,384,024
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 1,404,765,476
Total Deductions from Revenues	1,173,666,526
Net Patient Revenue	231,098,950
Total Other Operating Revenues	11,182,219
Total Operating Revenue	242,281,169
Total Operating Expenses	376,819,556
Net Operating Income (Loss)	(134,538,387)
Total Non-Operating Revenue	128,888,168
Total Non-Operating Expenses	12,630,038
Net Non-Operating Income	116,258,130
Net Income Before Extraordinary Items	(18,280,257)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(18,280,257)
Transfers In from the County	12,286,891
Transfers Out to the County	4,381,122
Net Transfers In (Out)	7,905,769
Net Income (Loss)	\$ (10,374,488)
Current Year Capital Outlay (Enterprise Activity)	\$ 13,707,329

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 2009-10
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	\$ 2,268,732
Total Operating Expenses	2,271,927
Net Operating Income (Loss)	(3,195)
Total Non-Operating Revenue	2,604,329
Total Non-Operating Expenses	2,138,009
Income (Loss) Before Operating Transfers	463,125
Transfers In from the County	246,219
Transfers Out to the County	907,112
Net Transfers In (Out)	(660,893)
Net Income (Loss)	\$ (197,768)
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	\$ 51,813,335
Total Operating Expenses	47,584,728
Net Operating Income (Loss)	4,228,607
Total Non-Operating Revenues	2,161,787
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	6,390,394
Transfers In from the County	—
Transfers Out to the County	312,223
Net Transfers In (Out)	(312,223)
Net Income (Loss)	\$ 6,078,171
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: Revenues for Tobacco 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

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Sacramento

Taxes			Federal	
Property Taxes			Public Assistance Administration	95,795,045
County Wide Secured and Unsecured	\$	207,692,398	Public Assistance Programs	325,406,850
Less Than County Wide Funds - Secured and Unsecured		18,147,036	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		133,046,661	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		600,951	Health Grants	88,196,214
Total Property Taxes		359,487,046	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	586,621
Sales and Use Taxes		58,356,856	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		38,674,079	DEA Programs/Drug and Alcohol Programs	613,270
Property Transfer		5,842,709	District Attorney Programs	10,549,532
Transient Lodging		4,467,284	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	10,107,439
Utility Users Tax		16,017,827	Other	51,761,050
Other		—	Total Federal	583,016,021
Total Other Taxes		123,358,755	Other Aid	
Total Taxes		482,845,801	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	26,940,348
Operations		379,500	Total Other Aid	26,940,348
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		379,500	Assessments and Tax Collection Fees	2,869,094
Licenses, Permits and Franchises			Property Tax Administrative Fees	7,814,662
Animal Licenses		471,373	Auditing and Accounting Fees	4,536,624
Business Licenses		18,617,912	Communication Services	132,055
Construction Permits		10,224,919	Election Services	360,168
Road Privileges and Permits		2,337,160	Legal Services	—
Zoning Permits		302,170	Planning and Engineering Services	6,785,140
Franchises		5,166,069	Agricultural Services	—
Other		21,373	Civil Process Services	1,341,470
Total Licenses Permits and Franchises		37,140,976	Court Fees and Costs	29,312,568
Fines, Forfeitures and Penalties			Booking Fees	2,919,968
Vehicle Code Fines		8,213,469	Estate Fees	640,448
Other Court Fines		9,827,374	Humane Services	579,017
Forfeitures and Penalties		3,876,790	Law Enforcement Services	38,130,937
Penalties and Cost on Delinquent Taxes		21,701,297	Recording Fees	7,200,050
Total Fines, Forfeitures and Penalties		43,618,930	Road and Street Services	1,466,264
Revenue from Use of Money and Property			Health Fees	2,220,698
Interest		5,194,683	Mental Health Services	3,009,786
Rents and Concessions		4,930,529	California Children Services	839,663
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		10,125,212	Institutional Care and Services	27,361,634
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	9,449,515
Highway Users Tax		20,598,969	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	22,017,362
Realignment from the Vehicle License Fee Fund		51,044,076	Building Maintenance and Grounds	13,106,339
Public Assistance Administration		134,291,317	Administrative Services	9,775,070
Public Assistance Programs		180,254,933	Other	29,904,111
Realignment for Social Services		77,632,246	Total Charges for Current Services	221,772,643
Health:			Miscellaneous Revenue	
Aid for Mental Health		20,271,198	Other Sales	1,708,873
Realignment for Mental Health		25,517,034	Tobacco Settlement	5,156,384
Medically Indigent Adults		—	Welfare Repayments	5,051,268
Alcohol and Drug Abuse		1,800,228	Cancelled Warrants	—
Other Aid for Health		14,655,960	Other	17,996,419
Realignment for Health Services		10,969,030	Total Miscellaneous Revenue	29,912,944
Homeowners' Property Tax Relief		3,134,621	Other Financing Sources	
Open Space Tax Relief		15	Sale of Fixed Assets	520,686
SB90 Mandated Costs		1,860,092	Proceeds from the Sale of Bonds	—
Public Safety Fund		84,994,430	Other Long-Term Debt Proceeds	34,462,891
Other:			Total Other Financing Sources	34,983,577
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,041,841	Total General County Revenues Before Transfers	2,181,205,663
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	4,045,451
District Attorney Programs		7,562,889	Operating Transfers Between Funds Other Than Governmental and Enterprise	173,610
Law Enforcement		20,239,645	Total General County Revenues and Transfers In	\$ 2,185,424,724
Other		54,601,187		
Total State		710,469,711		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Sacramento

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,625,435	Total Roads	108,481,516
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,916,295	Total Transportation Systems	—
Other	289,733	Total Parking Facilities	—
Total Legislative and Administrative	6,831,463	Total Public Ways and Facilities	108,481,516
Finance		Health	
Auditor-Controller	5,627,013	Total Public Health	236,573,206
Treasurer-Tax Collector	7,566,135	Total Medical Care	126,634,456
Assessor	13,072,657	Total Mental Health	155,250,917
Other	7,635,940	Total Drug and Alcohol Abuse Services	20,320,453
Total Finance	33,901,745	Total Health	538,779,032
Counsel		Sanitation	
County Counsel	4,089,744	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,089,744	Public Assistance	
Total Personnel	13,401,126	Welfare	
Total Elections	6,114,537	Administration	222,928,997
Total Communications	—	Aid Programs - Cash (Grants)	356,939,103
Total Property Management	16,179	Total Welfare	579,868,100
Plant Acquisition		Social Services	
Jails	23,579,053	Administration and Programs	25,746,059
Courts	153,197	Other	—
Other	5,917,948	Total Social Services	25,746,059
Total Plant Acquisition	29,650,198	General Relief	
Total Promotion	15,227,748	Aid to Indigents	17,228,620
Total Other General	12,815,398	Indigent Burial	—
Total General	122,048,138	Total General Relief	17,228,620
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	14,754,566	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,183,342	Workforce Investment Act (WIA)	—
Other Trial Court	38,219,236	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	232,354	Total Public Assistance	622,842,779
District Attorney-Prosecution	60,894,723	Education	
District Attorney-Family Support	30,903,489	Total School Administration	—
Public Defender	38,121,867	Total Library Services	15,303,585
Court Appointed Counsel	—	Total Agricultural Education	324,105
Other	3,381,629	Total Other Education	—
Total Judicial	188,691,206	Total Education	15,627,690
Total Police Protection	175,950,676	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	14,395,468
Adult Detention	110,681,903	Total Cultural Services	—
Juvenile Detention	78,906,088	Total Veterans Memorial Building	—
Probation	33,365,624	Total Small Craft Harbors	—
Total Detention and Correction	222,953,615	Total Recreation and Cultural	14,395,468
Total Fire Protection	133,852	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	31,205,769
Protective Inspection		Total Interest on Long-Term Debt	93,771,538
Agricultural Commissioner	3,945,501	Total Interest on Short-Term Notes and Warrants	1,136,979
Building Inspector	9,431,581	Total Debt Service	126,114,286
Other	—	Total General County Expenditures Before Transfers	2,181,703,524
Total Protective Inspection	13,377,082	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	228,833	Operating Transfers Between Funds Other Than	—
Recorder	7,810,930	Governmental and Enterprise	—
Coroner	5,842,341	Total General County Expenditures and Transfers Out	\$ 2,181,703,524
Emergency Services	5,087,409		
Planning and Zoning	6,295,773		
Pound	3,152,666		
Other	3,890,232		
Total Other Protection	32,308,184		
Total Public Protection	633,414,615		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,758,616,880	\$ 355,844,889	\$ 1,402,771,991

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sacramento

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Funding	1995	1998	2022	\$ 538,060,208	\$ 538,060,208	\$ 187,285,424	\$ 350,774,784
Pension Funding 2003	2003	2006	2023	152,320,645	152,320,645	54,879,315	97,441,330
Pension Funding 2004	2004	2006	2033	426,131,120	420,000,000	357,598,000	62,402,000
Pension Bonds 2008	2008	2009	2031	359,165,000	359,165,000	1,150,000	358,015,000
Pension Bonds 2009	2009	2010	2015	49,760,000	49,760,000	—	49,760,000
Total Pension Obligation Bonds				1,525,436,973	1,519,305,853	600,912,739	918,393,114
Revenue Bonds							
Airport 2008	2008	2008	2041	585,625,000	327,510,000	15,680,000	311,830,000
Airport Series 2009A	2009	2039	2041	31,115,000	31,115,000	—	31,115,000
Airport Series 2009B	2009	2012	2039	170,685,000	170,685,000	—	170,685,000
Airport Series 2009C	2009	2035	2041	112,860,000	112,860,000	—	112,860,000
Airport Series 2009D	2009	2010	2035	165,390,000	165,390,000	—	165,390,000
Total Revenue Bonds				1,065,675,000	807,560,000	15,680,000	791,880,000
Special Assessment Bonds							
1911 Act - Sewer Improvements	1977	1992	2008	1,398,010	141,963	141,051	912
Total Special Assessment Bonds				1,398,010	141,963	141,051	912
Other Long-Term Debt Schedule							
Parking	—	—	—	—	—	—	—
Building Inpsection	—	—	—	—	—	—	371,127
Cisco Network Switches	—	—	—	—	—	—	195,803
Compensated Absences	—	—	—	—	—	—	86,217,338
Landfill Liability	—	—	—	—	—	—	16,423,000
Total Other Long-Term Debt Schedule				—	—	—	103,207,268
County Total Bonds and Other Long-Term Debt				\$ 2,592,509,983	\$ 2,327,007,816	\$ 616,733,790	\$ 1,813,481,294
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 575,890,369					

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 133,967
Local Cash Grants	1,309,405
State Cash Grants	—
Federal Cash Grants	312,962
Other Revenues	23,638
Total Revenues	1,779,972
Purchased Transportation	1,347,898
Other Expenses	323,476
Total Expenses	1,671,374
Net Transit Income (Loss)	108,598
Gain or Loss on Disposal of Fixed Assets	18,334
Total Operator Net Income (Loss)	\$ 126,932
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 2009-10
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	\$	129,716,803
Total Operating Expenses		110,308,231
Net Operating Income (Loss)		19,408,572
Total Non-Operating Revenue		29,993,326
Total Non-Operating Expenses		17,806,118
Income (Loss) Before Operating Transfers		31,595,780
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	31,595,780
Current Year Capital Outlay (Enterprise Activity)	\$	321,349,532

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	62,157,359
Total Operating Expenses		56,056,568
Net Operating Income (Loss)		6,100,791
Total Non-Operating Revenues		2,606,173
Total Non-Operating Expenses		1,466,074
Income (Loss) Before Operating Transfers		7,240,890
Transfers In from the County		—
Transfers Out to the County		4,045,451
Net Transfers In (Out)		(4,045,451)
Net Income (Loss)	\$	3,195,439
Current Year Capital Outlay (Enterprise Activity)	\$	9,503,303

Other Enterprise Statement of Revenues and Expenses: Parking		
Total Operating Revenue	\$	3,062,187
Total Operating Expense		2,206,934
Net Operating Income (Loss)		855,253
Total Non-Operating Revenue		2,736
Total Non-Operating Expenses		865,580
Income (Loss) Before Operating Transfers		(7,591)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(7,591)
Current Year Capital Outlay	\$	—

Comments

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

- The county included an unsubstantiated \$212.4 million fund balance adjustment, which represents 51.7% of the ending fund balance. The county reported the adjustment to reconcile the beginning balance to prior year balances.

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of San Benito

Taxes			Federal	
Property Taxes			Public Assistance Administration	3,573,903
County Wide Secured and Unsecured	\$	6,994,430	Public Assistance Programs	7,711,332
Less Than County Wide Funds - Secured and Unsecured		836,293	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		4,923,089	Workforce Investment Act (WIA)	2,261,174
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		58,379	Health Grants	—
Total Property Taxes		12,812,191	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,401,380	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		225,373	District Attorney Programs	—
Transient Lodging		82,005	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		259	Road Projects	—
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	607,509
Other		432	Total Federal	14,153,918
Total Other Taxes		1,709,449	Other Aid	
Total Taxes		14,521,640	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	—
Operations		300,990	Total Other Aid	—
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		300,990	Assessments and Tax Collection Fees	177,764
Licenses, Permits and Franchises			Property Tax Administrative Fees	570,172
Animal Licenses		—	Auditing and Accounting Fees	531,080
Business Licenses		—	Communication Services	1,066,687
Construction Permits		173,474	Election Services	21,139
Road Privileges and Permits		5,132	Legal Services	136,156
Zoning Permits		126,999	Planning and Engineering Services	1,321,706
Franchises		431,446	Agricultural Services	293,887
Other		65,270	Civil Process Services	19,143
Total Licenses Permits and Franchises		802,321	Court Fees and Costs	439,686
Fines, Forfeitures and Penalties			Booking Fees	16,873
Vehicle Code Fines		149,035	Estate Fees	4,553
Other Court Fines		476,172	Humane Services	—
Forfeitures and Penalties		27,917	Law Enforcement Services	1,154,121
Penalties and Cost on Delinquent Taxes		80,622	Recording Fees	292,635
Total Fines, Forfeitures and Penalties		733,746	Road and Street Services	292,078
Revenue from Use of Money and Property			Health Fees	604,437
Interest		338,089	Mental Health Services	123,508
Rents and Concessions		2,400	California Children Services	—
Royalties		58,620	Sanitation Services	—
Total Revenue from the Use of Money and Property		399,109	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	62,490
State			Park and Recreation Fees	28,596
Highway Users Tax		1,146,111	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,124,361	Building Maintenance and Grounds	—
Public Assistance Administration		5,041,628	Administrative Services	—
Public Assistance Programs		3,893,653	Other	—
Realignment for Social Services		1,727,663	Total Charges for Current Services	7,156,711
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,921,042	Other Sales	—
Realignment for Mental Health		684,212	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		742,107	Cancelled Warrants	—
Other Aid for Health		2,395,033	Other	—
Realignment for Health Services		457,351	Total Miscellaneous Revenue	—
Homeowners' Property Tax Relief		72,326	Other Financing Sources	
Open Space Tax Relief		22	Sale of Fixed Assets	8,548
SB90 Mandated Costs		62,091	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,111,395	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	8,548
Supplemental Law Enforcement Services Fund (SLESF/COPS)		272,963	Total General County Revenues Before Transfers	68,386,717
Office of Criminal Justice and Planning Programs		205,817	Transfers In	
Library		34,763	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		906,902	Total General County Revenues and Transfers In	\$ 68,386,717
Other		7,510,294		
Total State		30,309,734		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of San Benito

General		Public Ways and Facilities	
Board of Supervisors	\$ 350,852	Total Roads	7,956,585
Clerk of the Board	165,881	Total Transportation Terminals	—
Administrative Officer	582,408	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,099,141	Total Public Ways and Facilities	7,956,585
Finance		Health	
Auditor-Controller	1,089,868	Total Public Health	4,143,529
Treasurer-Tax Collector	659,443	Total Medical Care	—
Assessor	1,304,380	Total Mental Health	4,700,954
Other	1,081,330	Total Drug and Alcohol Abuse Services	1,218,815
Total Finance	4,135,021	Total Health	10,063,298
Counsel		Sanitation	
County Counsel	1,024,056	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,024,056	Public Assistance	
Total Personnel	511,627	Welfare	
Total Elections	489,757	Administration	5,214,612
Total Communications	1,565,093	Aid Programs - Cash (Grants)	9,457,441
Total Property Management	2,094,930	Total Welfare	14,672,053
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	2,460,295
Courts	—	Other	81,792
Other	—	Total Social Services	2,542,087
Total Plant Acquisition	—	General Relief	
Total Promotion	—	Aid to Indigents	1,050
Total Other General	1,221,396	Indigent Burial	—
Total General	12,141,021	Total General Relief	1,050
Public Protection		Total Care of Court Wards	25,245
Judicial		Total Veteran Services	68,482
Trial Court Maintenance of Effort (MOE)	270,940	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	3,382,203
Other Trial Court	—	Other	1,248,157
County Clerk	98,582	Total Other Public Assistance	4,630,360
Grand Jury (Including Audit)	18,764	Total Public Assistance	21,939,277
District Attorney-Prosecution	1,427,009	Education	
District Attorney-Family Support	1,652,845	Total School Administration	—
Public Defender	1,023,669	Total Library Services	725,825
Court Appointed Counsel	—	Total Agricultural Education	72,941
Other	111,858	Total Other Education	—
Total Judicial	4,603,667	Total Education	798,766
Total Police Protection	5,692,057	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	258,527
Adult Detention	3,947,188	Total Cultural Services	—
Juvenile Detention	1,384,639	Total Veterans Memorial Building	—
Probation	1,899,398	Total Small Craft Harbors	—
Total Detention and Correction	7,231,225	Total Recreation and Cultural	258,527
Total Fire Protection	1,423,088	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	210,000
Protective Inspection		Total Interest on Long-Term Debt	24,640
Agricultural Commissioner	1,055,123	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	171,214	Total Debt Service	234,640
Other	—	Total General County Expenditures Before Transfers	77,546,557
Total Protective Inspection	1,226,337	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	346,772	Governmental and Enterprise	—
Coroner	48,833	Total General County Expenditures and Transfers Out	\$ 77,546,557
Emergency Services	949,599		
Planning and Zoning	2,350,190		
Pound	279,794		
Other	2,881		
Total Other Protection	3,978,069		
Total Public Protection	24,154,443		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 26,632,510	\$ 21,238,850	\$ 5,393,660

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of San Benito

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 3,280,237
Post Closure Landfill Liability	—	—	—	—	—	—	4,205,041
Total Other Long-Term Debt Schedule				—	—	—	<u>7,485,278</u>
County Total Bonds and Other Long-Term Debt				<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 7,485,278</u>
Total Future Principal and Interest Balance Due							
Total Lease Obligations		<u>\$</u>	<u>475,130</u>				

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
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	\$ 168,057
Local Cash Grants	849,428
State Cash Grants	303,049
Federal Cash Grants	243,187
Other Revenues	4,774
Total Revenues	<u>1,568,495</u>
Purchased Transportation	1,075,845
Other Expenses	857,933
Total Expenses	<u>1,933,778</u>
Net Transit Income (Loss)	<u>(365,283)</u>
Gain or Loss on Disposal of Fixed Assets	(168,751)
Total Operator Net Income (Loss)	<u>\$ (534,034)</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 1,316,108
Total Operating Expenses	902,830
Net Operating Income (Loss)	413,278
Total Non-Operating Revenues	138,738
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	552,016
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 552,016
Current Year Capital Outlay (Enterprise Activity)	\$ 204,914

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 2009-10
Statement of County Revenues
County of San Bernardino

Taxes			Federal	
Property Taxes			Public Assistance Administration	164,100,917
County Wide Secured and Unsecured	\$	206,549,232	Public Assistance Programs	231,846,636
Less Than County Wide Funds - Secured and Unsecured		12,865,210	Health Administration	52,578,054
Property Tax In-Lieu of Vehicle License Fees		212,183,476	Workforce Investment Act (WIA)	25,354,399
Voter Approved Indebtedness		—	Community Development Block Grant	17,003,553
Prior Year Secured and Unsecured		13,133,888	Health Grants	28,962,326
Total Property Taxes		444,731,806	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		12,527,759	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	13,762,876
Property Transfer		5,692,883	District Attorney Programs	746,761
Transient Lodging		1,169,393	Aging Programs	10,014,695
Timber Yield		—	Senior Citizens Programs	—
Aircraft		809,660	Road Projects	892,118
Construction Development Taxes		—	Law Enforcement	40,730,023
Utility Users Tax		—	Other	37,506,222
Other		5,759,542	Total Federal	623,498,580
Total Other Taxes		25,959,237	Other Aid	
Total Taxes		470,691,043	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	—
Operations		3,117,329	Total Other Aid	—
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		3,117,329	Assessments and Tax Collection Fees	6,527,224
Licenses, Permits and Franchises			Property Tax Administrative Fees	14,314,304
Animal Licenses		701,744	Auditing and Accounting Fees	3,875,153
Business Licenses		104,379	Communication Services	129,412
Construction Permits		650,353	Election Services	2,615,536
Road Privileges and Permits		327,963	Legal Services	7,920,408
Zoning Permits		—	Planning and Engineering Services	3,110,505
Franchises		5,469,755	Agricultural Services	1,616,985
Other		9,654,653	Civil Process Services	1,541,831
Total Licenses Permits and Franchises		16,908,847	Court Fees and Costs	11,763,404
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		502,820	Estate Fees	211,055
Other Court Fines		18,018,956	Humane Services	1,346,626
Forfeitures and Penalties		4,816,841	Law Enforcement Services	136,858,289
Penalties and Cost on Delinquent Taxes		5,817,756	Recording Fees	10,949,371
Total Fines, Forfeitures and Penalties		29,156,373	Road and Street Services	1,934,249
Revenue from Use of Money and Property			Health Fees	46,301,175
Interest		41,135,077	Mental Health Services	674,078
Rents and Concessions		4,199,915	California Children Services	—
Royalties		—	Sanitation Services	838,805
Total Revenue from the Use of Money and Property		45,334,992	Institutional Care and Services	4,024,611
Aid from Other Governmental Agencies			Library Services	1,202,497
State			Park and Recreation Fees	7,328,843
Highway Users Tax		26,811,560	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	183,057
Realignment from the Vehicle License Fee Fund		58,233,830	Building Maintenance and Grounds	3,368,768
Public Assistance Administration		85,160,253	Administrative Services	3,367,458
Public Assistance Programs		183,603,644	Other	49,658,171
Realignment for Social Services		72,091,494	Total Charges for Current Services	321,661,815
Health:			Miscellaneous Revenue	
Aid for Mental Health		137,607,214	Other Sales	241,841
Realignment for Mental Health		28,675,561	Tobacco Settlement	17,315,123
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		5,410,138	Cancelled Warrants	—
Other Aid for Health		42,610,753	Other	20,259,733
Realignment for Health Services		12,845,582	Total Miscellaneous Revenue	37,816,697
Homeowners' Property Tax Relief		2,513,925	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	918,799
SB90 Mandated Costs		1,370,208	Proceeds from the Sale of Bonds	—
Public Safety Fund		115,899,996	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	918,799
Supplemental Law Enforcement Services Fund (SLESF/COPS)		4,857,961	Total General County Revenues Before Transfers	2,430,483,173
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		828,902	Total Transfers In from Enterprises	—
District Attorney Programs		6,119,684	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		4,517,471	Total General County Revenues and Transfers In	\$ 2,430,483,173
Other		92,220,522		
Total State		881,378,698		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of San Bernardino

General		Public Ways and Facilities	
Board of Supervisors	\$ 12,136,589	Total Roads	64,771,157
Clerk of the Board	1,967,202	Total Transportation Terminals	—
Administrative Officer	5,401,873	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	19,505,664	Total Public Ways and Facilities	64,771,157
Finance		Health	
Auditor-Controller	15,044,526	Total Public Health	82,791,318
Treasurer-Tax Collector	17,900,394	Total Medical Care	43,985,575
Assessor	19,594,301	Total Mental Health	178,068,821
Other	1,281,862	Total Drug and Alcohol Abuse Services	19,077,026
Total Finance	53,821,083	Total Health	323,922,740
Counsel		Sanitation	
County Counsel	7,992,017	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	7,992,017	Public Assistance	
Total Personnel	12,553,674	Welfare	
Total Elections	5,786,651	Administration	361,963,128
Total Communications	—	Aid Programs - Cash (Grants)	451,084,172
Total Property Management	29,549,787	Total Welfare	813,047,300
Plant Acquisition		Social Services	
Jails	29,053,604	Administration and Programs	1,360,978
Courts	49,567,441	Other	—
Other	—	Total Social Services	1,360,978
Total Plant Acquisition	78,621,045	General Relief	
Total Promotion	—	Aid to Indigents	1,410,922
Total Other General	23,315,376	Indigent Burial	—
Total General	231,145,297	Total General Relief	1,410,922
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	1,350,646
Trial Court Maintenance of Effort (MOE)	23,391,286	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	3,670,915	Workforce Investment Act (WIA)	25,394,979
Other Trial Court	1,950,487	Other	43,113,812
County Clerk	—	Total Other Public Assistance	68,508,791
Grand Jury (Including Audit)	362,288	Total Public Assistance	885,678,637
District Attorney-Prosecution	65,675,512	Education	
District Attorney-Family Support	37,051,102	Total School Administration	2,876,738
Public Defender	32,344,280	Total Library Services	16,088,409
Court Appointed Counsel	9,195,622	Total Agricultural Education	—
Other	3,107,462	Total Other Education	—
Total Judicial	176,748,954	Total Education	18,965,147
Total Police Protection	272,472,954	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	10,624,625
Adult Detention	123,158,611	Total Cultural Services	3,449,315
Juvenile Detention	56,872,762	Total Veterans Memorial Building	—
Probation	54,596,491	Total Small Craft Harbors	—
Total Detention and Correction	234,627,864	Total Recreation and Cultural	14,073,940
Total Fire Protection	2,049,581	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	44,599,750
Protective Inspection		Total Interest on Long-Term Debt	24,100,157
Agricultural Commissioner	5,755,469	Total Interest on Short-Term Notes and Warrants	1,966,030
Building Inspector	4,328,973	Total Debt Service	70,665,937
Other	—	Total General County Expenditures Before Transfers	2,341,330,188
Total Protective Inspection	10,084,442	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	56,468,892
Local Agency Formation Commission (LAFCO)	333,805	Operating Transfers Between Funds Other Than	—
Recorder	7,523,273	Governmental and Enterprise	9,344,596
Coroner	6,192,803	Total General County Expenditures and Transfers Out	\$ 2,407,143,676
Emergency Services	—		
Planning and Zoning	10,674,630		
Pound	5,840,264		
Other	5,558,763		
Total Other Protection	36,123,538		
Total Public Protection	732,107,333		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 8,103,780,345	\$ 586,105,811	\$ 7,517,674,534

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 346,541,605	\$ 152,891,014	\$ 193,650,591
Pension Obligation Bonds 2004	2004	2004	2023	463,895,000	458,663,644	164,148,644	294,515,000
POB Refunding 2008	2008	2009	2024	160,900,000	160,700,482	505,482	160,195,000
Total Pension Obligation Bonds				1,011,060,591	965,905,731	317,545,140	648,360,591
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	154,329,554
Total Other Long-Term Debt Schedule				—	—	—	154,329,554
County Total Bonds and Other Long-Term Debt				\$ 1,011,060,591	\$ 965,905,731	\$ 317,545,140	\$ 802,690,145
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	1,083,723,154				

* Maximum Repayment Obligation, Ending 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	\$ 1,247,067,481
Total Deductions from Revenues	1,011,525,014
Net Patient Revenue	235,542,467
Total Other Operating Revenues	152,451,657
Total Operating Revenue	387,994,124
Total Operating Expenses	423,771,808
Net Operating Income (Loss)	(35,777,684)
Total Non-Operating Revenue	25,382,071
Total Non-Operating Expenses	28,191,057
Net Non-Operating Income	(2,808,986)
Net Income Before Extraordinary Items	(38,586,670)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(38,586,670)
Transfers In from the County	56,468,892
Transfers Out to the County	—
Net Transfers In (Out)	56,468,892
Net Income (Loss)	\$ 17,882,222
Current Year Capital Outlay (Enterprise Activity)	\$ 27,809,797

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 2009-10
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	\$	3,295,648
Total Operating Expenses		3,603,075
Net Operating Income (Loss)		(307,427)
Total Non-Operating Revenue		1,060,033
Total Non-Operating Expenses		2,026,717
Income (Loss) Before Operating Transfers		(1,274,111)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(1,274,111)
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	\$	46,751,193
Total Operating Expenses		58,490,871
Net Operating Income (Loss)		(11,739,678)
Total Non-Operating Revenues		12,206,293
Total Non-Operating Expenses		6,811,018
Income (Loss) Before Operating Transfers		(6,344,403)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(6,344,403)
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 1989, county voters approved an additional 1/2-cent (\$0.005) local sales tax, referred to as Measure I. This revenue provides funds for transportation projects throughout San Bernardino County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure I revenue in the amount of \$5.8 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of San Diego

Taxes			Federal	
Property Taxes			Public Assistance Administration	220,337,096
County Wide Secured and Unsecured	\$	506,393,406	Public Assistance Programs	409,340,803
Less Than County Wide Funds - Secured and Unsecured		28,004,554	Health Administration	25,061,158
Property Tax In-Lieu of Vehicle License Fees		308,841,740	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	7,450,631
Prior Year Secured and Unsecured		23,980,125	Health Grants	105,598,272
Total Property Taxes		867,219,825	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		20,620,334	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	7,103,994
Property Transfer		13,556,060	District Attorney Programs	—
Transient Lodging		2,423,390	Aging Programs	11,648,253
Timber Yield		—	Senior Citizens Programs	3,204,355
Aircraft		3,405,848	Road Projects	6,067,669
Construction Development Taxes		—	Law Enforcement	34,602,493
Utility Users Tax		—	Other	15,530,450
Other		15,448	Total Federal	845,945,174
Total Other Taxes		40,021,080	Other Aid	
Total Taxes		907,240,905	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	115,980,986
Operations		—	Total Other Aid	115,980,986
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	2,394,171
Licenses, Permits and Franchises			Property Tax Administrative Fees	11,760,789
Animal Licenses		2,260,273	Auditing and Accounting Fees	13,195,984
Business Licenses		12,371,370	Communication Services	465,540
Construction Permits		2,701,015	Election Services	1,973,809
Road Privileges and Permits		402,524	Legal Services	11,049,218
Zoning Permits		—	Planning and Engineering Services	19,713,154
Franchises		5,244,204	Agricultural Services	—
Other		19,450,588	Civil Process Services	1,799,729
Total Licenses Permits and Franchises		42,429,974	Court Fees and Costs	64,031,135
Fines, Forfeitures and Penalties			Booking Fees	2,671,071
Vehicle Code Fines		858,354	Estate Fees	1,231,467
Other Court Fines		32,461,527	Humane Services	10,438,677
Forfeitures and Penalties		279,146	Law Enforcement Services	85,733,631
Penalties and Cost on Delinquent Taxes		43,167,366	Recording Fees	15,126,990
Total Fines, Forfeitures and Penalties		76,766,393	Road and Street Services	16,464,382
Revenue from Use of Money and Property			Health Fees	22,434,614
Interest		31,989,489	Mental Health Services	—
Rents and Concessions		14,568,632	California Children Services	—
Royalties		56,186	Sanitation Services	9,001,809
Total Revenue from the Use of Money and Property		46,614,307	Institutional Care and Services	33,745,098
Aid from Other Governmental Agencies			Library Services	1,819,880
State			Park and Recreation Fees	3,730,394
Highway Users Tax		42,166,358	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	8,284,723
Realignment from the Vehicle License Fee Fund		92,162,190	Building Maintenance and Grounds	—
Public Assistance Administration		142,975,172	Administrative Services	93,337
Public Assistance Programs		238,453,317	Other	17,813,761
Realignment for Social Services		94,181,952	Total Charges for Current Services	354,973,363
Health:			Miscellaneous Revenue	
Aid for Mental Health		113,813,005	Other Sales	687,099
Realignment for Mental Health		47,462,481	Tobacco Settlement	401,636
Medically Indigent Adults		—	Welfare Repayments	685,724
Alcohol and Drug Abuse		24,445,377	Cancelled Warrants	—
Other Aid for Health		11,687,314	Other	25,327,113
Realignment for Health Services		24,970,867	Total Miscellaneous Revenue	27,101,572
Homeowners' Property Tax Relief		5,266,039	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	357,180
SB90 Mandated Costs		7,132,381	Proceeds from the Sale of Bonds	—
Public Safety Fund		188,225,767	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	357,180
Supplemental Law Enforcement Services Fund (SLESF/COPS)		7,184,951	Total General County Revenues Before Transfers	3,553,661,527
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		6,646,274		
Other		89,478,228	Total General County Revenues and Transfers In	\$ 3,553,661,527
Total State		1,136,251,673		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of San Diego

General		Public Ways and Facilities	
Board of Supervisors	\$ 6,210,366	Total Roads	97,341,896
Clerk of the Board	4,294,974	Total Transportation Terminals	—
Administrative Officer	20,091,113	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	30,596,453	Total Public Ways and Facilities	97,341,896
Finance		Health	
Auditor-Controller	22,200,486	Total Public Health	123,817,992
Treasurer-Tax Collector	13,668,478	Total Medical Care	126,885,266
Assessor	36,883,620	Total Mental Health	263,344,488
Other	28,070,329	Total Drug and Alcohol Abuse Services	41,211,856
Total Finance	100,822,913	Total Health	555,259,602
Counsel		Sanitation	
County Counsel	19,041,699	Total Refuse Collection and Disposal	7,084,607
Other	—	Total Sanitation	7,084,607
Total Counsel	19,041,699	Public Assistance	
Total Personnel	16,507,992	Welfare	
Total Elections	13,108,085	Administration	138,541,390
Total Communications	126,457,633	Aid Programs - Cash (Grants)	406,013,180
Total Property Management	64,906,997	Total Welfare	544,554,570
Plant Acquisition		Social Services	
Jails	965,051	Administration and Programs	396,815,661
Courts	11,213,422	Other	—
Other	105,106,451	Total Social Services	396,815,661
Total Plant Acquisition	117,284,924	General Relief	
Total Promotion	2,604,518	Aid to Indigents	2,044,891
Total Other General	—	Indigent Burial	—
Total General	491,331,214	Total General Relief	2,044,891
Public Protection		Total Care of Court Wards	10,613,698
Judicial		Total Veteran Services	849,110
Trial Court Maintenance of Effort (MOE)	56,997,064	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	3,421,983	Workforce Investment Act (WIA)	—
Other Trial Court	59,671,322	Other	78,377,963
County Clerk	—	Total Other Public Assistance	78,377,963
Grand Jury (Including Audit)	519,951	Total Public Assistance	1,033,255,893
District Attorney-Prosecution	121,879,949	Education	
District Attorney-Family Support	41,179,265	Total School Administration	—
Public Defender	68,248,564	Total Library Services	29,854,871
Court Appointed Counsel	—	Total Agricultural Education	838,653
Other	305,540	Total Other Education	—
Total Judicial	352,223,638	Total Education	30,693,524
Total Police Protection	233,490,125	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	21,629,957
Adult Detention	186,201,898	Total Cultural Services	—
Juvenile Detention	40,223,838	Total Veterans Memorial Building	—
Probation	89,858,544	Total Small Craft Harbors	—
Total Detention and Correction	316,284,280	Total Recreation and Cultural	21,629,957
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	163,523,177
Protective Inspection		Total Interest on Long-Term Debt	62,894,357
Agricultural Commissioner	13,985,697	Total Interest on Short-Term Notes and Warrants	4,387,778
Building Inspector	—	Total Debt Service	230,805,312
Other	—	Total General County Expenditures Before Transfers	3,480,891,268
Total Protective Inspection	13,985,697	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	342,880	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	10,409,419	Total General County Expenditures and Transfers Out	\$ 3,480,891,268
Emergency Services	5,214,813		
Planning and Zoning	69,871,874		
Pound	11,666,537		
Other	—		
Total Other Protection	97,505,523		
Total Public Protection	1,013,489,263		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 3,851,747,313	\$ 1,263,766,426	\$ 2,587,980,887

Table 6. Counties Annual Report — Fiscal Year 2009-10
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							
POB Series 2002 ABC	2002	2002	2032	\$ 737,340,000	\$ 737,340,000	\$ 635,125,000	\$ 102,215,000
POB Series 2004	2004	2004	2032	454,112,916	454,112,916	37,748,177	416,364,739
POB 2008 Refunding	2008	2009	2028	443,515,000	443,515,000	108,580,000	334,935,000
Total Pension Obligation Bonds				1,634,967,916	1,634,967,916	781,453,177	853,514,739
Special Assessment Bonds							
1915 Act - Re-Assessmt. of Dist. 97-1	1997	1997	2012	21,755,000	21,755,000	16,100,000	5,655,000
Total Special Assessment Bonds				21,755,000	21,755,000	16,100,000	5,655,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	99,966,000
Landfill Closure	—	—	—	—	—	—	20,917,000
Total Other Long-Term Debt Schedule				—	—	—	120,883,000
County Total Bonds and Other Long-Term Debt				\$ 1,656,722,916	\$ 1,656,722,916	\$ 797,553,177	\$ 980,052,739
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 403,180,244					

* Maximum Repayment Obligation, Ending 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 2009-10
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Diego

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	9,316,411
Total Operating Expenses		12,806,359
Net Operating Income (Loss)		<u>(3,489,948)</u>
Total Non-Operating Revenue		15,486,499
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		<u>11,996,551</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>11,996,551</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of San Joaquin

Taxes			Federal	
Property Taxes			Public Assistance Administration	4,455,590
County Wide Secured and Unsecured	\$	106,295,943	Public Assistance Programs	173,507,481
Less Than County Wide Funds - Secured and Unsecured		10,811,501	Health Administration	3,508,651
Property Tax In-Lieu of Vehicle License Fees		65,431,792	Workforce Investment Act (WIA)	18,749,384
Voter Approved Indebtedness		—	Community Development Block Grant	14,496,576
Prior Year Secured and Unsecured		132,888	Health Grants	—
Total Property Taxes		182,672,124	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	75,000
Sales and Use Taxes		11,993,703	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		6,718,330	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		2,178,669	District Attorney Programs	9,943,627
Transient Lodging		289,767	Aging Programs	3,005,761
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		84,921	Law Enforcement	399,218
Utility Users Tax		—	Other	4,529,634
Other		3,795	Total Federal	232,670,922
Total Other Taxes		21,269,185	Other Aid	
Total Taxes		203,941,309	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	4,407,766
Operations		—	Total Other Aid	4,407,766
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,409,457
Licenses, Permits and Franchises			Property Tax Administrative Fees	3,805,648
Animal Licenses		97,618	Auditing and Accounting Fees	63,813
Business Licenses		104,736	Communication Services	—
Construction Permits		1,629,495	Election Services	40,915
Road Privileges and Permits		81,738	Legal Services	350,362
Zoning Permits		—	Planning and Engineering Services	1,739,813
Franchises		2,460,964	Agricultural Services	479,808
Other		93,625	Civil Process Services	597,901
Total Licenses Permits and Franchises		4,468,176	Court Fees and Costs	1,814,918
Fines, Forfeitures and Penalties			Booking Fees	81,123
Vehicle Code Fines		6,593,140	Estate Fees	112,843
Other Court Fines		156,143	Humane Services	14,652
Forfeitures and Penalties		522,263	Law Enforcement Services	14,593,820
Penalties and Cost on Delinquent Taxes		3,979,012	Recording Fees	3,188,061
Total Fines, Forfeitures and Penalties		11,250,558	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	6,101,977
Interest		2,113,473	Mental Health Services	30,092,821
Rents and Concessions		671,113	California Children Services	4,268
Royalties		23,473	Sanitation Services	—
Total Revenue from the Use of Money and Property		2,808,059	Institutional Care and Services	1,523,529
Aid from Other Governmental Agencies			Library Services	297,122
State			Park and Recreation Fees	1,525,367
Highway Users Tax		9,669,734	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		21,251,865	Building Maintenance and Grounds	—
Public Assistance Administration		27,955,477	Administrative Services	239,659
Public Assistance Programs		68,551,436	Other	6,678,152
Realignment for Social Services		26,287,683	Total Charges for Current Services	74,756,029
Health:			Miscellaneous Revenue	
Aid for Mental Health		18,273,597	Other Sales	312,996
Realignment for Mental Health		10,427,494	Tobacco Settlement	6,346,685
Medically Indigent Adults		—	Welfare Repayments	1,634,776
Alcohol and Drug Abuse		1,896,627	Cancelled Warrants	29,594
Other Aid for Health		8,094,453	Other	994,876
Realignment for Health Services		156,671	Total Miscellaneous Revenue	9,318,927
Homeowners' Property Tax Relief		1,432,143	Other Financing Sources	
Open Space Tax Relief		53	Sale of Fixed Assets	—
SB90 Mandated Costs		2,925,707	Proceeds from the Sale of Bonds	—
Public Safety Fund		36,373,332	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,691,562	Total General County Revenues Before Transfers	816,785,456
Office of Criminal Justice and Planning Programs		1,840,601	Transfers In	
Library		—	Total Transfers In from Enterprises	952
District Attorney Programs		6,716,945	Operating Transfers Between Funds Other Than Governmental and Enterprise	10,792,799
Law Enforcement		3,615,948	Total General County Revenues and Transfers In	\$ 827,579,207
Other		26,002,382		
Total State		273,163,710		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of San Joaquin

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,252,309	Total Roads	29,158,141
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,102,813	Total Transportation Systems	—
Other	1,066,710	Total Parking Facilities	—
Total Legislative and Administrative	5,421,832	Total Public Ways and Facilities	29,158,141
Finance		Health	
Auditor-Controller	3,506,815	Total Public Health	34,220,686
Treasurer-Tax Collector	3,170,135	Total Medical Care	—
Assessor	9,124,539	Total Mental Health	65,462,477
Other	3,232,767	Total Drug and Alcohol Abuse Services	7,936,437
Total Finance	19,034,256	Total Health	107,619,600
Counsel		Sanitation	
County Counsel	1,072,336	Total Refuse Collection and Disposal	13,951
Other	—	Total Sanitation	13,951
Total Counsel	1,072,336	Public Assistance	
Total Personnel	2,010,704	Welfare	
Total Elections	3,500,131	Administration	106,494,338
Total Communications	—	Aid Programs - Cash (Grants)	170,566,696
Total Property Management	7,682,545	Total Welfare	277,061,034
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	35,723,175
Courts	—	Other	207,917
Other	11,398,062	Total Social Services	35,931,092
Total Plant Acquisition	11,398,062	General Relief	
Total Promotion	283,636	Aid to Indigents	2,949,034
Total Other General	(651,248)	Indigent Burial	22,110
Total General	49,752,254	Total General Relief	2,971,144
Public Protection		Total Care of Court Wards	6,581,671
Judicial		Total Veteran Services	369,947
Trial Court Maintenance of Effort (MOE)	8,701,871	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,000,601	Workforce Investment Act (WIA)	19,884,280
Other Trial Court	1,835,124	Other	—
County Clerk	—	Total Other Public Assistance	19,884,280
Grand Jury (Including Audit)	138,956	Total Public Assistance	342,799,168
District Attorney-Prosecution	31,677,729	Education	
District Attorney-Family Support	15,458,716	Total School Administration	—
Public Defender	12,977,621	Total Library Services	6,401,660
Court Appointed Counsel	4,355,216	Total Agricultural Education	332,784
Other	8,690,003	Total Other Education	—
Total Judicial	84,835,837	Total Education	6,734,444
Total Police Protection	58,381,820	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	5,720,135
Adult Detention	63,193,155	Total Cultural Services	304,500
Juvenile Detention	20,129,172	Total Veterans Memorial Building	—
Probation	16,239,447	Total Small Craft Harbors	—
Total Detention and Correction	99,561,774	Total Recreation and Cultural	6,024,635
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,463,267
Protective Inspection		Total Interest on Long-Term Debt	6,225,722
Agricultural Commissioner	4,320,435	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	6,029,199	Total Debt Service	8,688,989
Other	669,181	Total General County Expenditures Before Transfers	827,237,389
Total Protective Inspection	11,018,815	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	31,219,103
Local Agency Formation Commission (LAFCO)	209,294	Operating Transfers Between Funds Other Than	—
Recorder	2,752,497	Governmental and Enterprise	—
Coroner	1,740,609	Total General County Expenditures and Transfers Out	\$ 858,456,492
Emergency Services	2,746,574		
Planning and Zoning	13,541,970		
Pound	1,110,815		
Other	546,202		
Total Other Protection	22,647,961		
Total Public Protection	276,446,207		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 429,498,348	\$ 203,129,601	\$ 226,368,747

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 42,420,000	\$ 66,000,000
Solid Waste System Facilities	2003	2004	2022	36,830,000	36,830,000	14,665,000	22,165,000
Total Revenue Bonds				145,250,000	145,250,000	57,085,000	88,165,000
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	79,519
Compensated Absences	—	—	—	—	—	—	5,440,631
Loan	—	—	—	—	—	—	727,636
Teeter Note	—	—	—	—	—	—	28,500,000
Total Other Long-Term Debt Schedule				—	—	—	34,747,786
County Total Bonds and Other Long-Term Debt				\$ 145,250,000	\$ 145,250,000	\$ 57,085,000	\$ 122,912,786

Total Future Principal
and Interest Balance Due

Total Lease Obligations	<u>\$ 227,878,369</u>
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 499,198,873
Total Deductions from Revenues	413,285,711
Net Patient Revenue	<u>85,913,162</u>
Total Other Operating Revenues	22,807,525
Total Operating Revenue	<u>108,720,687</u>
Total Operating Expenses	199,297,159
Net Operating Income (Loss)	<u>(90,576,472)</u>
Total Non-Operating Revenue	73,965,850
Total Non-Operating Expenses	3,860,526
Net Non-Operating Income	<u>70,105,324</u>
Net Income Before Extraordinary Items	<u>(20,471,148)</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>(20,471,148)</u>
Transfers In from the County	30,635,042
Transfers Out to the County	—
Net Transfers In (Out)	<u>30,635,042</u>
Net Income (Loss)	<u>\$ 10,163,894</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 2009-10
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	\$	2,215,715
Total Operating Expenses		3,812,515
Net Operating Income (Loss)		(1,596,800)
Total Non-Operating Revenue		471,336
Total Non-Operating Expenses		194,387
Income (Loss) Before Operating Transfers		(1,319,851)
Transfers In from the County		584,061
Transfers Out to the County		—
Net Transfers In (Out)		584,061
Net Income (Loss)	\$	(735,790)
Current Year Capital Outlay (Enterprise Activity)	\$	737,090

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	17,648,369
Total Operating Expenses		19,174,296
Net Operating Income (Loss)		(1,525,927)
Total Non-Operating Revenues		83,772
Total Non-Operating Expenses		1,059,469
Income (Loss) Before Operating Transfers		(2,501,624)
Transfers In from the County		—
Transfers Out to the County		952
Net Transfers In (Out)		(952)
Net Income (Loss)	\$	(2,502,576)
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 General, reflect a negative balance of (\$651,248) due to indirect cost credits. The actual current year expenditures are \$1,092,395.
Reference: Table 6, Statement of County Expenditures
2. Informational Note: Revenues for Realignment for Health Services of \$6.0 million are reported in the Hospital Enterprise Statement of Revenues and Expenses as 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 2009-10
Statement of County Revenues
County of San Luis Obispo

Taxes			Federal	
Property Taxes			Public Assistance Administration	32,478,317
County Wide Secured and Unsecured	\$	92,814,858	Public Assistance Programs	1,033,457
Less Than County Wide Funds - Secured and Unsecured		9,454,845	Health Administration	4,719,812
Property Tax In-Lieu of Vehicle License Fees		27,251,673	Workforce Investment Act (WIA)	1,027,374
Voter Approved Indebtedness		—	Community Development Block Grant	5,452,283
Prior Year Secured and Unsecured		(186,710)	Health Grants	3,504,188
Total Property Taxes		129,334,666	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		7,228,212	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		636,670	DEA Programs/Drug and Alcohol Programs	1,826,389
Property Transfer		1,437,561	District Attorney Programs	—
Transient Lodging		5,582,396	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		421,060	Road Projects	1,176,059
Construction Development Taxes		—	Law Enforcement	2,012,446
Utility Users Tax		—	Other	4,669,655
Other		18,023	Total Federal	57,899,980
Total Other Taxes		15,323,922	Other Aid	
Total Taxes		144,658,588	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	3,538,461
Operations		—	Total Other Aid	3,538,461
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	680,737
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,972,945
Animal Licenses		376,268	Auditing and Accounting Fees	326,964
Business Licenses		103,739	Communication Services	48,605
Construction Permits		1,507,908	Election Services	119,777
Road Privileges and Permits		—	Legal Services	702,547
Zoning Permits		936,499	Planning and Engineering Services	1,212,276
Franchises		2,688,034	Agricultural Services	135,598
Other		357,374	Civil Process Services	236,390
Total Licenses Permits and Franchises		5,969,822	Court Fees and Costs	2,199,394
Fines, Forfeitures and Penalties			Booking Fees	308,286
Vehicle Code Fines		2,086,812	Estate Fees	221,548
Other Court Fines		3,129,736	Humane Services	276,867
Forfeitures and Penalties		1,149,041	Law Enforcement Services	3,518,490
Penalties and Cost on Delinquent Taxes		4,922,042	Recording Fees	2,129,233
Total Fines, Forfeitures and Penalties		11,287,631	Road and Street Services	1,301,800
Revenue from Use of Money and Property			Health Fees	2,256,813
Interest		3,065,551	Mental Health Services	209,315
Rents and Concessions		268,090	California Children Services	2,760
Royalties		—	Sanitation Services	1,808,448
Total Revenue from the Use of Money and Property		3,333,641	Institutional Care and Services	304,236
Aid from Other Governmental Agencies			Library Services	420,155
State			Park and Recreation Fees	4,094,445
Highway Users Tax		6,662,226	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		6,697,606	Building Maintenance and Grounds	—
Public Assistance Administration		24,128,693	Administrative Services	1,936,738
Public Assistance Programs		29,067,268	Other	5,694,536
Realignment for Social Services		6,295,234	Total Charges for Current Services	32,118,903
Health:			Miscellaneous Revenue	
Aid for Mental Health		17,780,413	Other Sales	248,859
Realignment for Mental Health		3,533,768	Tobacco Settlement	2,498,670
Medically Indigent Adults		481,227	Welfare Repayments	—
Alcohol and Drug Abuse		862,721	Cancelled Warrants	—
Other Aid for Health		1,287,024	Other	2,823,528
Realignment for Health Services		1,461,862	Total Miscellaneous Revenue	5,571,057
Homeowners' Property Tax Relief		860,999	Other Financing Sources	
Open Space Tax Relief		31	Sale of Fixed Assets	178,364
SB90 Mandated Costs		623,480	Proceeds from the Sale of Bonds	—
Public Safety Fund		16,735,187	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	178,364
Supplemental Law Enforcement Services Fund (SLESF/COPS)		921,399	Total General County Revenues Before Transfers	404,115,684
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		55,544	Total Transfers In from Enterprises	64,399
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	542,831
Law Enforcement		2,195,107	Total General County Revenues and Transfers In	\$ 404,722,914
Other		19,909,448		
Total State		139,559,237		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of San Luis Obispo

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,619,088	Total Roads	12,595,916
Clerk of the Board	233,233	Total Transportation Terminals	—
Administrative Officer	1,562,165	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	3,414,486	Total Public Ways and Facilities	12,595,916
Finance		Health	
Auditor-Controller	4,474,153	Total Public Health	24,792,945
Treasurer-Tax Collector	2,608,942	Total Medical Care	3,774,530
Assessor	7,753,083	Total Mental Health	33,423,020
Other	537,921	Total Drug and Alcohol Abuse Services	4,311,298
Total Finance	15,374,099	Total Health	66,301,793
Counsel		Sanitation	
County Counsel	3,594,649	Total Refuse Collection and Disposal	136,484
Other	—	Total Sanitation	136,484
Total Counsel	3,594,649	Public Assistance	
Total Personnel	2,077,947	Welfare	
Total Elections	775,602	Administration	22,234,872
Total Communications	14,222,474	Aid Programs - Cash (Grants)	29,591,678
Total Property Management	13,090,531	Total Welfare	51,826,550
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	25,199,692
Courts	—	Other	—
Other	1,371,925	Total Social Services	25,199,692
Total Plant Acquisition	1,371,925	General Relief	
Total Promotion	—	Aid to Indigents	5,739,772
Total Other General	1,396,712	Indigent Burial	37,873
Total General	55,318,425	Total General Relief	5,777,645
Public Protection		Total Care of Court Wards	5,153,956
Judicial		Total Veteran Services	397,355
Trial Court Maintenance of Effort (MOE)	1,754,132	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	587,269	Workforce Investment Act (WIA)	—
Other Trial Court	3,404,852	Other	5,660,340
County Clerk	1,682,028	Total Other Public Assistance	5,660,340
Grand Jury (Including Audit)	112,839	Total Public Assistance	94,015,538
District Attorney-Prosecution	11,998,438	Education	
District Attorney-Family Support	4,034,982	Total School Administration	—
Public Defender	5,261,518	Total Library Services	9,794,503
Court Appointed Counsel	—	Total Agricultural Education	327,950
Other	—	Total Other Education	1,117,594
Total Judicial	28,836,058	Total Education	11,240,047
Total Police Protection	27,604,120	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	6,558,302
Adult Detention	20,080,047	Total Cultural Services	—
Juvenile Detention	—	Total Veterans Memorial Building	—
Probation	9,831,677	Total Small Craft Harbors	—
Total Detention and Correction	29,911,724	Total Recreation and Cultural	6,558,302
Total Fire Protection	14,667,728	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	45,789,910
Protective Inspection		Total Interest on Long-Term Debt	5,949,015
Agricultural Commissioner	4,742,792	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	51,738,925
Other	—	Total General County Expenditures Before Transfers	417,813,607
Total Protective Inspection	4,742,792	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	33,319
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	
Recorder	506,417	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 417,846,926
Emergency Services	908,590		
Planning and Zoning	10,014,003		
Pound	2,003,605		
Other	713,140		
Total Other Protection	14,145,755		
Total Public Protection	119,908,177		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 445,057,996	\$ 287,320,689	\$ 157,737,307

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 54,315,000	\$ 82,879,398
Total Pension Obligation Bonds				<u>137,194,398</u>	<u>137,194,398</u>	<u>54,315,000</u>	<u>82,879,398</u>
State Construction Loans							
Construct Airport Hangars	2006	—	—	4,734,200	—	698,766	4,003,821
Total State Construction Loans				<u>4,734,200</u>	<u>—</u>	<u>698,766</u>	<u>4,003,821</u>
Other Long-Term Debt Schedule							
Advances From Other Funds	—	—	—	—	—	—	1,254,594
Accrued Vacation/Sick Leave - Ent.	—	—	—	—	—	—	273,625
Accrued Vacation/Sick Leave - Govt.	—	—	—	—	—	—	24,812,897
Estimated Post Closure Landfill Costs	—	—	—	—	—	—	2,559,060
Total Other Long-Term Debt Schedule				<u>—</u>	<u>—</u>	<u>—</u>	<u>28,900,176</u>
County Total Bonds and Other Long-Term Debt				<u>\$ 141,928,598</u>	<u>\$ 137,194,398</u>	<u>\$ 55,013,766</u>	<u>\$ 115,783,395</u>
Total Future Principal and Interest Balance Due							
Total Lease Obligations				<u>\$ 58,403,240</u>			

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 48,756
Local Cash Grants	954,633
State Cash Grants	—
Federal Cash Grants	8
Other Revenues	3,595
Total Revenues	<u>1,006,992</u>
Purchased Transportation	1,088,920
Other Expenses	163,123
Total Expenses	<u>1,252,043</u>
Net Transit Income (Loss)	<u>(245,051)</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ (245,051)</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 2009-10
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Luis Obispo

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,912,118
Total Operating Expenses	5,107,382
Net Operating Income (Loss)	(2,195,264)
Total Non-Operating Revenue	4,953,282
Total Non-Operating Expenses	198,891
Income (Loss) Before Operating Transfers	2,559,127
Transfers In from the County	25,000
Transfers Out to the County	33,700
Net Transfers In (Out)	(8,700)
Net Income (Loss)	\$ 2,550,427
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Golf Course

Total Operating Revenue	\$ 2,652,932
Total Operating Expense	2,680,235
Net Operating Income (Loss)	(27,303)
Total Non-Operating Revenue	7,945
Total Non-Operating Expenses	315,613
Income (Loss) Before Operating Transfers	(334,971)
Transfers In from the County	8,319
Transfers Out to the County	30,699
Net Transfers In (Out)	(22,380)
Net Income (Loss)	\$ (357,351)
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of San Mateo

Taxes				Federal		
Property Taxes				Public Assistance Administration		42,800,980
County Wide Secured and Unsecured	\$	195,084,309		Public Assistance Programs		23,805,329
Less Than County Wide Funds - Secured and Unsecured		5,355,000		Health Administration		1,123,513
Property Tax In-Lieu of Vehicle License Fees		74,022,381		Workforce Investment Act (WIA)		6,406,290
Voter Approved Indebtedness		—		Community Development Block Grant		3,426,769
Prior Year Secured and Unsecured		597,304		Health Grants		—
Total Property Taxes		275,058,994		Other:		
Other Taxes				Community Oriented Policing Services (COPS)		—
Sales and Use Taxes		17,190,367		Office of Criminal Justice and Planning Programs		823,978
Transportation Tax (Non-Transit)		—		DEA Programs/Drug and Alcohol Programs		4,868,639
Property Transfer		4,829,319		District Attorney Programs		—
Transient Lodging		873,141		Aging Programs		3,123,686
Timber Yield		984		Senior Citizens Programs		771,843
Aircraft		1,631,098		Road Projects		4,298,872
Construction Development Taxes		—		Law Enforcement		3,941,094
Utility Users Tax		—		Other		10,645,716
Other		1,671,348		Total Federal		106,036,709
Total Other Taxes		26,196,257		Other Aid		
Total Taxes		301,255,251		Other In-Lieu Taxes		33,467
Special Benefit Assessments				Other Governmental Agencies		9,738,435
Operations		—		Total Other Aid		9,771,902
Capital Outlay		—		Charges for Current Services		
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees		3,497,830
Licenses, Permits and Franchises				Property Tax Administrative Fees		3,702,385
Animal Licenses		443,144		Auditing and Accounting Fees		5,248,729
Business Licenses		3,077,057		Communication Services		18,184,600
Construction Permits		2,332,607		Election Services		2,477,970
Road Privileges and Permits		125,810		Legal Services		5,523,466
Zoning Permits		805,088		Planning and Engineering Services		1,714,403
Franchises		5,004,259		Agricultural Services		162,093
Other		744,496		Civil Process Services		187,930
Total Licenses Permits and Franchises		12,532,461		Court Fees and Costs		4,204,207
Fines, Forfeitures and Penalties				Booking Fees		61,533
Vehicle Code Fines		10,284,052		Estate Fees		1,776,010
Other Court Fines		312,555		Humane Services		247,515
Forfeitures and Penalties		1,610,228		Law Enforcement Services		18,229,008
Penalties and Cost on Delinquent Taxes		783,787		Recording Fees		3,351,882
Total Fines, Forfeitures and Penalties		12,990,622		Road and Street Services		705,613
Revenue from Use of Money and Property				Health Fees		1,629,257
Interest		4,675,729		Mental Health Services		429,877
Rents and Concessions		12,466,080		California Children Services		2,516
Royalties		—		Sanitation Services		1,956,019
Total Revenue from the Use of Money and Property		17,141,809		Institutional Care and Services		44,046,606
Aid from Other Governmental Agencies				Library Services		—
State				Park and Recreation Fees		1,469,814
Highway Users Tax		10,433,910		Other:		
Motor Vehicle In-Lieu Tax		—		Personnel Services		2,198,207
Realignment from the Vehicle License Fee Fund		21,379,806		Building Maintenance and Grounds		—
Public Assistance Administration		45,093,409		Administrative Services		3,311,925
Public Assistance Programs		28,921,216		Other		12,569,869
Realignment for Social Services		18,143,459		Total Charges for Current Services		136,889,264
Health:				Miscellaneous Revenue		
Aid for Mental Health		23,497,424		Other Sales		171,792
Realignment for Mental Health		17,717,751		Tobacco Settlement		6,900,605
Medically Indigent Adults		—		Welfare Repayments		551,210
Alcohol and Drug Abuse		—		Cancelled Warrants		—
Other Aid for Health		6,273,866		Other		20,034,242
Realignment for Health Services		597,048		Total Miscellaneous Revenue		27,657,849
Homeowners' Property Tax Relief		1,374,056		Other Financing Sources		
Open Space Tax Relief		—		Sale of Fixed Assets		1,211
SB90 Mandated Costs		9,607,894		Proceeds from the Sale of Bonds		1,857,819
Public Safety Fund		55,592,510		Other Long-Term Debt Proceeds		—
Other:				Total Other Financing Sources		1,859,030
Supplemental Law Enforcement Services Fund (SLESF/COPS)		455,065		Total General County Revenues Before Transfers		983,999,830
Office of Criminal Justice and Planning Programs		1,114,419		Transfers In		
Library		—		Total Transfers In from Enterprises		165,000
District Attorney Programs		—		Operating Transfers Between Funds Other Than		—
Law Enforcement		—		Governmental and Enterprise		—
Other		117,663,100		Total General County Revenues and Transfers In		\$ 984,164,830
Total State		357,864,933				

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of San Mateo

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,189,718	Total Roads	18,539,454
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	4,179,003	Total Transportation Systems	1,317,804
Other	1,876,828	Total Parking Facilities	—
Total Legislative and Administrative	9,245,549	Total Public Ways and Facilities	19,857,258
Finance		Health	
Auditor-Controller	7,199,527	Total Public Health	69,450,730
Treasurer-Tax Collector	6,035,746	Total Medical Care	7,031,753
Assessor	10,629,498	Total Mental Health	111,082,928
Other	789,145	Total Drug and Alcohol Abuse Services	16,443,889
Total Finance	24,653,916	Total Health	204,009,300
Counsel		Sanitation	
County Counsel	7,219,769	Total Refuse Collection and Disposal	5,370,376
Other	—	Total Sanitation	5,370,376
Total Counsel	7,219,769	Public Assistance	
Total Personnel	8,117,713	Welfare	
Total Elections	3,831,730	Administration	48,390,176
Total Communications	8,961,031	Aid Programs - Cash (Grants)	20,534,135
Total Property Management	3,193,935	Total Welfare	68,924,311
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	74,716,228
Courts	—	Other	—
Other	10,293,530	Total Social Services	74,716,228
Total Plant Acquisition	10,293,530	General Relief	
Total Promotion	—	Aid to Indigents	—
Total Other General	37,930,981	Indigent Burial	—
Total General	113,448,154	Total General Relief	—
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	14,708,434	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,167,155	Workforce Investment Act (WIA)	16,047,169
Other Trial Court	12,534,424	Other	36,259,001
County Clerk	—	Total Other Public Assistance	52,306,170
Grand Jury (Including Audit)	485,470	Total Public Assistance	195,946,709
District Attorney-Prosecution	23,726,540	Education	
District Attorney-Family Support	11,326,980	Total School Administration	—
Public Defender	16,510,522	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	142,469
Other	—	Total Other Education	—
Total Judicial	80,459,525	Total Education	142,469
Total Police Protection	85,226,667	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	9,521,889
Adult Detention	62,317,932	Total Cultural Services	—
Juvenile Detention	52,696,041	Total Veterans Memorial Building	—
Probation	1,902,697	Total Small Craft Harbors	—
Total Detention and Correction	116,916,670	Total Recreation and Cultural	9,521,889
Total Fire Protection	6,231,396	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	12,003,365
Protective Inspection		Total Interest on Long-Term Debt	15,723,771
Agricultural Commissioner	4,264,334	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	3,109,854	Total Debt Service	27,727,136
Other	—	Total General County Expenditures Before Transfers	889,585,570
Total Protective Inspection	7,374,188	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	66,850,454
Local Agency Formation Commission (LAFCO)	219,050	Operating Transfers Between Funds Other Than	—
Recorder	3,412,912	Governmental and Enterprise	—
Coroner	2,610,865	Total General County Expenditures and Transfers Out	\$ 956,436,024
Emergency Services	1,949,676		
Planning and Zoning	4,285,325		
Pound	4,876,005		
Other	—		
Total Other Protection	17,353,833		
Total Public Protection	313,562,279		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 395,406,886	\$ 186,008,910	\$ 209,397,976

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ —	\$ 2,004,623	\$ 123,625
Breakwater Project	2000	—	—	1,200,000	—	219,434	666,208
Construction of Hangars	2007	—	—	4,000,000	—	385,850	3,614,150
Water Resources Program	1991	—	—	409,992	—	101,532	48,683
Total State Construction Loans				7,859,992	—	2,711,439	4,452,666
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	33,716,456
Compensated Absences - Enterprise	—	—	—	—	—	—	8,230,041
Total Other Long-Term Debt Schedule				—	—	—	41,946,497
County Total Bonds and Other Long-Term Debt				\$ 7,859,992	\$ —	\$ 2,711,439	\$ 46,399,163

Total Future Principal
and Interest Balance Due

Total Lease Obligations	<u>\$ 678,256,765</u>
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 341,531,069
Total Deductions from Revenues	245,958,216
Net Patient Revenue	<u>95,572,853</u>
Total Other Operating Revenues	33,334,348
Total Operating Revenue	<u>128,907,201</u>
Total Operating Expenses	240,718,975
Net Operating Income (Loss)	<u>(111,811,774)</u>
Total Non-Operating Revenue	38,053,621
Total Non-Operating Expenses	369,977
Net Non-Operating Income	<u>37,683,644</u>
Net Income Before Extraordinary Items	<u>(74,128,130)</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>(74,128,130)</u>
Transfers In from the County	66,850,454
Transfers Out to the County	—
Net Transfers In (Out)	<u>66,850,454</u>
Net Income (Loss)	<u>\$ (7,277,676)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 4,395,989</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	68,944
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	<u>68,944</u>
Purchased Transportation	68,944
Other Expenses	—
Total Expenses	<u>68,944</u>
Net Transit Income (Loss)	—
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 2009-10
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	\$ 2,677,663
Total Operating Expenses	2,489,397
Net Operating Income (Loss)	<u>188,266</u>
Total Non-Operating Revenue	2,996,568
Total Non-Operating Expenses	182,304
Income (Loss) Before Operating Transfers	<u>3,002,530</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 3,002,530</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 3,423,318</u>

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

Other Enterprise Statement of Revenues and Expenses: Marina	
Total Operating Revenue	\$ 1,064,782
Total Operating Expense	1,093,839
Net Operating Income (Loss)	<u>(29,057)</u>
Total Non-Operating Revenue	3,999
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	<u>(25,058)</u>
Transfers In from the County	—
Transfers Out to the County	165,000
Net Transfers In (Out)	<u>(165,000)</u>
Net Income (Loss)	<u>\$ (190,058)</u>
Current Year Capital Outlay	<u>\$ —</u>

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 provides 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 \$1.7 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 2009-10
Statement of County Revenues
County of Santa Barbara

Taxes				Federal	
Property Taxes				Public Assistance Administration	24,446,653
County Wide Secured and Unsecured	\$	120,371,362		Public Assistance Programs	36,328,383
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	12,947,841
Property Tax In-Lieu of Vehicle License Fees		41,986,460		Workforce Investment Act (WIA)	4,259,571
Voter Approved Indebtedness		—		Community Development Block Grant	4,150,030
Prior Year Secured and Unsecured		(4,357)		Health Grants	9,812,654
Total Property Taxes		162,353,465		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		9,137,245		Office of Criminal Justice and Planning Programs	464,344
Transportation Tax (Non-Transit)		6,350,292		DEA Programs/Drug and Alcohol Programs	—
Property Transfer		2,442,425		District Attorney Programs	526,298
Transient Lodging		5,950,000		Aging Programs	—
Timber Yield		—		Senior Citizens Programs	—
Aircraft		712,659		Road Projects	11,189,006
Construction Development Taxes		226,171		Law Enforcement	1,732,219
Utility Users Tax		—		Other	7,934,157
Other		7,427		Total Federal	113,791,156
Total Other Taxes		24,826,219		Other Aid	
Total Taxes		187,179,684		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	29,950,271
Operations		—		Total Other Aid	29,950,271
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	1,975,705
Licenses, Permits and Franchises				Property Tax Administrative Fees	2,565,157
Animal Licenses		407,326		Auditing and Accounting Fees	31,825
Business Licenses		94,448		Communication Services	1,152,344
Construction Permits		3,923,942		Election Services	74,487
Road Privileges and Permits		306,345		Legal Services	3,341,994
Zoning Permits		5,356,815		Planning and Engineering Services	1,743,593
Franchises		2,734,233		Agricultural Services	272,801
Other		1,404,716		Civil Process Services	165,929
Total Licenses Permits and Franchises		14,227,825		Court Fees and Costs	1,065,207
Fines, Forfeitures and Penalties				Booking Fees	2,417,134
Vehicle Code Fines		236,441		Estate Fees	58,145
Other Court Fines		3,431,192		Humane Services	490,890
Forfeitures and Penalties		2,629,980		Law Enforcement Services	19,062,226
Penalties and Cost on Delinquent Taxes		7,598,299		Recording Fees	2,163,681
Total Fines, Forfeitures and Penalties		13,895,912		Road and Street Services	1,073,557
Revenue from Use of Money and Property				Health Fees	38,461,521
Interest		3,278,448		Mental Health Services	29,737,108
Rents and Concessions		1,748,095		California Children Services	7,908
Royalties		61,142		Sanitation Services	5,232
Total Revenue from the Use of Money and Property		5,087,685		Institutional Care and Services	2,484,693
Aid from Other Governmental Agencies				Library Services	—
State				Park and Recreation Fees	3,900,131
Highway Users Tax		6,544,764		Other:	
Motor Vehicle In-Lieu Tax		7,770		Personnel Services	—
Realignment from the Vehicle License Fee Fund		11,859,929		Building Maintenance and Grounds	—
Public Assistance Administration		19,511,550		Administrative Services	3,687,918
Public Assistance Programs		31,415,546		Other	28,308,191
Realignment for Social Services		9,623,493		Total Charges for Current Services	144,247,377
Health:				Miscellaneous Revenue	
Aid for Mental Health		15,523,621		Other Sales	338,233
Realignment for Mental Health		6,955,781		Tobacco Settlement	4,045,048
Medically Indigent Adults		—		Welfare Repayments	273,512
Alcohol and Drug Abuse		1,776,553		Cancelled Warrants	—
Other Aid for Health		9,867,499		Other	8,511,305
Realignment for Health Services		2,670,123		Total Miscellaneous Revenue	13,168,098
Homeowners' Property Tax Relief		855,542		Other Financing Sources	
Open Space Tax Relief		19		Sale of Fixed Assets	47,879
SB90 Mandated Costs		1,425,816		Proceeds from the Sale of Bonds	277,647
Public Safety Fund		25,175,000		Other Long-Term Debt Proceeds	20,240,000
Other:				Total Other Financing Sources	20,565,526
Supplemental Law Enforcement Services Fund (SLESF/COPS)		962,700		Total General County Revenues Before Transfers	703,411,473
Office of Criminal Justice and Planning Programs		1,086,949		Transfers In	
Library		—		Total Transfers In from Enterprises	4,689
District Attorney Programs		259,550		Operating Transfers Between Funds Other Than Governmental and Enterprise	3,459,549
Law Enforcement		1,122,310		Total General County Revenues and Transfers In	\$ 706,875,711
Other		14,653,424			
Total State		161,297,939			

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Santa Barbara

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,706,164	Total Roads	19,453,646
Clerk of the Board	668,749	Total Transportation Terminals	—
Administrative Officer	4,143,206	Total Transportation Systems	479,444
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	7,518,119	Total Public Ways and Facilities	19,933,090
Finance		Health	
Auditor-Controller	6,967,709	Total Public Health	33,281,826
Treasurer-Tax Collector	4,925,869	Total Medical Care	50,217,080
Assessor	9,348,683	Total Mental Health	60,565,527
Other	1,117,189	Total Drug and Alcohol Abuse Services	8,316,170
Total Finance	22,359,450	Total Health	152,380,603
Counsel		Sanitation	
County Counsel	6,925,122	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	6,925,122	Public Assistance	
Total Personnel	4,835,353	Welfare	
Total Elections	3,298,863	Administration	48,759,942
Total Communications	—	Aid Programs - Cash (Grants)	50,524,299
Total Property Management	9,950,774	Total Welfare	99,284,241
Plant Acquisition		Social Services	
Jails	9,763	Administration and Programs	23,668,902
Courts	—	Other	—
Other	19,308,970	Total Social Services	23,668,902
Total Plant Acquisition	19,318,733	General Relief	
Total Promotion	—	Aid to Indigents	715,884
Total Other General	7,835,366	Indigent Burial	—
Total General	82,041,780	Total General Relief	715,884
Public Protection		Total Care of Court Wards	2,045,660
Judicial		Total Veteran Services	299,515
Trial Court Maintenance of Effort (MOE)	9,882,469	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	522,117	Workforce Investment Act (WIA)	7,300,901
Other Trial Court	12,821,969	Other	6,008,068
County Clerk	2,588,721	Total Other Public Assistance	13,308,969
Grand Jury (Including Audit)	190,062	Total Public Assistance	139,323,171
District Attorney-Prosecution	18,815,474	Education	
District Attorney-Family Support	9,286,422	Total School Administration	—
Public Defender	10,538,264	Total Library Services	3,227,651
Court Appointed Counsel	—	Total Agricultural Education	61,022
Other	—	Total Other Education	—
Total Judicial	64,645,498	Total Education	3,288,673
Total Police Protection	59,153,453	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	11,750,719
Adult Detention	31,938,280	Total Cultural Services	718,725
Juvenile Detention	15,821,532	Total Veterans Memorial Building	—
Probation	21,457,286	Total Small Craft Harbors	—
Total Detention and Correction	69,217,098	Total Recreation and Cultural	12,469,444
Total Fire Protection	43,070,892	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	7,507,252
Protective Inspection		Total Interest on Long-Term Debt	3,048,311
Agricultural Commissioner	3,013,337	Total Interest on Short-Term Notes and Warrants	1,588,450
Building Inspector	4,085,064	Total Debt Service	12,144,013
Other	361,243	Total General County Expenditures Before Transfers	687,821,486
Total Protective Inspection	7,459,644	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,000,000
Local Agency Formation Commission (LAFCO)	279,652	Operating Transfers Between Funds Other Than	
Recorder	—	Governmental and Enterprise	1,628,156
Coroner	1,410,269	Total General County Expenditures and Transfers Out	\$ 690,449,642
Emergency Services	2,607,952		
Planning and Zoning	11,652,424		
Pound	3,480,179		
Other	3,263,651		
Total Other Protection	22,694,127		
Total Public Protection	266,240,712		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 612,676,123	\$ 157,871,176	\$ 454,804,947

Table 6. Counties Annual Report — Fiscal Year 2009-10
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)	—	—	—	—	—	—	\$ 606,000
Copier Capital Lease - Ent	—	—	—	—	—	—	6,410
Copier Capital Lease - Gov	—	—	—	—	—	—	415,550
CRA Vets Remodel	—	—	—	—	—	—	1,538,233
Estimated Litigation Liability	—	—	—	—	—	—	1,442,000
Landfill Liability	—	—	—	—	—	—	25,193,000
Liability for Self-Insurance Claims	—	—	—	—	—	—	38,261,000
OPEB	—	—	—	—	—	—	616,000
OPEB Obligation	—	—	—	—	—	—	28,132,000
Orcutt Fire Truck	—	—	—	—	—	—	134,194
Rebatable Arbitrage Earnings	—	—	—	—	—	—	80,000
Litigation/Self Insurance	—	—	—	—	—	—	—
2004 COP Capital Projects	—	—	—	—	—	—	2,625,000
ADMHS Childrens Lompoc Clinic	—	—	—	—	—	—	480,841
Compensated Absences	—	—	—	—	—	—	28,733,000
Total Other Long-Term Debt Schedule				—	—	—	128,263,228
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 128,263,228
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 123,683,188					

* Maximum Repayment Obligation, Ending 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	\$ 5,088
Local Cash Grants	115,319
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	120,407
Purchased Transportation	—
Other Expenses	66,049
Total Expenses	66,049
Net Transit Income (Loss)	54,358
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 54,358
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 2009-10
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	\$ 6,023
Total Operating Expenses	—
Net Operating Income (Loss)	<u>6,023</u>
Total Non-Operating Revenue	58,024
Total Non-Operating Expenses	236,356
Income (Loss) Before Operating Transfers	<u>(172,309)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (172,309)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 20,636,408
Total Operating Expenses	21,288,987
Net Operating Income (Loss)	<u>(652,579)</u>
Total Non-Operating Revenues	2,131,254
Total Non-Operating Expenses	440,895
Income (Loss) Before Operating Transfers	<u>1,037,780</u>
Transfers In from the County	—
Transfers Out to the County	4,689
Net Transfers In (Out)	<u>(4,689)</u>
Net Income (Loss)	<u>\$ 1,033,091</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 1,770,909</u>

Other Enterprise Statement of Revenues and Expenses: Municipal Energy

Total Operating Revenue	\$ —
Total Operating Expense	10,547
Net Operating Income (Loss)	<u>(10,547)</u>
Total Non-Operating Revenue	5,729
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	<u>(4,818)</u>
Transfers In from the County	1,000,000
Transfers Out to the County	—
Net Transfers In (Out)	<u>1,000,000</u>
Net Income (Loss)	<u>\$ 995,182</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Santa Clara

Taxes				Federal	
Property Taxes				Public Assistance Administration	247,199,819
County Wide Secured and Unsecured	\$	368,034,620		Public Assistance Programs	128,018,869
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	103,137,736
Property Tax In-Lieu of Vehicle License Fees		178,283,173		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		147,096,536		Community Development Block Grant	1,747,132
Prior Year Secured and Unsecured		—		Health Grants	26,157,638
Total Property Taxes		693,414,329		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,450,765		Office of Criminal Justice and Planning Programs	115,021
Transportation Tax (Non-Transit)		—		DEA Programs/Drug and Alcohol Programs	—
Property Transfer		13,883,408		District Attorney Programs	—
Transient Lodging		289,370		Aging Programs	—
Timber Yield		1,843		Senior Citizens Programs	1,877,377
Aircraft		4,250,677		Road Projects	6,871,911
Construction Development Taxes		—		Law Enforcement	4,197,899
Utility Users Tax		—		Other	5,834,626
Other		606,992		Total Federal	525,158,028
Total Other Taxes		22,483,055		Other Aid	
Total Taxes		715,897,384		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	13,368,392
Operations		325,807		Total Other Aid	13,368,392
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		325,807		Assessments and Tax Collection Fees	6,828,038
Licenses, Permits and Franchises				Property Tax Administrative Fees	10,570,749
Animal Licenses		96,034		Auditing and Accounting Fees	1,813,736
Business Licenses		9,076,746		Communication Services	1,608,981
Construction Permits		6,239,277		Election Services	3,765,432
Road Privileges and Permits		762,533		Legal Services	1,395,777
Zoning Permits		—		Planning and Engineering Services	274,441
Franchises		2,244,630		Agricultural Services	1,105,918
Other		7,619,093		Civil Process Services	649,370
Total Licenses Permits and Franchises		26,038,313		Court Fees and Costs	5,895,471
Fines, Forfeitures and Penalties				Booking Fees	2,632,842
Vehicle Code Fines		8,776,335		Estate Fees	1,466,292
Other Court Fines		10,814,677		Humane Services	236,395
Forfeitures and Penalties		8,467,979		Law Enforcement Services	55,537,187
Penalties and Cost on Delinquent Taxes		45,882,785		Recording Fees	13,277,233
Total Fines, Forfeitures and Penalties		73,941,776		Road and Street Services	382,541
Revenue from Use of Money and Property				Health Fees	10,452,680
Interest		10,298,343		Mental Health Services	2,447,743
Rents and Concessions		6,757,271		California Children Services	—
Royalties		—		Sanitation Services	941,452
Total Revenue from the Use of Money and Property		17,055,614		Institutional Care and Services	17,180,908
Aid from Other Governmental Agencies				Library Services	—
State				Park and Recreation Fees	4,132,317
Highway Users Tax		22,906,117		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	—
Realignment from the Vehicle License Fee Fund		49,355,999		Building Maintenance and Grounds	—
Public Assistance Administration		131,798,156		Administrative Services	—
Public Assistance Programs		89,522,865		Other	42,747,673
Realignment for Social Services		49,699,742		Total Charges for Current Services	185,343,176
Health:				Miscellaneous Revenue	
Aid for Mental Health		81,201,573		Other Sales	48,273
Realignment for Mental Health		32,416,282		Tobacco Settlement	17,043,166
Medically Indigent Adults		—		Welfare Repayments	1,449,382
Alcohol and Drug Abuse		4,272,624		Cancelled Warrants	193,346
Other Aid for Health		18,363,662		Other	5,907,742
Realignment for Health Services		2,211,019		Total Miscellaneous Revenue	24,641,909
Homeowners' Property Tax Relief		4,101,806		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	13,596,599
SB90 Mandated Costs		12,180,358		Proceeds from the Sale of Bonds	2,036,891
Public Safety Fund		134,527,735		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	15,633,490
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,006,963		Total General County Revenues Before Transfers	2,289,916,811
Office of Criminal Justice and Planning Programs		3,226,913		Transfers In	
Library		—		Total Transfers In from Enterprises	1,928,665
District Attorney Programs		4,085,525		Operating Transfers Between Funds Other Than Governmental and Enterprise	4,836,036
Law Enforcement		434,696		Total General County Revenues and Transfers In	\$ 2,296,681,512
Other		51,200,887			
Total State		692,512,922			

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Santa Clara

General		Public Ways and Facilities	
Board of Supervisors	\$ 5,245,973	Total Roads	52,732,460
Clerk of the Board	7,197,357	Total Transportation Terminals	—
Administrative Officer	12,992,965	Total Transportation Systems	—
Other	—	Total Parking Facilities	328,234
Total Legislative and Administrative	25,436,295	Total Public Ways and Facilities	53,060,694
Finance		Health	
Auditor-Controller	23,935,911	Total Public Health	110,388,585
Treasurer-Tax Collector	11,449,195	Total Medical Care	3,744,343
Assessor	28,033,736	Total Mental Health	247,756,883
Other	11,767,921	Total Drug and Alcohol Abuse Services	37,359,058
Total Finance	75,186,763	Total Health	399,248,869
Counsel		Sanitation	
County Counsel	11,742,434	Total Refuse Collection and Disposal	1,356,139
Other	—	Total Sanitation	1,356,139
Total Counsel	11,742,434	Public Assistance	
Total Personnel	11,570,898	Welfare	
Total Elections	13,049,832	Administration	239,659,707
Total Communications	17,637,726	Aid Programs - Cash (Grants)	192,961,163
Total Property Management	44,829,135	Total Welfare	432,620,870
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	137,712,221
Courts	—	Other	93,577,521
Other	67,001,797	Total Social Services	231,289,742
Total Plant Acquisition	67,001,797	General Relief	
Total Promotion	—	Aid to Indigents	4,933,175
Total Other General	17,802,056	Indigent Burial	—
Total General	284,256,936	Total General Relief	4,933,175
Public Protection		Total Care of Court Wards	11,079,425
Judicial		Total Veteran Services	590,287
Trial Court Maintenance of Effort (MOE)	40,287,033	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	339,804	Workforce Investment Act (WIA)	—
Other Trial Court	5,866,652	Other	4,644,405
County Clerk	—	Total Other Public Assistance	4,644,405
Grand Jury (Including Audit)	—	Total Public Assistance	685,157,904
District Attorney-Prosecution	87,009,217	Education	
District Attorney-Family Support	37,122,248	Total School Administration	—
Public Defender	43,776,663	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	69,005
Other	10,170,778	Total Other Education	—
Total Judicial	224,572,395	Total Education	69,005
Total Police Protection	114,183,209	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	62,518,328
Adult Detention	220,975,679	Total Cultural Services	—
Juvenile Detention	80,783,362	Total Veterans Memorial Building	—
Probation	18,342,999	Total Small Craft Harbors	—
Total Detention and Correction	320,102,040	Total Recreation and Cultural	62,518,328
Total Fire Protection	1,703,481	Debt Service	
Total Flood Control - Soil and Water Conservation	905,046	Total Retirement of Long-Term Debt	16,435,176
Protective Inspection		Total Interest on Long-Term Debt	34,506,598
Agricultural Commissioner	3,428,522	Total Interest on Short-Term Notes and Warrants	3,487,982
Building Inspector	5,856,737	Total Debt Service	54,429,756
Other	1,036,996	Total General County Expenditures Before Transfers	2,240,286,832
Total Protective Inspection	10,322,255	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	198,346,054
Local Agency Formation Commission (LAFCO)	368,882	Operating Transfers Between Funds Other Than	—
Recorder	8,752,592	Governmental and Enterprise	4,550,587
Coroner	3,438,588	Total General County Expenditures and Transfers Out	\$ 2,443,183,473
Emergency Services	7,158,197		
Planning and Zoning	6,163,576		
Pound	1,457,098		
Other	1,061,842		
Total Other Protection	28,400,775		
Total Public Protection	700,189,201		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 3,458,527,657	\$ 634,100,893	\$ 2,824,426,764

Table 6. Counties Annual Report — Fiscal Year 2009-10
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				
Pension Obligation Bonds							
Pension Liability	2007	2008	2036	\$ 268,744,527	\$ 268,530,627	\$ 779,700	\$ 267,750,927
Pension Liability (VMC)	2007	2008	2036	120,740,295	120,644,195	350,300	120,293,895
Total Pension Obligation Bonds				389,484,822	389,174,822	1,130,000	388,044,822
Revenue Bonds							
Capital Improvements	2002	2003	2032	6,780,000	6,780,000	1,484,137	5,295,863
Total Revenue Bonds				6,780,000	6,780,000	1,484,137	5,295,863
General Obligation Bonds							
Valley Medical Center Improvements	2009	2010	2039	840,000,000	350,000,000	—	350,000,000
Total General Obligation Bonds				840,000,000	350,000,000	—	350,000,000
Other Long-Term Debt Schedule							
2010 Series N Refunding LRB	—	—	—	—	—	—	50,110,000
Accrued Vacation and Sick Leave	—	—	—	—	—	—	108,409,052
Compensated Absences	—	—	—	—	—	—	54,737,698
San Jose Med Clinic Interfund Loan	—	—	—	—	—	—	24,040,000
Total Other Long-Term Debt Schedule				—	—	—	237,296,750
County Total Bonds and Other Long-Term Debt				\$ 1,236,264,822	\$ 745,954,822	\$ 2,614,137	\$ 980,637,435

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 323,486,990
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 2,743,229,863
Total Deductions from Revenues	1,815,929,826
Net Patient Revenue	927,300,037
Total Other Operating Revenues	18,292,202
Total Operating Revenue	945,592,239
Total Operating Expenses	991,566,150
Net Operating Income (Loss)	(45,973,911)
Total Non-Operating Revenue	70,371,462
Total Non-Operating Expenses	205,333,769
Net Non-Operating Income	(134,962,307)
Net Income Before Extraordinary Items	(180,936,218)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(180,936,218)
Transfers In from the County	198,335,445
Transfers Out to the County	1,928,665
Net Transfers In (Out)	196,406,780
Net Income (Loss)	\$ 15,470,562
Current Year Capital Outlay (Enterprise Activity)	\$ 97,092,831

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 2009-10
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Clara

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	2,994,175
Total Operating Expenses		3,416,515
Net Operating Income (Loss)		(422,340)
Total Non-Operating Revenue		301,984
Total Non-Operating Expenses		269,542
Income (Loss) Before Operating Transfers		(389,898)
Transfers In from the County		10,609
Transfers Out to the County		—
Net Transfers In (Out)		10,609
Net Income (Loss)	\$	(379,289)
Current Year Capital Outlay (Enterprise Activity)	\$	344,117

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 provides funds for transportation projects throughout Santa Clara County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure B revenue in the amount of \$607.0 thousand in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. Informational Note: Revenues for Realignment for Health Services of \$8.7 million are reported in the Hospital Enterprise Statement of Revenues and Expenses as Non-Operating Revenues, 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
3. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$67.8 million fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Santa Cruz

Taxes			Federal	
Property Taxes			Public Assistance Administration	29,946,714
County Wide Secured and Unsecured	\$	45,585,309	Public Assistance Programs	19,682,199
Less Than County Wide Funds - Secured and Unsecured		6,233,329	Health Administration	2,829,119
Property Tax In-Lieu of Vehicle License Fees		24,524,086	Workforce Investment Act (WIA)	5,272,675
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		92,463	Health Grants	3,621,402
Total Property Taxes		76,435,187	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		7,212,290	Office of Criminal Justice and Planning Programs	223,230
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	177,944
Property Transfer		1,629,813	District Attorney Programs	498,628
Transient Lodging		3,511,320	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		51,757	Road Projects	2,386,931
Construction Development Taxes		—	Law Enforcement	673,273
Utility Users Tax		—	Other	10,786,954
Other		1,236	Total Federal	76,099,069
Total Other Taxes		12,406,416	Other Aid	
Total Taxes		88,841,603	Other In-Lieu Taxes	22,440
Special Benefit Assessments			Other Governmental Agencies	2,669,716
Operations		—	Total Other Aid	2,692,156
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	843,672
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,566,968
Animal Licenses		—	Auditing and Accounting Fees	389,022
Business Licenses		55,000	Communication Services	1,440,105
Construction Permits		3,137,751	Election Services	87,952
Road Privileges and Permits		116,849	Legal Services	586,308
Zoning Permits		309,267	Planning and Engineering Services	4,788,820
Franchises		3,786,186	Agricultural Services	1,156,439
Other		1,885,584	Civil Process Services	214,362
Total Licenses Permits and Franchises		9,290,637	Court Fees and Costs	379,228
Fines, Forfeitures and Penalties			Booking Fees	457,323
Vehicle Code Fines		267,183	Estate Fees	35,324
Other Court Fines		4,591,934	Humane Services	—
Forfeitures and Penalties		785,929	Law Enforcement Services	3,343,618
Penalties and Cost on Delinquent Taxes		4,665,189	Recording Fees	1,235,722
Total Fines, Forfeitures and Penalties		10,310,235	Road and Street Services	471,827
Revenue from Use of Money and Property			Health Fees	13,264,223
Interest		669,488	Mental Health Services	9,005,755
Rents and Concessions		1,193,030	California Children Services	1,386
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,862,518	Institutional Care and Services	96,788
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	1,313,436
Highway Users Tax		4,523,445	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	990,843
Realignment from the Vehicle License Fee Fund		7,672,632	Building Maintenance and Grounds	1,541,564
Public Assistance Administration		24,420,980	Administrative Services	1,028,707
Public Assistance Programs		5,733,823	Other	7,080,061
Realignment for Social Services		6,831,557	Total Charges for Current Services	51,319,453
Health:			Miscellaneous Revenue	
Aid for Mental Health		28,262,188	Other Sales	79,768
Realignment for Mental Health		4,014,056	Tobacco Settlement	2,589,033
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		41,389	Cancelled Warrants	—
Other Aid for Health		8,884,763	Other	4,183,056
Realignment for Health Services		1,722,132	Total Miscellaneous Revenue	6,851,857
Homeowners' Property Tax Relief		434,408	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	—
SB90 Mandated Costs		564,805	Proceeds from the Sale of Bonds	—
Public Safety Fund		12,638,966	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		844,122	Total General County Revenues Before Transfers	369,056,621
Office of Criminal Justice and Planning Programs		106,384	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		184,378	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		4,200,963		
Other		10,708,102	Total General County Revenues and Transfers In	\$ 369,056,621
Total State		121,789,093		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Santa Cruz

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,148,067	Total Roads	12,487,194
Clerk of the Board	473,714	Total Transportation Terminals	—
Administrative Officer	1,803,846	Total Transportation Systems	—
Other	32,852	Total Parking Facilities	197,129
Total Legislative and Administrative	4,458,479	Total Public Ways and Facilities	12,684,323
Finance		Health	
Auditor-Controller	2,021,694	Total Public Health	27,819,094
Treasurer-Tax Collector	1,580,360	Total Medical Care	20,014,776
Assessor	3,349,576	Total Mental Health	47,437,681
Other	178,117	Total Drug and Alcohol Abuse Services	6,776,087
Total Finance	7,129,747	Total Health	102,047,638
Counsel		Sanitation	
County Counsel	1,426,028	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,426,028	Public Assistance	
Total Personnel	1,761,493	Welfare	
Total Elections	2,549,631	Administration	64,554,786
Total Communications	2,234,218	Aid Programs - Cash (Grants)	30,203,426
Total Property Management	73,652	Total Welfare	94,758,212
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	3,988,215
Courts	—	Other	—
Other	1,852,926	Total Social Services	3,988,215
Total Plant Acquisition	1,852,926	General Relief	
Total Promotion	—	Aid to Indigents	490,518
Total Other General	4,824,454	Indigent Burial	30,848
Total General	26,310,628	Total General Relief	521,366
Public Protection		Total Care of Court Wards	130,321
Judicial		Total Veteran Services	273,226
Trial Court Maintenance of Effort (MOE)	1,495,692	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	286,133	Workforce Investment Act (WIA)	104,072
Other Trial Court	428,551	Other	518,505
County Clerk	253,643	Total Other Public Assistance	622,577
Grand Jury (Including Audit)	50,191	Total Public Assistance	100,293,917
District Attorney-Prosecution	11,749,252	Education	
District Attorney-Family Support	6,789,746	Total School Administration	—
Public Defender	8,213,401	Total Library Services	4,763,564
Court Appointed Counsel	—	Total Agricultural Education	157,187
Other	—	Total Other Education	—
Total Judicial	29,266,609	Total Education	4,920,751
Total Police Protection	24,860,328	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	6,016,357
Adult Detention	22,590,440	Total Cultural Services	259,521
Juvenile Detention	3,623,145	Total Veterans Memorial Building	55,642
Probation	10,769,422	Total Small Craft Harbors	—
Total Detention and Correction	36,983,007	Total Recreation and Cultural	6,331,520
Total Fire Protection	3,123,534	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	3,678,570
Protective Inspection		Total Interest on Long-Term Debt	3,538,289
Agricultural Commissioner	1,670,738	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,320,522	Total Debt Service	7,216,859
Other	283,690	Total General County Expenditures Before Transfers	370,484,098
Total Protective Inspection	4,274,950	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	95,221	Operating Transfers Between Funds Other Than	—
Recorder	1,159,899	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 370,484,098
Emergency Services	496,420		
Planning and Zoning	9,222,700		
Pound	1,184,894		
Other	10,900		
Total Other Protection	12,170,034		
Total Public Protection	110,678,462		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 371,786,560	\$ 111,340,212	\$ 260,446,348

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

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 2009-10
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 2009-10
Statement of County Revenues
County of Shasta

Taxes			Federal	
Property Taxes			Public Assistance Administration	18,735,073
County Wide Secured and Unsecured	\$	22,755,389	Public Assistance Programs	26,594,876
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	(36,535)
Property Tax In-Lieu of Vehicle License Fees		18,025,972	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	621,899
Prior Year Secured and Unsecured		31,604	Health Grants	16,063,857
Total Property Taxes		40,812,965	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,916,520	Office of Criminal Justice and Planning Programs	15,980
Transportation Tax (Non-Transit)		1,566,947	DEA Programs/Drug and Alcohol Programs	591,221
Property Transfer		408,145	District Attorney Programs	—
Transient Lodging		650,575	Aging Programs	—
Timber Yield		34,661	Senior Citizens Programs	—
Aircraft		—	Road Projects	3,906,208
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	7,052,705
Other		—	Total Federal	73,545,284
Total Other Taxes		5,576,848	Other Aid	
Total Taxes		46,389,813	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	1,589,898
Operations		64,350	Total Other Aid	1,589,898
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		64,350	Assessments and Tax Collection Fees	1,782,289
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		43,490	Auditing and Accounting Fees	6,730
Business Licenses		963,489	Communication Services	—
Construction Permits		1,317,624	Election Services	359,033
Road Privileges and Permits		53,909	Legal Services	61,168
Zoning Permits		79,951	Planning and Engineering Services	615,251
Franchises		653,816	Agricultural Services	197,962
Other		232,038	Civil Process Services	177,968
Total Licenses Permits and Franchises		3,344,317	Court Fees and Costs	1,039,727
Fines, Forfeitures and Penalties			Booking Fees	112,596
Vehicle Code Fines		835,775	Estate Fees	206,123
Other Court Fines		350,758	Humane Services	75,845
Forfeitures and Penalties		3,764,967	Law Enforcement Services	2,839,333
Penalties and Cost on Delinquent Taxes		342,874	Recording Fees	1,041,556
Total Fines, Forfeitures and Penalties		5,294,374	Road and Street Services	175,036
Revenue from Use of Money and Property			Health Fees	852,161
Interest		795,033	Mental Health Services	93,092
Rents and Concessions		639,147	California Children Services	4,114
Royalties		—	Sanitation Services	206,506
Total Revenue from the Use of Money and Property		1,434,180	Institutional Care and Services	580,937
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	—
Highway Users Tax		4,476,341	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		10,333,457	Building Maintenance and Grounds	—
Public Assistance Administration		10,897,827	Administrative Services	1,895,641
Public Assistance Programs		22,838,189	Other	6,416,905
Realignment for Social Services		8,463,452	Total Charges for Current Services	18,739,973
Health:			Miscellaneous Revenue	
Aid for Mental Health		10,813,666	Other Sales	224,430
Realignment for Mental Health		3,407,544	Tobacco Settlement	1,653,645
Medically Indigent Adults		1,081,037	Welfare Repayments	—
Alcohol and Drug Abuse		6,157,714	Cancelled Warrants	9,004
Other Aid for Health		2,970,841	Other	2,807,083
Realignment for Health Services		1,611,432	Total Miscellaneous Revenue	4,694,162
Homeowners' Property Tax Relief		341,029	Other Financing Sources	
Open Space Tax Relief		8	Sale of Fixed Assets	82,958
SB90 Mandated Costs		767,311	Proceeds from the Sale of Bonds	—
Public Safety Fund		11,415,430	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	82,958
Supplemental Law Enforcement Services Fund (SLESF/COPS)		188,837	Total General County Revenues Before Transfers	271,709,337
Office of Criminal Justice and Planning Programs		1,071,168	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	281,271
Law Enforcement		826,674	Total General County Revenues and Transfers In	\$ 271,990,608
Other		18,868,071		
Total State		116,530,028		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Shasta

General		Public Ways and Facilities	
Board of Supervisors	\$ 556,038	Total Roads	20,605,445
Clerk of the Board	367,335	Total Transportation Terminals	57,321
Administrative Officer	(175,153)	Total Transportation Systems	158,308
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	748,220	Total Public Ways and Facilities	20,821,074
Finance		Health	
Auditor-Controller	(552,448)	Total Public Health	15,659,864
Treasurer-Tax Collector	1,556,132	Total Medical Care	5,324,837
Assessor	3,848,420	Total Mental Health	20,601,205
Other	(46,080)	Total Drug and Alcohol Abuse Services	3,294,478
Total Finance	4,806,024	Total Health	44,880,384
Counsel		Sanitation	
County Counsel	(351,145)	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	(351,145)	Public Assistance	
Total Personnel	(340,264)	Welfare	
Total Elections	1,642,913	Administration	41,986,056
Total Communications	—	Aid Programs - Cash (Grants)	44,102,881
Total Property Management	4,677	Total Welfare	86,088,937
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	5,557,696	Total Social Services	—
Total Plant Acquisition	5,557,696	General Relief	
Total Promotion	649,381	Aid to Indigents	1,759,624
Total Other General	(809,142)	Indigent Burial	—
Total General	11,908,360	Total General Relief	1,759,624
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	338,100
Trial Court Maintenance of Effort (MOE)	574,384	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	428,669	Workforce Investment Act (WIA)	—
Other Trial Court	1,228,415	Other	6,319,174
County Clerk	247,737	Total Other Public Assistance	6,319,174
Grand Jury (Including Audit)	136,124	Total Public Assistance	94,505,835
District Attorney-Prosecution	6,374,299	Education	
District Attorney-Family Support	7,828,193	Total School Administration	—
Public Defender	6,062,099	Total Library Services	1,202,245
Court Appointed Counsel	—	Total Agricultural Education	201,948
Other	776,151	Total Other Education	—
Total Judicial	23,656,071	Total Education	1,404,193
Total Police Protection	20,340,820	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	28,789
Adult Detention	11,489,037	Total Cultural Services	—
Juvenile Detention	4,176,200	Total Veterans Memorial Building	92,936
Probation	5,579,635	Total Small Craft Harbors	—
Total Detention and Correction	21,244,872	Total Recreation and Cultural	121,725
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,894,181
Protective Inspection		Total Interest on Long-Term Debt	2,497,674
Agricultural Commissioner	1,325,327	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,315,765	Total Debt Service	4,391,855
Other	—	Total General County Expenditures Before Transfers	251,967,238
Total Protective Inspection	2,641,092	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	62,000	Operating Transfers Between Funds Other Than	
Recorder	1,115,471	Governmental and Enterprise	2,615,488
Coroner	1,188,300	Total General County Expenditures and Transfers Out	\$ 254,582,726
Emergency Services	1,070,084		
Planning and Zoning	1,176,573		
Pound	746,043		
Other	692,486		
Total Other Protection	6,050,957		
Total Public Protection	73,933,812		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 135,451,062	\$ 45,278,484	\$ 90,172,578

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	—	—	—	—	—	—	\$ 8,131,088
FRM Airport Note	—	—	—	—	—	—	19,432
Postclosure Landfill Liability	—	—	—	—	—	—	10,046,103
Total Other Long-Term Debt Schedule				—	—	—	18,196,623
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 18,196,623

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 81,867,655
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 19,412
Local Cash Grants	—
State Cash Grants	290,095
Federal Cash Grants	—
Other Revenues	—
Total Revenues	309,507
Purchased Transportation	—
Other Expenses	307,185
Total Expenses	307,185
Net Transit Income (Loss)	2,322
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 2,322
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 2009-10
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	\$	78,459
Total Operating Expenses		84,658
Net Operating Income (Loss)		(6,199)
Total Non-Operating Revenue		148,671
Total Non-Operating Expenses		1,172
Income (Loss) Before Operating Transfers		141,300
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	141,300
Current Year Capital Outlay (Enterprise Activity)	\$	167,507

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	3,031,109
Total Operating Expenses		2,859,404
Net Operating Income (Loss)		171,705
Total Non-Operating Revenues		112,232
Total Non-Operating Expenses		77,498
Income (Loss) Before Operating Transfers		206,439
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	206,439
Current Year Capital Outlay (Enterprise Activity)	\$	160,629

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, Health Administration, reflect a negative balance of (\$36,535) due to an accrual reversal. The actual current year revenues are \$362,413.
Reference: Table 6, Statement of County Revenues
2. Informational Note: Several of the General Expenditures reflect negative balances due to indirect cost credits. The actual current year expenditures are: Administrative Officer, \$1,028,455; Auditor-Controller, \$2,245,012; Finance - Other, \$119,262; County Counsel, \$1,020,414; Personnel, \$922,539; and Other General, \$2,784,317.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Sierra

Taxes				Federal		
Property Taxes				Public Assistance Administration		904,554
County Wide Secured and Unsecured	\$	3,189,920		Public Assistance Programs		204,893
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration		—
Property Tax In-Lieu of Vehicle License Fees		363,026		Workforce Investment Act (WIA)		—
Voter Approved Indebtedness		—		Community Development Block Grant		—
Prior Year Secured and Unsecured		3,088		Health Grants		—
Total Property Taxes		3,556,034		Other:		
Other Taxes				Community Oriented Policing Services (COPS)		—
Sales and Use Taxes		133,863		Office of Criminal Justice and Planning Programs		166,479
Transportation Tax (Non-Transit)		—		DEA Programs/Drug and Alcohol Programs		437,508
Property Transfer		31,385		District Attorney Programs		—
Transient Lodging		285,332		Aging Programs		—
Timber Yield		1,212		Senior Citizens Programs		—
Aircraft		—		Road Projects		—
Construction Development Taxes		—		Law Enforcement		—
Utility Users Tax		—		Other		902,798
Other		—		Total Federal		2,616,232
Total Other Taxes		451,792		Other Aid		
Total Taxes		4,007,826		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		18,851
Licenses, Permits and Franchises				Property Tax Administrative Fees		76,817
Animal Licenses		1,658		Auditing and Accounting Fees		459,846
Business Licenses		—		Communication Services		—
Construction Permits		61,850		Election Services		213
Road Privileges and Permits		—		Legal Services		102,986
Zoning Permits		—		Planning and Engineering Services		7,314
Franchises		35,512		Agricultural Services		—
Other		3,405		Civil Process Services		2,500
Total Licenses Permits and Franchises		102,425		Court Fees and Costs		—
Fines, Forfeitures and Penalties				Booking Fees		—
Vehicle Code Fines		1,237		Estate Fees		—
Other Court Fines		37,620		Humane Services		—
Forfeitures and Penalties		37,558		Law Enforcement Services		51,045
Penalties and Cost on Delinquent Taxes		224,810		Recording Fees		25,025
Total Fines, Forfeitures and Penalties		301,225		Road and Street Services		282,779
Revenue from Use of Money and Property				Health Fees		101,933
Interest		76,429		Mental Health Services		55,734
Rents and Concessions		15,287		California Children Services		—
Royalties		—		Sanitation Services		—
Total Revenue from the Use of Money and Property		91,716		Institutional Care and Services		—
Aid from Other Governmental Agencies				Library Services		1,386
State				Park and Recreation Fees		—
Highway Users Tax		781,235		Other:		
Motor Vehicle In-Lieu Tax		—		Personnel Services		205,000
Realignment from the Vehicle License Fee Fund		425,050		Building Maintenance and Grounds		251,674
Public Assistance Administration		655,356		Administrative Services		407,454
Public Assistance Programs		429,772		Other		79,497
Realignment for Social Services		533,608		Total Charges for Current Services		2,130,054
Health:				Miscellaneous Revenue		
Aid for Mental Health		1,697,886		Other Sales		6,457
Realignment for Mental Health		214,505		Tobacco Settlement		39,629
Medically Indigent Adults		—		Welfare Repayments		—
Alcohol and Drug Abuse		100,294		Cancelled Warrants		—
Other Aid for Health		757,129		Other		119,093
Realignment for Health Services		370,085		Total Miscellaneous Revenue		165,179
Homeowners' Property Tax Relief		37,037		Other Financing Sources		
Open Space Tax Relief		—		Sale of Fixed Assets		—
SB90 Mandated Costs		1,259		Proceeds from the Sale of Bonds		—
Public Safety Fund		92,549		Other Long-Term Debt Proceeds		—
Other:				Total Other Financing Sources		—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		204,067		Total General County Revenues Before Transfers		22,262,238
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		412,320		Total General County Revenues and Transfers In		\$ 22,262,238
Other		6,135,429				
Total State		12,847,581				

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Sierra

General		Public Ways and Facilities	
Board of Supervisors	\$ 267,424	Total Roads	6,335,409
Clerk of the Board	211,103	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	478,527	Total Public Ways and Facilities	6,335,409
Finance		Health	
Auditor-Controller	315,962	Total Public Health	1,580,534
Treasurer-Tax Collector	284,620	Total Medical Care	—
Assessor	435,320	Total Mental Health	1,790,636
Other	112,371	Total Drug and Alcohol Abuse Services	—
Total Finance	1,148,273	Total Health	3,371,170
Counsel		Sanitation	
County Counsel	293,037	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	293,037	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	24,326	Administration	1,523,638
Total Communications	265,076	Aid Programs - Cash (Grants)	397,645
Total Property Management	224,669	Total Welfare	1,921,283
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	697,890
Courts	—	Other	—
Other	—	Total Social Services	697,890
Total Plant Acquisition	—	General Relief	
Total Promotion	44,156	Aid to Indigents	—
Total Other General	72,126	Indigent Burial	—
Total General	2,550,190	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	39,828	Workforce Investment Act (WIA)	—
Other Trial Court	15,139	Other	86,135
County Clerk	—	Total Other Public Assistance	86,135
Grand Jury (Including Audit)	32,961	Total Public Assistance	2,705,308
District Attorney-Prosecution	277,358	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	69,746	Total Library Services	23,196
Court Appointed Counsel	33,404	Total Agricultural Education	21,080
Other	3,036	Total Other Education	—
Total Judicial	519,993	Total Education	44,276
Total Police Protection	2,328,821	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	188,053
Adult Detention	174,192	Total Cultural Services	—
Juvenile Detention	12,376	Total Veterans Memorial Building	—
Probation	414,334	Total Small Craft Harbors	—
Total Detention and Correction	600,902	Total Recreation and Cultural	188,053
Total Fire Protection	107,126	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	93,296
Protective Inspection		Total Interest on Long-Term Debt	28,311
Agricultural Commissioner	29,374	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	211,841	Total Debt Service	121,607
Other	—	Total General County Expenditures Before Transfers	19,794,133
Total Protective Inspection	241,215	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	211,103	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 19,794,133
Emergency Services	80,732		
Planning and Zoning	360,305		
Pound	5,715		
Other	22,208		
Total Other Protection	680,063		
Total Public Protection	4,478,120		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 5,627,089	\$ 3,896,852	\$ 1,730,237

Table 6. Counties Annual Report — Fiscal Year 2009-10
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 Backhoes	—	—	—	—	—	—	\$ 121,538
Cat 143H	—	—	—	—	—	—	206,268
Closure/Postclosure	—	—	—	—	—	—	2,151,571
Lease 938 GII Wheel Loader	—	—	—	—	—	—	76,061
Lease D-6R Waste Disposal Dozer	—	—	—	—	—	—	31,476
Total Other Long-Term Debt Schedule				—	—	—	<u>2,586,914</u>
County Total Bonds and Other Long-Term Debt				<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 2,586,914</u>

Total Future Principal
and Interest Balance Due

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 10,965
Local Cash Grants	45,257
State Cash Grants	—
Federal Cash Grants	40,000
Other Revenues	—
Total Revenues	<u>96,222</u>
Purchased Transportation	109,650
Other Expenses	9,897
Total Expenses	<u>119,547</u>
Net Transit Income (Loss)	<u>(23,325)</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ (23,325)</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ 108
Total State Capital Grants	17,538
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ 17,646</u>

Table 6. Counties Annual Report — Fiscal Year 2009-10
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		8,898
Net Operating Income (Loss)		(8,898)
Total Non-Operating Revenue		9,994
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		1,096
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	1,096
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	\$	978,986
Total Operating Expenses		755,511
Net Operating Income (Loss)		223,475
Total Non-Operating Revenues		66,483
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		289,958
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	289,958
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 2009-10
Statement of County Revenues
County of Siskiyou

Taxes			Federal	
Property Taxes			Public Assistance Administration	5,700,637
County Wide Secured and Unsecured	\$	9,840,617	Public Assistance Programs	5,906,085
Less Than County Wide Funds - Secured and Unsecured		139,164	Health Administration	282,730
Property Tax In-Lieu of Vehicle License Fees		5,026,019	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		516,944	Health Grants	2,860,704
Total Property Taxes		15,522,744	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		686,373	Office of Criminal Justice and Planning Programs	316,496
Transportation Tax (Non-Transit)		126,875	DEA Programs/Drug and Alcohol Programs	618,946
Property Transfer		120,977	District Attorney Programs	20,605
Transient Lodging		453,545	Aging Programs	—
Timber Yield		41,856	Senior Citizens Programs	—
Aircraft		—	Road Projects	1,865,209
Construction Development Taxes		—	Law Enforcement	565,227
Utility Users Tax		—	Other	5,854,344
Other		—	Total Federal	23,990,983
Total Other Taxes		1,429,626	Other Aid	
Total Taxes		16,952,370	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	189,865
Operations		—	Total Other Aid	189,865
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	63,887
Licenses, Permits and Franchises			Property Tax Administrative Fees	220,123
Animal Licenses		53,722	Auditing and Accounting Fees	—
Business Licenses		198,343	Communication Services	15,660
Construction Permits		316,414	Election Services	26,592
Road Privileges and Permits		—	Legal Services	114,426
Zoning Permits		5,220	Planning and Engineering Services	125,723
Franchises		256,312	Agricultural Services	259,380
Other		206,151	Civil Process Services	48,935
Total Licenses Permits and Franchises		1,036,162	Court Fees and Costs	125,993
Fines, Forfeitures and Penalties			Booking Fees	65,777
Vehicle Code Fines		745,778	Estate Fees	33,305
Other Court Fines		1,473,393	Humane Services	3,410
Forfeitures and Penalties		48,287	Law Enforcement Services	989,533
Penalties and Cost on Delinquent Taxes		111,641	Recording Fees	317,640
Total Fines, Forfeitures and Penalties		2,379,099	Road and Street Services	133,931
Revenue from Use of Money and Property			Health Fees	159,397
Interest		773,846	Mental Health Services	73,425
Rents and Concessions		898,290	California Children Services	110
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,672,136	Institutional Care and Services	58,126
Aid from Other Governmental Agencies			Library Services	20,046
State			Park and Recreation Fees	—
Highway Users Tax		3,160,001	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		2,871,979	Building Maintenance and Grounds	—
Public Assistance Administration		5,822,004	Administrative Services	347,690
Public Assistance Programs		2,087,911	Other	3,305,189
Realignment for Social Services		2,491,171	Total Charges for Current Services	6,508,298
Health:			Miscellaneous Revenue	
Aid for Mental Health		14,263,167	Other Sales	88,070
Realignment for Mental Health		793,307	Tobacco Settlement	448,731
Medically Indigent Adults		—	Welfare Repayments	113,710
Alcohol and Drug Abuse		161,107	Cancelled Warrants	—
Other Aid for Health		495,417	Other	965,477
Realignment for Health Services		598,364	Total Miscellaneous Revenue	1,615,988
Homeowners' Property Tax Relief		160,812	Other Financing Sources	
Open Space Tax Relief		23	Sale of Fixed Assets	1,368
SB90 Mandated Costs		1,473	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,173,947	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	1,368
Supplemental Law Enforcement Services Fund (SLESF/COPS)		121,838	Total General County Revenues Before Transfers	99,831,284
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		39,283	Total Transfers In from Enterprises	9,048
District Attorney Programs		117,977	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,684,575	Total General County Revenues and Transfers In	\$ 99,840,332
Other		8,440,659		
Total State		45,485,015		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Siskiyou

General		Public Ways and Facilities	
Board of Supervisors	\$ 463,653	Total Roads	14,037,177
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	688,497	Total Transportation Systems	23,919
Other	84,749	Total Parking Facilities	—
Total Legislative and Administrative	1,236,899	Total Public Ways and Facilities	14,061,096
Finance		Health	
Auditor-Controller	1,231,386	Total Public Health	6,370,666
Treasurer-Tax Collector	956,559	Total Medical Care	—
Assessor	1,551,343	Total Mental Health	16,725,843
Other	82,780	Total Drug and Alcohol Abuse Services	590,192
Total Finance	3,822,068	Total Health	23,686,701
Counsel		Sanitation	
County Counsel	1,121,221	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,121,221	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	309,688	Administration	7,538,575
Total Communications	—	Aid Programs - Cash (Grants)	9,883,742
Total Property Management	740,490	Total Welfare	17,422,317
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,908,468
Courts	—	Other	—
Other	818,559	Total Social Services	1,908,468
Total Plant Acquisition	818,559	General Relief	
Total Promotion	142,600	Aid to Indigents	161,336
Total Other General	1,427,876	Indigent Burial	30,188
Total General	9,619,401	Total General Relief	191,524
Public Protection		Total Care of Court Wards	41,743
Judicial		Total Veteran Services	152,924
Trial Court Maintenance of Effort (MOE)	482,084	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	313,742	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	—
County Clerk	361,336	Total Other Public Assistance	—
Grand Jury (Including Audit)	26,153	Total Public Assistance	19,716,976
District Attorney-Prosecution	2,390,482	Education	
District Attorney-Family Support	2,668,184	Total School Administration	—
Public Defender	798,794	Total Library Services	726,913
Court Appointed Counsel	550,414	Total Agricultural Education	118,717
Other	290,308	Total Other Education	—
Total Judicial	7,881,497	Total Education	845,630
Total Police Protection	9,332,427	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	4,189,568	Total Cultural Services	84,426
Juvenile Detention	1,504,388	Total Veterans Memorial Building	—
Probation	1,783,106	Total Small Craft Harbors	—
Total Detention and Correction	7,477,062	Total Recreation and Cultural	84,426
Total Fire Protection	541,984	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	228,293
Protective Inspection		Total Interest on Long-Term Debt	1,064,362
Agricultural Commissioner	1,433,244	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	492,046	Total Debt Service	1,292,655
Other	—	Total General County Expenditures Before Transfers	98,456,605
Total Protective Inspection	1,925,290	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	9,048
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	256,884	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 98,465,653
Emergency Services	250,985		
Planning and Zoning	519,659		
Pound	209,923		
Other	754,009		
Total Other Protection	1,991,460		
Total Public Protection	29,149,720		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 42,111,802	\$ 10,592,091	\$ 31,519,711

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 365,000	\$ 16,255,000
Total Pension Obligation Bonds				16,620,000	16,620,000	365,000	16,255,000
Other Long-Term Debt Schedule							
Solid Waste Facility Compliance	—	—	—	—	—	—	200,000
Juvenile Hall - I-Bank debt	—	—	—	—	—	—	1,783,704
Postclosure Liability	—	—	—	—	—	—	11,231,783
Public Defender - Copier	—	—	—	—	—	—	2,002
Sheriff Ford Lease #4	—	—	—	—	—	—	53,965
Solid Waste - I Bank Loan	—	—	—	—	—	—	1,681,895
Total Other Long-Term Debt Schedule				—	—	—	14,953,349
County Total Bonds and Other Long-Term Debt				\$ 16,620,000	\$ 16,620,000	\$ 365,000	\$ 31,208,349

Total Future Principal
and Interest Balance Due

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 208,009
Local Cash Grants	931,629
State Cash Grants	200,109
Federal Cash Grants	199,011
Other Revenues	25,607
Total Revenues	1,564,365
Purchased Transportation	—
Other Expenses	1,611,372
Total Expenses	1,611,372
Net Transit Income (Loss)	(47,007)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (47,007)
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 2009-10
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	\$	107,120
Total Operating Expenses		921,394
Net Operating Income (Loss)		<u>(814,274)</u>
Total Non-Operating Revenue		8,127
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		<u>(806,147)</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	<u><u>(806,147)</u></u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	2,261,464
Total Operating Expenses		1,578,677
Net Operating Income (Loss)		<u>682,787</u>
Total Non-Operating Revenues		233,908
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		<u>916,695</u>
Transfers In from the County		9,048
Transfers Out to the County		9,048
Net Transfers In (Out)		—
Net Income (Loss)	\$	<u><u>916,695</u></u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Solano

Taxes			Federal	
Property Taxes			Public Assistance Administration	24,753,300
County Wide Secured and Unsecured	\$	65,135,978	Public Assistance Programs	62,449,650
Less Than County Wide Funds - Secured and Unsecured		6,876,050	Health Administration	553,388
Property Tax In-Lieu of Vehicle License Fees		39,596,716	Workforce Investment Act (WIA)	7,530,979
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		231,925	Health Grants	4,286,565
Total Property Taxes		111,840,669	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,802,198	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		424,274	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		1,652,158	District Attorney Programs	—
Transient Lodging		—	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	1,433,479
Utility Users Tax		—	Other	89,303
Other		3,201,984	Total Federal	101,096,664
Total Other Taxes		9,080,614	Other Aid	
Total Taxes		120,921,283	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	21,358,964
Operations		—	Total Other Aid	21,358,964
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	4,074,467
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		29,121	Auditing and Accounting Fees	1,400,772
Business Licenses		1,434,276	Communication Services	—
Construction Permits		6,779,221	Election Services	952,959
Road Privileges and Permits		70,145	Legal Services	747,581
Zoning Permits		88,339	Planning and Engineering Services	1,286,021
Franchises		642,904	Agricultural Services	145,894
Other		1,931,140	Civil Process Services	377,013
Total Licenses Permits and Franchises		10,975,146	Court Fees and Costs	1,353,351
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		3,842,514	Estate Fees	83,177
Other Court Fines		1,215,683	Humane Services	152,615
Forfeitures and Penalties		2,297,623	Law Enforcement Services	6,825,916
Penalties and Cost on Delinquent Taxes		10,405,004	Recording Fees	1,733,890
Total Fines, Forfeitures and Penalties		17,760,824	Road and Street Services	880,329
Revenue from Use of Money and Property			Health Fees	10,483,150
Interest		3,683,132	Mental Health Services	6,527,748
Rents and Concessions		809,009	California Children Services	4,087,944
Royalties		1,864	Sanitation Services	—
Total Revenue from the Use of Money and Property		4,494,005	Institutional Care and Services	429,421
Aid from Other Governmental Agencies			Library Services	4,649,637
State			Park and Recreation Fees	417,758
Highway Users Tax		5,681,085	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		14,758,535	Building Maintenance and Grounds	—
Public Assistance Administration		29,874,974	Administrative Services	1,506,592
Public Assistance Programs		30,104,218	Other	29,418,489
Realignment for Social Services		10,783,560	Total Charges for Current Services	77,534,724
Health:			Miscellaneous Revenue	
Aid for Mental Health		11,131,057	Other Sales	93,349
Realignment for Mental Health		6,841,542	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		1,815,713	Cancelled Warrants	—
Other Aid for Health		16,467,584	Other	3,652,361
Realignment for Health Services		3,235,751	Total Miscellaneous Revenue	3,745,710
Homeowners' Property Tax Relief		1,167,322	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	137,432
SB90 Mandated Costs		979,790	Proceeds from the Sale of Bonds	—
Public Safety Fund		24,761,128	Other Long-Term Debt Proceeds	16,745,000
Other:			Total Other Financing Sources	16,882,432
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,283,664	Total General County Revenues Before Transfers	561,422,954
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		489,037	Total Transfers In from Enterprises	93,446
District Attorney Programs		1,682,722	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		3,426,797		
Other		22,168,723	Total General County Revenues and Transfers In	\$ 561,516,400
Total State		186,653,202		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Solano

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,778,277	Total Roads	19,132,058
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	3,186,837	Total Transportation Systems	—
Other	1,818,043	Total Parking Facilities	—
Total Legislative and Administrative	6,783,157	Total Public Ways and Facilities	19,132,058
Finance		Health	
Auditor-Controller	3,629,415	Total Public Health	42,913,102
Treasurer-Tax Collector	3,063,932	Total Medical Care	8,920,594
Assessor	5,548,888	Total Mental Health	44,756,153
Other	—	Total Drug and Alcohol Abuse Services	4,903,513
Total Finance	12,242,235	Total Health	101,493,362
Counsel		Sanitation	
County Counsel	3,152,572	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,152,572	Public Assistance	
Total Personnel	2,138,544	Welfare	
Total Elections	3,437,178	Administration	66,617,468
Total Communications	—	Aid Programs - Cash (Grants)	51,477,319
Total Property Management	291,859	Total Welfare	118,094,787
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	9,700,796
Courts	6,021	Other	5,508,488
Other	34,528,995	Total Social Services	15,209,284
Total Plant Acquisition	34,535,016	General Relief	
Total Promotion	464,767	Aid to Indigents	13,703,568
Total Other General	13,135,749	Indigent Burial	12,832
Total General	76,181,077	Total General Relief	13,716,400
Public Protection		Total Care of Court Wards	141,936
Judicial		Total Veteran Services	602,031
Trial Court Maintenance of Effort (MOE)	9,228,541	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	529,223	Workforce Investment Act (WIA)	7,517,342
Other Trial Court	4,958,673	Other	—
County Clerk	—	Total Other Public Assistance	7,517,342
Grand Jury (Including Audit)	100,737	Total Public Assistance	155,281,780
District Attorney-Prosecution	19,497,673	Education	
District Attorney-Family Support	11,429,827	Total School Administration	—
Public Defender	12,991,788	Total Library Services	18,408,716
Court Appointed Counsel	—	Total Agricultural Education	307,813
Other	3,921,227	Total Other Education	—
Total Judicial	62,657,689	Total Education	18,716,529
Total Police Protection	61,276,280	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,416,681
Adult Detention	4,031,428	Total Cultural Services	—
Juvenile Detention	9,490,397	Total Veterans Memorial Building	—
Probation	20,904,872	Total Small Craft Harbors	—
Total Detention and Correction	34,426,697	Total Recreation and Cultural	1,416,681
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	30,435,883
Protective Inspection		Total Interest on Long-Term Debt	11,076,534
Agricultural Commissioner	2,659,858	Total Interest on Short-Term Notes and Warrants	888,141
Building Inspector	912,037	Total Debt Service	42,400,558
Other	—	Total General County Expenditures Before Transfers	596,834,305
Total Protective Inspection	3,571,895	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	195,201	Operating Transfers Between Funds Other Than	—
Recorder	2,462,972	Governmental and Enterprise	—
Coroner	1,376,599	Total General County Expenditures and Transfers Out	\$ 596,834,305
Emergency Services	2,115,656		
Planning and Zoning	11,607,241		
Pound	2,220,060		
Other	301,970		
Total Other Protection	20,279,699		
Total Public Protection	182,212,260		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 470,398,321	\$ 111,892,850	\$ 358,505,471

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 54,745,000	\$ 41,920,000
Unfunded Actuarial Accrued Liab	2005	2005	2025	42,385,000	42,385,000	3,200,000	39,185,000
Total Pension Obligation Bonds				139,050,000	139,050,000	57,945,000	81,105,000
State Construction Loans							
Nut Tree Airport Hangars	2002	—	—	1,300,000	—	—	39,297
Total State Construction Loans				1,300,000	—	—	39,297
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	25,760,444
Compensated Absences (Enterprise)	—	—	—	—	—	—	506,701
Motorola Capital Lease	—	—	—	—	—	—	1,122,586
Pitney Bowes Capital Lease	—	—	—	—	—	—	—
Suisun Library	—	—	—	—	—	—	1,023,890
Total Other Long-Term Debt Schedule				—	—	—	28,413,621
County Total Bonds and Other Long-Term Debt				\$ 140,350,000	\$ 139,050,000	\$ 57,945,000	\$ 109,557,918

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 193,761,986
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 1,302,946
Total Operating Expenses	2,372,010
Net Operating Income (Loss)	(1,069,064)
Total Non-Operating Revenue	535,273
Total Non-Operating Expenses	240,051
Income (Loss) Before Operating Transfers	(773,842)
Transfers In from the County	—
Transfers Out to the County	11,058
Net Transfers In (Out)	(11,058)
Net Income (Loss)	\$ (784,900)
Current Year Capital Outlay (Enterprise Activity)	\$ 58,005

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	\$ 3,386,370
Total Operating Expense	3,678,240
Net Operating Income (Loss)	(291,870)
Total Non-Operating Revenue	337,791
Total Non-Operating Expenses	111,017
Income (Loss) Before Operating Transfers	(65,096)
Transfers In from the County	—
Transfers Out to the County	82,388
Net Transfers In (Out)	(82,388)
Net Income (Loss)	\$ (147,484)
Current Year Capital Outlay	\$ —

Comments

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

1. Informational Note: In June 1998, county voters approved an additional 1/8-cent (\$0.00125) local sales tax, referred to as Measure B. This revenue provides funds for library services throughout Solano County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure B revenue in the amount of \$3.2 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Sonoma

Taxes				Federal		
Property Taxes				Public Assistance Administration		25,067,001
County Wide Secured and Unsecured	\$	138,956,653		Public Assistance Programs		16,772,540
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration		—
Property Tax In-Lieu of Vehicle License Fees		47,051,871		Workforce Investment Act (WIA)		2,903,462
Voter Approved Indebtedness		—		Community Development Block Grant		—
Prior Year Secured and Unsecured		89,298		Health Grants		4,130,029
Total Property Taxes		186,097,822		Other:		
Other Taxes				Community Oriented Policing Services (COPS)		—
Sales and Use Taxes		12,203,334		Office of Criminal Justice and Planning Programs		78,066
Transportation Tax (Non-Transit)		12,242		DEA Programs/Drug and Alcohol Programs		103,000
Property Transfer		3,114,386		District Attorney Programs		7,573,180
Transient Lodging		7,138,012		Aging Programs		2,004,098
Timber Yield		2,343		Senior Citizens Programs		771,300
Aircraft		—		Road Projects		4,243,686
Construction Development Taxes		—		Law Enforcement		2,373,132
Utility Users Tax		—		Other		1,961,495
Other		1,334		Total Federal		67,980,989
Total Other Taxes		22,471,651		Other Aid		
Total Taxes		208,569,473		Other In-Lieu Taxes		—
Special Benefit Assessments				Other Governmental Agencies		22,968,474
Operations		—		Total Other Aid		22,968,474
Capital Outlay		—		Charges for Current Services		
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees		4,301,721
Licenses, Permits and Franchises				Property Tax Administrative Fees		3,009,459
Animal Licenses		671,012		Auditing and Accounting Fees		2,967,156
Business Licenses		2,666,181		Communication Services		236,113
Construction Permits		7,305,182		Election Services		212,262
Road Privileges and Permits		48,572		Legal Services		2,450,600
Zoning Permits		—		Planning and Engineering Services		3,499,470
Franchises		3,685,250		Agricultural Services		721,597
Other		1,483,684		Civil Process Services		334,185
Total Licenses Permits and Franchises		15,859,881		Court Fees and Costs		808,029
Fines, Forfeitures and Penalties				Booking Fees		145,100
Vehicle Code Fines		387,731		Estate Fees		197,512
Other Court Fines		4,849,595		Humane Services		95,797
Forfeitures and Penalties		2,913,426		Law Enforcement Services		1,170,738
Penalties and Cost on Delinquent Taxes		9,701,862		Recording Fees		2,670,495
Total Fines, Forfeitures and Penalties		17,852,614		Road and Street Services		1,672,817
Revenue from Use of Money and Property				Health Fees		2,536,868
Interest		9,712,169		Mental Health Services		2,144,884
Rents and Concessions		1,057,998		California Children Services		620
Royalties		—		Sanitation Services		—
Total Revenue from the Use of Money and Property		10,770,167		Institutional Care and Services		1,186,917
Aid from Other Governmental Agencies				Library Services		24,731
State				Park and Recreation Fees		3,592,018
Highway Users Tax		9,231,060		Other:		
Motor Vehicle In-Lieu Tax		—		Personnel Services		511
Realignment from the Vehicle License Fee Fund		21,563,044		Building Maintenance and Grounds		—
Public Assistance Administration		62,769,781		Administrative Services		3,373,788
Public Assistance Programs		33,677,898		Other		14,455,480
Realignment for Social Services		14,472,792		Total Charges for Current Services		51,808,868
Health:				Miscellaneous Revenue		
Aid for Mental Health		17,335,167		Other Sales		2,539,828
Realignment for Mental Health		7,891,686		Tobacco Settlement		—
Medically Indigent Adults		—		Welfare Repayments		—
Alcohol and Drug Abuse		4,388,424		Cancelled Warrants		20,712
Other Aid for Health		15,375,753		Other		35,804,799
Realignment for Health Services		5,521,630		Total Miscellaneous Revenue		38,365,339
Homeowners' Property Tax Relief		1,336,869		Other Financing Sources		
Open Space Tax Relief		13		Sale of Fixed Assets		—
SB90 Mandated Costs		10,301		Proceeds from the Sale of Bonds		—
Public Safety Fund		30,534,458		Other Long-Term Debt Proceeds		3,477,500
Other:				Total Other Financing Sources		3,477,500
Supplemental Law Enforcement Services Fund (SLESF/COPS)		391,678		Total General County Revenues Before Transfers		697,806,329
Office of Criminal Justice and Planning Programs		384,899		Transfers In		
Library		—		Total Transfers In from Enterprises		500,242
District Attorney Programs		—		Operating Transfers Between Funds Other Than Governmental and Enterprise		—
Law Enforcement		3,991,113		Total General County Revenues and Transfers In	\$	698,306,571
Other		31,276,458				
Total State		260,153,024				

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Sonoma

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,561,364	Total Roads	30,599,103
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	3,288,688	Total Transportation Systems	—
Other	842,801	Total Parking Facilities	—
Total Legislative and Administrative	6,692,853	Total Public Ways and Facilities	30,599,103
Finance		Health	
Auditor-Controller	12,082,905	Total Public Health	54,060,030
Treasurer-Tax Collector	5,152,807	Total Medical Care	—
Assessor	9,325,607	Total Mental Health	44,105,028
Other	1,123,292	Total Drug and Alcohol Abuse Services	15,317,339
Total Finance	27,684,611	Total Health	113,482,397
Counsel		Sanitation	
County Counsel	4,771,020	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,771,020	Public Assistance	
Total Personnel	4,881,046	Welfare	
Total Elections	3,630,913	Administration	86,040,073
Total Communications	1,398,463	Aid Programs - Cash (Grants)	40,186,850
Total Property Management	12,394,251	Total Welfare	126,226,923
Plant Acquisition		Social Services	
Jails	2,388,012	Administration and Programs	25,773,353
Courts	464,409	Other	—
Other	29,677,058	Total Social Services	25,773,353
Total Plant Acquisition	32,529,479	General Relief	
Total Promotion	3,342,662	Aid to Indigents	1,549,208
Total Other General	26,847,278	Indigent Burial	—
Total General	124,172,576	Total General Relief	1,549,208
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	370,585
Trial Court Maintenance of Effort (MOE)	7,601,654	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	770,944	Workforce Investment Act (WIA)	4,211,874
Other Trial Court	9,325,953	Other	5,749,742
County Clerk	535,607	Total Other Public Assistance	9,961,616
Grand Jury (Including Audit)	79,334	Total Public Assistance	163,881,685
District Attorney-Prosecution	20,978,072	Education	
District Attorney-Family Support	14,658,510	Total School Administration	—
Public Defender	9,161,835	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	1,113,580
Other	—	Total Other Education	—
Total Judicial	63,111,909	Total Education	1,113,580
Total Police Protection	65,170,051	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	12,216,182
Adult Detention	56,783,747	Total Cultural Services	—
Juvenile Detention	25,719,413	Total Veterans Memorial Building	1,635,031
Probation	17,247,484	Total Small Craft Harbors	—
Total Detention and Correction	99,750,644	Total Recreation and Cultural	13,851,213
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	20,420,147
Protective Inspection		Total Interest on Long-Term Debt	19,002,126
Agricultural Commissioner	4,345,877	Total Interest on Short-Term Notes and Warrants	2,292,500
Building Inspector	—	Total Debt Service	41,714,773
Other	1,074,358	Total General County Expenditures Before Transfers	752,601,136
Total Protective Inspection	5,420,235	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	382,456
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	2,059,534	Governmental and Enterprise	351,145
Coroner	2,170,322	Total General County Expenditures and Transfers Out	\$ 753,334,737
Emergency Services	2,770,080		
Planning and Zoning	19,314,081		
Pound	3,863,203		
Other	155,750		
Total Other Protection	30,332,970		
Total Public Protection	263,785,809		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 513,108,400	\$ 237,528,087	\$ 275,580,313

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	1994	2013	\$ 97,400,000	\$ 97,400,000	\$ 60,210,000	\$ 37,190,000
Pension Fund Obligation 2003 A	2003	2003	2022	210,200,000	210,200,000	21,595,000	188,605,000
Pension Fund Obligation 2003 B	2004	2003	2022	21,000,000	21,000,000	—	21,000,000
Total Pension Obligation Bonds				328,600,000	328,600,000	81,805,000	246,795,000
Revenue Bonds							
Measure F Sales Tax 2007 A	2007	2012	2030	93,845,000	93,845,000	—	93,845,000
Measure F Sales Tax 2007 B	2007	2011	2011	3,040,000	3,040,000	—	3,040,000
Total Revenue Bonds				96,885,000	96,885,000	—	96,885,000
Special Assessment Bonds							
1915 Act - Sunnyslope	1991	1992	2011	817,627	250,000	180,000	70,000
SCEIP Special Assess 20 yr 2010	2009	2010	2029	7,068,279	7,068,279	240,888	6,827,391
1915 Act - Airport Business Center 97	1997	1998	2010	3,120,000	1,621,000	1,469,000	152,000
SCEIP Special Assess 20 yr 2011	2009	2011	2030	19,563,631	19,563,631	—	19,563,631
SCEIP Special Assess 5 yr 2011	2009	2011	2015	144,650	144,650	—	144,650
1915 Act - Larkfield Sewer	1997	1998	2011	1,187,000	548,000	423,000	125,000
1915 Act - South S.R. Avenue	1997	1998	2009	1,476,000	743,000	743,000	—
1915 Act - Vinecrest Road	1997	1998	2011	1,869,000	1,158,000	885,000	273,000
1915 Act - Canon Manor West	2006	2007	2031	4,866,576	4,866,576	406,576	4,460,000
SCEIP Special Assess 5yr 2010	2009	2010	2014	11,830	11,830	1,019	10,811
SCEIP Special Assess 10 yr 2010	2009	2010	2019	1,455,757	1,455,757	53,761	1,401,996
SCEIP Special Assess 10 yr 2011	2009	2011	2020	1,687,989	1,687,989	—	1,687,989
Total Special Assessment Bonds				43,268,339	39,118,712	4,402,244	34,716,468
State Construction Loans							
Marina Air. Hangars	1984	—	—	12,791,313	—	3,631,478	3,606,427
Hangar and Building	2003	—	—	2,545,000	—	690,133	1,159,726
Hangar	2009	—	—	593,749	—	—	483,229
Hangar #3	2009	—	—	929,813	—	—	751,385
Total State Construction Loans				16,859,875	—	4,321,611	6,000,767
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	35,997,506
Helicopter	—	—	—	—	—	—	1,742,729
Postclosure Landfill Liability	—	—	—	—	—	—	50,225,023
Sheriff Marine Unit (Truck)	—	—	—	—	—	—	12,166
Short-Term Capital Leases	—	—	—	—	—	—	154,177
Various Short-Term Capital Leases	—	—	—	—	—	—	71,698
Wheel Loader	—	—	—	—	—	—	112,288
Total Other Long-Term Debt Schedule				—	—	—	88,315,587
County Total Bonds and Other Long-Term Debt				\$ 485,613,214	\$ 464,603,712	\$ 90,528,855	\$ 472,712,822
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	73,576,082					

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

Table 6. Counties Annual Report — Fiscal Year 2009-10

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	1,288,000
Net Operating Income (Loss)	(1,288,000)
Total Non-Operating Revenue	665,000
Total Non-Operating Expenses	224,000
Net Non-Operating Income	441,000
Net Income Before Extraordinary Items	(847,000)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(847,000)
Transfers In from the County	—
Transfers Out to the County	500,000
Net Transfers In (Out)	(500,000)
Net Income (Loss)	\$ (1,347,000)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 2,083,439
Local Cash Grants	7,078,313
State Cash Grants	1,278,205
Federal Cash Grants	1,613,938
Other Revenues	57,882
Total Revenues	12,111,777
Purchased Transportation	8,022,687
Other Expenses	6,669,590
Total Expenses	14,692,277
Net Transit Income (Loss)	(2,580,500)
Gain or Loss on Disposal of Fixed Assets	405
Total Operator Net Income (Loss)	\$ (2,580,095)
Capital Additions to Equity	
Total Local Capital Grants	\$ 114,459
Total State Capital Grants	2,003,573
Total Federal Capital Grants	3,000,529
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 5,118,561

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$	3,342,693
Total Operating Expenses		3,548,751
Net Operating Income (Loss)		(206,058)
Total Non-Operating Revenue		4,722,114
Total Non-Operating Expenses		124,972
Income (Loss) Before Operating Transfers		4,391,084
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	4,391,084
Current Year Capital Outlay (Enterprise Activity)	\$	5,034,238

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	33,861,511
Total Operating Expenses		32,305,050
Net Operating Income (Loss)		1,556,461
Total Non-Operating Revenues		57,368,827
Total Non-Operating Expenses		447,870
Income (Loss) Before Operating Transfers		58,477,418
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	58,477,418
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses: Harbor		
Total Operating Revenue	\$	1,218,738
Total Operating Expense		1,474,367
Net Operating Income (Loss)		(255,629)
Total Non-Operating Revenue		33
Total Non-Operating Expenses		489,889
Income (Loss) Before Operating Transfers		(745,485)
Transfers In from the County		382,456
Transfers Out to the County		242
Net Transfers In (Out)		382,214
Net Income (Loss)	\$	(363,271)
Current Year Capital Outlay	\$	—

Other Enterprise Statement of Revenues and Expenses: SCEIP		
Total Operating Revenue	\$	226,377
Total Operating Expense		1,357,125
Net Operating Income (Loss)		(1,130,748)
Total Non-Operating Revenue		1,013,358
Total Non-Operating Expenses		439,691
Income (Loss) Before Operating Transfers		(557,081)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(557,081)
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Stanislaus

Taxes			Federal	
Property Taxes			Public Assistance Administration	88,536,033
County Wide Secured and Unsecured	\$	30,192,189	Public Assistance Programs	45,649,998
Less Than County Wide Funds - Secured and Unsecured		983,880	Health Administration	3,759,136
Property Tax In-Lieu of Vehicle License Fees		47,512,155	Workforce Investment Act (WIA)	14,999,767
Voter Approved Indebtedness		—	Community Development Block Grant	11,126,705
Prior Year Secured and Unsecured		84,617	Health Grants	9,840,381
Total Property Taxes		78,772,841	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		13,783,211	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		338,277	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		1,271,225	District Attorney Programs	—
Transient Lodging		680,780	Aging Programs	1,927,568
Timber Yield		—	Senior Citizens Programs	—
Aircraft		286,334	Road Projects	4,623,873
Construction Development Taxes		2,772,869	Law Enforcement	1,742,769
Utility Users Tax		—	Other	2,700,470
Other		6,557,237	Total Federal	184,906,700
Total Other Taxes		25,689,933	Other Aid	
Total Taxes		104,462,774	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	4,811,071
Operations		—	Total Other Aid	4,811,071
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	563,980
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,940,621
Animal Licenses		688,753	Auditing and Accounting Fees	5,816
Business Licenses		74,250	Communication Services	—
Construction Permits		1,260,981	Election Services	645,433
Road Privileges and Permits		39,152	Legal Services	238,931
Zoning Permits		119,092	Planning and Engineering Services	596,605
Franchises		958,324	Agricultural Services	674,598
Other		641,282	Civil Process Services	570,322
Total Licenses Permits and Franchises		3,781,834	Court Fees and Costs	882,389
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		1,477,581	Estate Fees	328,233
Other Court Fines		3,787,084	Humane Services	811,729
Forfeitures and Penalties		2,634,277	Law Enforcement Services	13,382,747
Penalties and Cost on Delinquent Taxes		7,951,802	Recording Fees	3,139,222
Total Fines, Forfeitures and Penalties		15,850,744	Road and Street Services	92,674
Revenue from Use of Money and Property			Health Fees	6,604,706
Interest		9,940,101	Mental Health Services	17,610,819
Rents and Concessions		1,349,003	California Children Services	1,941
Royalties		—	Sanitation Services	1,542,437
Total Revenue from the Use of Money and Property		11,289,104	Institutional Care and Services	1,178,171
Aid from Other Governmental Agencies			Library Services	835,054
State			Park and Recreation Fees	1,877,317
Highway Users Tax		7,726,130	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		17,100,569	Building Maintenance and Grounds	—
Public Assistance Administration		72,515,251	Administrative Services	6,945,669
Public Assistance Programs		41,477,942	Other	22,089,895
Realignment for Social Services		13,342,393	Total Charges for Current Services	82,559,309
Health:			Miscellaneous Revenue	
Aid for Mental Health		13,718,643	Other Sales	66,186
Realignment for Mental Health		8,095,542	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		3,333,798	Cancelled Warrants	134,984
Other Aid for Health		6,246,851	Other	2,407,908
Realignment for Health Services		4,171,168	Total Miscellaneous Revenue	2,609,078
Homeowners' Property Tax Relief		608,125	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	18,265
SB90 Mandated Costs		3,367,656	Proceeds from the Sale of Bonds	—
Public Safety Fund		28,705,878	Other Long-Term Debt Proceeds	1,224,693
Other:			Total Other Financing Sources	1,242,958
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,579,780	Total General County Revenues Before Transfers	656,885,575
Office of Criminal Justice and Planning Programs		1,236,016	Transfers In	
Library		332,835	Total Transfers In from Enterprises	442,696
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	998,011
Law Enforcement		3,868,295	Total General County Revenues and Transfers In	\$ 658,326,282
Other		17,945,131		
Total State		245,372,003		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Stanislaus

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,616,662	Total Roads	15,244,043
Clerk of the Board	—	Total Transportation Terminals	115,103
Administrative Officer	6,567,022	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	8,183,684	Total Public Ways and Facilities	15,359,146
Finance		Health	
Auditor-Controller	4,112,345	Total Public Health	2,481,714
Treasurer-Tax Collector	3,398,303	Total Medical Care	49,119,198
Assessor	5,811,643	Total Mental Health	52,505,665
Other	535,079	Total Drug and Alcohol Abuse Services	5,178,291
Total Finance	13,857,370	Total Health	109,284,868
Counsel		Sanitation	
County Counsel	2,227,999	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,227,999	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	2,762,142	Administration	130,372,250
Total Communications	—	Aid Programs - Cash (Grants)	2,774,900
Total Property Management	5,115,294	Total Welfare	133,147,150
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	108,163,278
Courts	—	Other	—
Other	6,404,309	Total Social Services	108,163,278
Total Plant Acquisition	6,404,309	General Relief	
Total Promotion	361,295	Aid to Indigents	—
Total Other General	13,513,973	Indigent Burial	—
Total General	52,426,066	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	823,993	Workforce Investment Act (WIA)	21,269,001
Other Trial Court	6,324,391	Other	—
County Clerk	3,030,077	Total Other Public Assistance	21,269,001
Grand Jury (Including Audit)	109,834	Total Public Assistance	262,579,429
District Attorney-Prosecution	15,157,253	Education	
District Attorney-Family Support	14,326,007	Total School Administration	—
Public Defender	9,843,206	Total Library Services	8,415,665
Court Appointed Counsel	—	Total Agricultural Education	484,738
Other	—	Total Other Education	—
Total Judicial	54,200,985	Total Education	8,900,403
Total Police Protection	42,702,235	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	10,782,567
Adult Detention	31,386,770	Total Cultural Services	—
Juvenile Detention	12,202,903	Total Veterans Memorial Building	—
Probation	10,755,183	Total Small Craft Harbors	—
Total Detention and Correction	54,344,856	Total Recreation and Cultural	10,782,567
Total Fire Protection	1,407,747	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	16,405,601
Protective Inspection		Total Interest on Long-Term Debt	6,993,340
Agricultural Commissioner	4,198,708	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,588,587	Total Debt Service	23,398,941
Other	—	Total General County Expenditures Before Transfers	667,880,089
Total Protective Inspection	5,787,295	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	5,338,708
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	1,542,662	Total General County Expenditures and Transfers Out	\$ 673,218,797
Emergency Services	2,871,089		
Planning and Zoning	12,953,454		
Pound	3,257,276		
Other	6,081,070		
Total Other Protection	26,705,551		
Total Public Protection	185,148,669		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 285,369,312	\$ 139,315,373	\$ 146,053,939

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 69,190,000	\$ 39,780,000
Total Pension Obligation Bonds				108,970,000	108,970,000	69,190,000	39,780,000
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	1,688,006
Capital Leases - Enterprise	—	—	—	—	—	—	982,021
Compensated Absences	—	—	—	—	—	—	29,993,934
Compensated Absences - Enterprise	—	—	—	—	—	—	1,333,857
General Fund Loan	—	—	—	—	—	—	23,463,396
Postclosure Landfill Liability	—	—	—	—	—	—	13,566,419
Total Other Long-Term Debt Schedule				—	—	—	71,027,633
County Total Bonds and Other Long-Term Debt				\$ 108,970,000	\$ 108,970,000	\$ 69,190,000	\$ 110,807,633

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 105,589,760
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 76,659,959
Total Deductions from Revenues	34,352,689
Net Patient Revenue	42,307,270
Total Other Operating Revenues	1,367,591
Total Operating Revenue	43,674,861
Total Operating Expenses	45,683,665
Net Operating Income (Loss)	(2,008,804)
Total Non-Operating Revenue	432,128
Total Non-Operating Expenses	617,408
Net Non-Operating Income	(185,280)
Net Income Before Extraordinary Items	(2,194,084)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(2,194,084)
Transfers In from the County	5,338,708
Transfers Out to the County	390,637
Net Transfers In (Out)	4,948,071
Net Income (Loss)	\$ 2,753,987
Current Year Capital Outlay (Enterprise Activity)	\$ (579,559)

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 345,202
Local Cash Grants	2,962,730
State Cash Grants	184,350
Federal Cash Grants	416,134
Other Revenues	31,869
Total Revenues	3,940,285
Purchased Transportation	2,659,226
Other Expenses	1,096,496
Total Expenses	3,755,722
Net Transit Income (Loss)	184,563
Gain or Loss on Disposal of Fixed Assets	(38,417)
Total Operator Net Income (Loss)	\$ 146,146
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 2009-10
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	\$ 11,441,503
Total Operating Expenses	15,144,449
Net Operating Income (Loss)	(3,702,946)
Total Non-Operating Revenues	927,358
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(2,775,588)
Transfers In from the County	—
Transfers Out to the County	29,604
Net Transfers In (Out)	(29,604)
Net Income (Loss)	\$ (2,805,192)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Jail Commissary

Total Operating Revenue	\$ 1,369,396
Total Operating Expense	1,819,142
Net Operating Income (Loss)	(449,746)
Total Non-Operating Revenue	11,176
Total Non-Operating Expenses	1,007
Income (Loss) Before Operating Transfers	(439,577)
Transfers In from the County	—
Transfers Out to the County	22,455
Net Transfers In (Out)	(22,455)
Net Income (Loss)	\$ (462,032)
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 \$6.6 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Sutter

Taxes			Federal	
Property Taxes			Public Assistance Administration	7,012,000
County Wide Secured and Unsecured	\$	13,845,483	Public Assistance Programs	15,358,821
Less Than County Wide Funds - Secured and Unsecured		343,854	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		9,174,837	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		13,739	Health Grants	8,292,527
Total Property Taxes		23,377,913	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	180,321
Sales and Use Taxes		2,535,854	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		308,732	DEA Programs/Drug and Alcohol Programs	955,481
Property Transfer		214,375	District Attorney Programs	—
Transient Lodging		39,665	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	929,035
Construction Development Taxes		84,931	Law Enforcement	643,803
Utility Users Tax		—	Other	170,130
Other		—	Total Federal	33,542,118
Total Other Taxes		3,183,557	Other Aid	
Total Taxes		26,561,470	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	2,132,547
Operations		—	Total Other Aid	2,132,547
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	86,737
Licenses, Permits and Franchises			Property Tax Administrative Fees	621,835
Animal Licenses		107,947	Auditing and Accounting Fees	2,500
Business Licenses		—	Communication Services	—
Construction Permits		243,140	Election Services	30,901
Road Privileges and Permits		22,758	Legal Services	59,207
Zoning Permits		—	Planning and Engineering Services	1,256,524
Franchises		1,612,319	Agricultural Services	247,805
Other		342,759	Civil Process Services	53,068
Total Licenses Permits and Franchises		2,328,923	Court Fees and Costs	865,378
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		276,852	Estate Fees	30,015
Other Court Fines		949,247	Humane Services	78,490
Forfeitures and Penalties		190,494	Law Enforcement Services	956,749
Penalties and Cost on Delinquent Taxes		1,221,516	Recording Fees	352,421
Total Fines, Forfeitures and Penalties		2,638,109	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	311,197
Interest		1,424,730	Mental Health Services	632,735
Rents and Concessions		213,983	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,638,713	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	62,466
State			Park and Recreation Fees	—
Highway Users Tax		1,973,385	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		6,133,229	Building Maintenance and Grounds	—
Public Assistance Administration		8,805,522	Administrative Services	91,183
Public Assistance Programs		4,061,884	Other	1,794,541
Realignment for Social Services		2,629,663	Total Charges for Current Services	7,533,752
Health:			Miscellaneous Revenue	
Aid for Mental Health		12,012,417	Other Sales	320,258
Realignment for Mental Health		2,944,164	Tobacco Settlement	799,494
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		—	Cancelled Warrants	—
Other Aid for Health		1,132,391	Other	542,725
Realignment for Health Services		1,196,457	Total Miscellaneous Revenue	1,662,477
Homeowners' Property Tax Relief		188,688	Other Financing Sources	
Open Space Tax Relief		8	Sale of Fixed Assets	74,263
SB90 Mandated Costs		133,034	Proceeds from the Sale of Bonds	—
Public Safety Fund		5,410,103	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	74,263
Supplemental Law Enforcement Services Fund (SLESF/COPS)		366,822	Total General County Revenues Before Transfers	131,050,597
Office of Criminal Justice and Planning Programs		406,608	Transfers In	
Library		162,911	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than	—
Law Enforcement		86,694	Governmental and Enterprise	—
Other		5,294,245	Total General County Revenues and Transfers In	\$ 131,050,597
Total State		52,938,225		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Sutter

General		Public Ways and Facilities	
Board of Supervisors	\$ 401,872	Total Roads	6,363,313
Clerk of the Board	173,698	Total Transportation Terminals	94,629
Administrative Officer	1,137,636	Total Transportation Systems	—
Other	778,285	Total Parking Facilities	—
Total Legislative and Administrative	2,491,491	Total Public Ways and Facilities	6,457,942
Finance		Health	
Auditor-Controller	1,865,920	Total Public Health	10,857,425
Treasurer-Tax Collector	833,162	Total Medical Care	—
Assessor	2,354,590	Total Mental Health	24,500,194
Other	491,529	Total Drug and Alcohol Abuse Services	—
Total Finance	5,545,201	Total Health	35,357,619
Counsel		Sanitation	
County Counsel	1,103,935	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,103,935	Public Assistance	
Total Personnel	1,389,395	Welfare	
Total Elections	654,159	Administration	8,966,706
Total Communications	2,595,905	Aid Programs - Cash (Grants)	17,844,033
Total Property Management	3,107,568	Total Welfare	26,810,739
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,777,003
Courts	—	Other	—
Other	1,078,957	Total Social Services	4,777,003
Total Plant Acquisition	1,078,957	General Relief	
Total Promotion	—	Aid to Indigents	48,605
Total Other General	7,751,594	Indigent Burial	—
Total General	25,718,205	Total General Relief	48,605
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	76,626
Trial Court Maintenance of Effort (MOE)	678,681	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	181,574	Workforce Investment Act (WIA)	—
Other Trial Court	575,174	Other	—
County Clerk	202,977	Total Other Public Assistance	—
Grand Jury (Including Audit)	224,007	Total Public Assistance	31,712,973
District Attorney-Prosecution	3,662,625	Education	
District Attorney-Family Support	2,823,156	Total School Administration	—
Public Defender	690,499	Total Library Services	1,596,425
Court Appointed Counsel	—	Total Agricultural Education	226,297
Other	507,301	Total Other Education	—
Total Judicial	9,545,994	Total Education	1,822,722
Total Police Protection	7,999,900	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	269,629
Adult Detention	5,226,654	Total Cultural Services	285,132
Juvenile Detention	1,767,919	Total Veterans Memorial Building	98,274
Probation	4,349,073	Total Small Craft Harbors	—
Total Detention and Correction	11,343,646	Total Recreation and Cultural	653,035
Total Fire Protection	692,259	Debt Service	
Total Flood Control - Soil and Water Conservation	311,366	Total Retirement of Long-Term Debt	127,820
Protective Inspection		Total Interest on Long-Term Debt	81,617
Agricultural Commissioner	2,592,551	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	209,437
Other	—	Total General County Expenditures Before Transfers	135,228,977
Total Protective Inspection	2,592,551	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	582,334	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 135,228,977
Emergency Services	—		
Planning and Zoning	—		
Pound	—		
Other	228,994		
Total Other Protection	811,328		
Total Public Protection	33,297,044		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 156,300,201	\$ 33,655,477	\$ 122,644,724

County of Sutter

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

Is this activity accounted for as an enterprise?

Transportation Enterprise Statement of Revenues and Expenses

Revenues

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

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$	157,963
Total Operating Expenses		255,076
Net Operating Income (Loss)		(97,113)
Total Non-Operating Revenue		22,085
Total Non-Operating Expenses		58,858
Income (Loss) Before Operating Transfers		(133,886)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(133,886)
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 2009-10
Statement of County Revenues
County of Tehama

Taxes			Federal	
Property Taxes			Public Assistance Administration	8,594,275
County Wide Secured and Unsecured	\$	9,343,963	Public Assistance Programs	7,615,582
Less Than County Wide Funds - Secured and Unsecured		2,794,783	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		5,560,061	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	220,010
Prior Year Secured and Unsecured		16,062	Health Grants	—
Total Property Taxes		17,714,869	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,302,267	Office of Criminal Justice and Planning Programs	119,980
Transportation Tax (Non-Transit)		328,150	DEA Programs/Drug and Alcohol Programs	82,927
Property Transfer		151,057	District Attorney Programs	141,915
Transient Lodging		30,925	Aging Programs	—
Timber Yield		28,223	Senior Citizens Programs	210,953
Aircraft		69,706	Road Projects	2,013,694
Construction Development Taxes		—	Law Enforcement	269,882
Utility Users Tax		—	Other	1,169,702
Other		1,325	Total Federal	20,438,920
Total Other Taxes		1,911,653	Other Aid	
Total Taxes		19,626,522	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	378,623
Operations		—	Total Other Aid	378,623
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	165,590
Licenses, Permits and Franchises			Property Tax Administrative Fees	299,817
Animal Licenses		54,286	Auditing and Accounting Fees	341,861
Business Licenses		12,550	Communication Services	—
Construction Permits		486,449	Election Services	126,529
Road Privileges and Permits		10,502	Legal Services	118,092
Zoning Permits		20,390	Planning and Engineering Services	69,883
Franchises		911,825	Agricultural Services	67,839
Other		337,587	Civil Process Services	34,466
Total Licenses Permits and Franchises		1,833,589	Court Fees and Costs	1,073,366
Fines, Forfeitures and Penalties			Booking Fees	37,386
Vehicle Code Fines		619,827	Estate Fees	59,469
Other Court Fines		698,432	Humane Services	20,956
Forfeitures and Penalties		24,209	Law Enforcement Services	381,499
Penalties and Cost on Delinquent Taxes		912,035	Recording Fees	404,591
Total Fines, Forfeitures and Penalties		2,254,503	Road and Street Services	428,588
Revenue from Use of Money and Property			Health Fees	880,244
Interest		633,445	Mental Health Services	4,306,251
Rents and Concessions		110,608	California Children Services	40
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		744,053	Institutional Care and Services	25,811
Aid from Other Governmental Agencies			Library Services	8,886
State			Park and Recreation Fees	27,338
Highway Users Tax		2,134,742	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	38,234
Realignment from the Vehicle License Fee Fund		3,695,982	Building Maintenance and Grounds	46,485
Public Assistance Administration		6,469,107	Administrative Services	22,257
Public Assistance Programs		6,047,583	Other	678,067
Realignment for Social Services		3,696,207	Total Charges for Current Services	9,663,545
Health:			Miscellaneous Revenue	
Aid for Mental Health		3,214,350	Other Sales	—
Realignment for Mental Health		1,576,067	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	330,784
Alcohol and Drug Abuse		1,168,939	Cancelled Warrants	23,880
Other Aid for Health		1,662,638	Other	980,286
Realignment for Health Services		873,354	Total Miscellaneous Revenue	1,334,950
Homeowners' Property Tax Relief		232,547	Other Financing Sources	
Open Space Tax Relief		27	Sale of Fixed Assets	2,591
SB90 Mandated Costs		84,359	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,922,683	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	2,591
Supplemental Law Enforcement Services Fund (SLESF/COPS)		230,203	Total General County Revenues Before Transfers	95,880,847
Office of Criminal Justice and Planning Programs		99,987	Transfers In	
Library		22,256	Total Transfers In from Enterprises	—
District Attorney Programs		518,415	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		474,350	Total General County Revenues and Transfers In	\$ 95,880,847
Other		4,479,755		
Total State		39,603,551		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Tehama

General		Public Ways and Facilities	
Board of Supervisors	\$ 414,984	Total Roads	9,595,146
Clerk of the Board	125,595	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	—
Other	25,391	Total Parking Facilities	—
Total Legislative and Administrative	565,970	Total Public Ways and Facilities	9,595,146
Finance		Health	
Auditor-Controller	823,534	Total Public Health	3,535,280
Treasurer-Tax Collector	590,738	Total Medical Care	1,698,515
Assessor	1,420,509	Total Mental Health	9,213,955
Other	201,278	Total Drug and Alcohol Abuse Services	1,186,608
Total Finance	3,036,059	Total Health	15,634,358
Counsel		Sanitation	
County Counsel	496,446	Total Refuse Collection and Disposal	5,373
Other	92,432	Total Sanitation	5,373
Total Counsel	588,878	Public Assistance	
Total Personnel	392,176	Welfare	
Total Elections	436,620	Administration	16,342,205
Total Communications	—	Aid Programs - Cash (Grants)	17,588,163
Total Property Management	1,456,888	Total Welfare	33,930,368
Plant Acquisition		Social Services	
Jails	1,156,113	Administration and Programs	348,591
Courts	—	Other	—
Other	174,257	Total Social Services	348,591
Total Plant Acquisition	1,330,370	General Relief	
Total Promotion	34,155	Aid to Indigents	238,073
Total Other General	113,547	Indigent Burial	19,821
Total General	7,954,663	Total General Relief	257,894
Public Protection		Total Care of Court Wards	47,583
Judicial		Total Veteran Services	45,934
Trial Court Maintenance of Effort (MOE)	627,960	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	257,882	Workforce Investment Act (WIA)	—
Other Trial Court	71,463	Other	387,271
County Clerk	125,596	Total Other Public Assistance	387,271
Grand Jury (Including Audit)	13,496	Total Public Assistance	35,017,641
District Attorney-Prosecution	1,963,648	Education	
District Attorney-Family Support	1,749,173	Total School Administration	—
Public Defender	715,546	Total Library Services	516,709
Court Appointed Counsel	—	Total Agricultural Education	143,832
Other	12,884	Total Other Education	—
Total Judicial	5,537,648	Total Education	660,541
Total Police Protection	7,504,344	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	127,941
Adult Detention	4,140,376	Total Cultural Services	—
Juvenile Detention	2,027,059	Total Veterans Memorial Building	111,485
Probation	2,318,498	Total Small Craft Harbors	—
Total Detention and Correction	8,485,933	Total Recreation and Cultural	239,426
Total Fire Protection	3,349,910	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	315,000
Protective Inspection		Total Interest on Long-Term Debt	362,328
Agricultural Commissioner	913,908	Total Interest on Short-Term Notes and Warrants	47,677
Building Inspector	467,912	Total Debt Service	725,005
Other	—	Total General County Expenditures Before Transfers	98,281,436
Total Protective Inspection	1,381,820	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	450,230
Local Agency Formation Commission (LAFCO)	266	Operating Transfers Between Funds Other Than	—
Recorder	251,192	Governmental and Enterprise	—
Coroner	336,906	Total General County Expenditures and Transfers Out	\$ 98,731,666
Emergency Services	319,715		
Planning and Zoning	608,480		
Pound	330,318		
Other	342,751		
Total Other Protection	2,189,628		
Total Public Protection	28,449,283		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 43,584,467	\$ 19,464,600	\$ 24,119,867

Table 6. Counties Annual Report — Fiscal Year 2009-10
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							
Cal Lease (Cars)	—	—	—	—	—	—	\$ 24,977
Compensated Absences	—	—	—	—	—	—	3,638,417
Total Other Long-Term Debt Schedule				—	—	—	<u>3,663,394</u>
County Total Bonds and Other Long-Term Debt				<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 3,663,394</u>
Total Future Principal and Interest Balance Due							
Total Lease Obligations		<u>\$</u>	<u>10,963,786</u>				

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	231,089
Net Operating Income (Loss)	<u>(231,089)</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	<u>(231,089)</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>(231,089)</u>
Transfers In from the County	450,230
Transfers Out to the County	—
Net Transfers In (Out)	<u>450,230</u>
Net Income (Loss)	<u>\$ 219,141</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 92,099
Local Cash Grants	876,566
State Cash Grants	370,083
Federal Cash Grants	12,756
Other Revenues	5,237
Total Revenues	<u>1,356,741</u>
Purchased Transportation	1,169,769
Other Expenses	306,437
Total Expenses	<u>1,476,206</u>
Net Transit Income (Loss)	<u>(119,465)</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ (119,465)</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	238,471
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ 238,471</u>

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tehama

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Trinity

Taxes		Federal	
Property Taxes		Public Assistance Administration	2,060,166
County Wide Secured and Unsecured	\$ 3,263,846	Public Assistance Programs	1,744,085
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	1,228,354
Property Tax In-Lieu of Vehicle License Fees	1,610,413	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	220,237
Prior Year Secured and Unsecured	158,245	Health Grants	218,606
Total Property Taxes	5,032,504	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	12,679
Sales and Use Taxes	712,079	Office of Criminal Justice and Planning Programs	186,006
Transportation Tax (Non-Transit)	195,149	DEA Programs/Drug and Alcohol Programs	683,972
Property Transfer	55,207	District Attorney Programs	136,212
Transient Lodging	164,554	Aging Programs	—
Timber Yield	17,477	Senior Citizens Programs	—
Aircraft	—	Road Projects	974,776
Construction Development Taxes	—	Law Enforcement	44,348
Utility Users Tax	—	Other	4,230,093
Other	—	Total Federal	11,739,534
Total Other Taxes	1,144,466	Other Aid	
Total Taxes	6,176,970	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	625,686
Operations	—	Total Other Aid	625,686
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	120,009
Licenses, Permits and Franchises		Property Tax Administrative Fees	9,230
Animal Licenses	48,281	Auditing and Accounting Fees	19,289
Business Licenses	—	Communication Services	—
Construction Permits	290,702	Election Services	29,420
Road Privileges and Permits	16,883	Legal Services	4,740
Zoning Permits	38,168	Planning and Engineering Services	84,624
Franchises	36,729	Agricultural Services	2,031
Other	132,691	Civil Process Services	16,003
Total Licenses Permits and Franchises	563,454	Court Fees and Costs	—
Fines, Forfeitures and Penalties		Booking Fees	8,118
Vehicle Code Fines	88,378	Estate Fees	—
Other Court Fines	72,725	Humane Services	7,113
Forfeitures and Penalties	72,578	Law Enforcement Services	71,145
Penalties and Cost on Delinquent Taxes	104,677	Recording Fees	50,943
Total Fines, Forfeitures and Penalties	338,358	Road and Street Services	280,525
Revenue from Use of Money and Property		Health Fees	32,580
Interest	111,815	Mental Health Services	39,562
Rents and Concessions	20,832	California Children Services	41,288
Royalties	—	Sanitation Services	—
Total Revenue from the Use of Money and Property	132,647	Institutional Care and Services	205,681
Aid from Other Governmental Agencies		Library Services	3,488
State		Park and Recreation Fees	3,812
Highway Users Tax	1,404,809	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	5,777
Realignment from the Vehicle License Fee Fund	1,498,996	Building Maintenance and Grounds	38,856
Public Assistance Administration	1,386,007	Administrative Services	193,290
Public Assistance Programs	2,180,380	Other	279,231
Realignment for Social Services	761,588	Total Charges for Current Services	1,546,755
Health:		Miscellaneous Revenue	
Aid for Mental Health	2,005,428	Other Sales	22,723
Realignment for Mental Health	402,559	Tobacco Settlement	131,902
Medically Indigent Adults	49,049	Welfare Repayments	20,042
Alcohol and Drug Abuse	93,790	Cancelled Warrants	3,467
Other Aid for Health	293,399	Other	509,407
Realignment for Health Services	373,943	Total Miscellaneous Revenue	687,541
Homeowners' Property Tax Relief	55,781	Other Financing Sources	
Open Space Tax Relief	—	Sale of Fixed Assets	15,150
SB90 Mandated Costs	—	Proceeds from the Sale of Bonds	—
Public Safety Fund	325,012	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	15,150
Supplemental Law Enforcement Services Fund (SLESF/COPS)	138,720	Total General County Revenues Before Transfers	37,741,909
Office of Criminal Justice and Planning Programs	92,069	Transfers In	
Library	4,944	Total Transfers In from Enterprises	76,000
District Attorney Programs	208,776	Operating Transfers Between Funds Other Than Governmental and Enterprise	17,151
Law Enforcement	490,090	Total General County Revenues and Transfers In	\$ 37,835,060
Other	4,150,474		
Total State	15,915,814		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Trinity

General		Public Ways and Facilities	
Board of Supervisors	\$ 339,017	Total Roads	7,008,252
Clerk of the Board	30,205	Total Transportation Terminals	—
Administrative Officer	163,125	Total Transportation Systems	202,101
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	532,347	Total Public Ways and Facilities	7,210,353
Finance		Health	
Auditor-Controller	497,289	Total Public Health	1,928,369
Treasurer-Tax Collector	278,894	Total Medical Care	—
Assessor	251,523	Total Mental Health	3,529,584
Other	434,777	Total Drug and Alcohol Abuse Services	557,322
Total Finance	1,462,483	Total Health	6,015,275
Counsel		Sanitation	
County Counsel	112,080	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	112,080	Public Assistance	
Total Personnel	163,125	Welfare	
Total Elections	64,565	Administration	3,943,140
Total Communications	—	Aid Programs - Cash (Grants)	2,748,415
Total Property Management	448,504	Total Welfare	6,691,555
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	783	Total Social Services	—
Total Plant Acquisition	783	General Relief	
Total Promotion	56,012	Aid to Indigents	44,593
Total Other General	840,760	Indigent Burial	—
Total General	3,680,659	Total General Relief	44,593
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	48,329
Trial Court Maintenance of Effort (MOE)	102,232	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	65,115	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	82,798
County Clerk	—	Total Other Public Assistance	82,798
Grand Jury (Including Audit)	28,713	Total Public Assistance	6,867,275
District Attorney-Prosecution	741,390	Education	
District Attorney-Family Support	657,931	Total School Administration	—
Public Defender	326,690	Total Library Services	223,117
Court Appointed Counsel	—	Total Agricultural Education	52,579
Other	12	Total Other Education	—
Total Judicial	1,922,083	Total Education	275,696
Total Police Protection	2,448,216	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	1,490,178	Total Cultural Services	—
Juvenile Detention	930,464	Total Veterans Memorial Building	—
Probation	838,242	Total Small Craft Harbors	—
Total Detention and Correction	3,258,884	Total Recreation and Cultural	—
Total Fire Protection	6,045	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	855,793
Protective Inspection		Total Interest on Long-Term Debt	871,105
Agricultural Commissioner	222,667	Total Interest on Short-Term Notes and Warrants	42,030
Building Inspector	415,160	Total Debt Service	1,768,928
Other	—	Total General County Expenditures Before Transfers	35,257,309
Total Protective Inspection	637,827	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	123,963
Local Agency Formation Commission (LAFCO)	7,000	Operating Transfers Between Funds Other Than	—
Recorder	90,619	Governmental and Enterprise	332,500
Coroner	22,882	Total General County Expenditures and Transfers Out	\$ 35,713,772
Emergency Services	318,803		
Planning and Zoning	135,549		
Pound	144,740		
Other	446,475		
Total Other Protection	1,166,068		
Total Public Protection	9,439,123		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 13,705,313	\$ 5,687,412	\$ 8,017,901

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 2,560,000	\$ 6,580,000
Total Pension Obligation Bonds				9,140,000	9,140,000	2,560,000	6,580,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	1,012,717
Compensated Absences - Enterprise	—	—	—	—	—	—	57,966
Net OPEB - Enterprise	—	—	—	—	—	—	573,278
Net OPEB - Governmental	—	—	—	—	—	—	5,604,286
Postclosure Landfill Liability	—	—	—	—	—	—	3,126,444
PUD Hospital Funding Agreement	—	—	—	—	—	—	1,813,777
Total Other Long-Term Debt Schedule				—	—	—	12,188,468
County Total Bonds and Other Long-Term Debt				\$ 9,140,000	\$ 9,140,000	\$ 2,560,000	\$ 18,768,468

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 8,509,950
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	37,004
Net Non-Operating Income	(37,004)
Net Income Before Extraordinary Items	(37,004)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(37,004)
Transfers In from the County	47,963
Transfers Out to the County	—
Net Transfers In (Out)	47,963
Net Income (Loss)	\$ 10,959
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 26,594
Local Cash Grants	270,167
State Cash Grants	182,155
Federal Cash Grants	58,498
Other Revenues	256,093
Total Revenues	793,507
Purchased Transportation	40,339
Other Expenses	361,555
Total Expenses	401,894
Net Transit Income (Loss)	391,613
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 391,613
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	349,999
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 349,999

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$	41,101
Total Operating Expenses		30,685
Net Operating Income (Loss)		<u>10,416</u>
Total Non-Operating Revenue		584,519
Total Non-Operating Expenses		477,464
Income (Loss) Before Operating Transfers		<u>117,471</u>
Transfers In from the County		11,000
Transfers Out to the County		11,000
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>117,471</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	2,203,012
Total Operating Expenses		2,352,387
Net Operating Income (Loss)		<u>(149,375)</u>
Total Non-Operating Revenues		203,804
Total Non-Operating Expenses		53,127
Income (Loss) Before Operating Transfers		<u>1,302</u>
Transfers In from the County		65,000
Transfers Out to the County		65,000
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>1,302</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Other Enterprise Statement of Revenues and Expenses: Cemetery		
Total Operating Revenue	\$	9,618
Total Operating Expense		11,817
Net Operating Income (Loss)		<u>(2,199)</u>
Total Non-Operating Revenue		1,375
Total Non-Operating Expenses		(428)
Income (Loss) Before Operating Transfers		<u>(396)</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>(396)</u>
Current Year Capital Outlay	\$	<u>—</u>

Comments

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

1. Informational Note: Revenues for Aid from Other Governmental Agencies - Other Aid, Other Governmental Agencies, have increased significantly due to \$483 thousand in Proposition 1A Securitization proceeds from the sale of the county's property tax receivable.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Tulare

Taxes			Federal	
Property Taxes			Public Assistance Administration	39,445,748
County Wide Secured and Unsecured	\$	40,871,546	Public Assistance Programs	59,992,489
Less Than County Wide Funds - Secured and Unsecured		9,730,661	Health Administration	5,589,667
Property Tax In-Lieu of Vehicle License Fees		45,514,186	Workforce Investment Act (WIA)	16,199,772
Voter Approved Indebtedness		—	Community Development Block Grant	1,890,229
Prior Year Secured and Unsecured		101,603	Health Grants	6,323,221
Total Property Taxes		96,217,996	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		7,574,739	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		2,936,578	DEA Programs/Drug and Alcohol Programs	1,795,754
Property Transfer		777,563	District Attorney Programs	9,746,779
Transient Lodging		1,137,506	Aging Programs	—
Timber Yield		2,062	Senior Citizens Programs	—
Aircraft		177,049	Road Projects	969,474
Construction Development Taxes		—	Law Enforcement	4,784,016
Utility Users Tax		—	Other	6,837,808
Other		3,657,123	Total Federal	153,574,957
Total Other Taxes		16,262,620	Other Aid	
Total Taxes		112,480,616	Other In-Lieu Taxes	17,634
Special Benefit Assessments			Other Governmental Agencies	9,131,788
Operations		—	Total Other Aid	9,149,422
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,116,715
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,243,589
Animal Licenses		68,942	Auditing and Accounting Fees	2,017,206
Business Licenses		2,704,872	Communication Services	404,988
Construction Permits		1,435,154	Election Services	411,705
Road Privileges and Permits		—	Legal Services	788,405
Zoning Permits		9,600	Planning and Engineering Services	1,154,301
Franchises		3,846,970	Agricultural Services	1,442,157
Other		419,546	Civil Process Services	327,028
Total Licenses Permits and Franchises		8,485,084	Court Fees and Costs	6,518,361
Fines, Forfeitures and Penalties			Booking Fees	641,911
Vehicle Code Fines		148,420	Estate Fees	—
Other Court Fines		2,174,107	Humane Services	—
Forfeitures and Penalties		1,474,615	Law Enforcement Services	2,075,474
Penalties and Cost on Delinquent Taxes		3,411,594	Recording Fees	1,437,671
Total Fines, Forfeitures and Penalties		7,208,736	Road and Street Services	1,661,932
Revenue from Use of Money and Property			Health Fees	38,168,138
Interest		2,515,026	Mental Health Services	199,827
Rents and Concessions		686,121	California Children Services	1,902,608
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		3,201,147	Institutional Care and Services	441,400
Aid from Other Governmental Agencies			Library Services	257,224
State			Park and Recreation Fees	173,016
Highway Users Tax		7,459,319	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	1,855,442
Realignment from the Vehicle License Fee Fund		18,152,831	Building Maintenance and Grounds	—
Public Assistance Administration		53,775,781	Administrative Services	1,664,430
Public Assistance Programs		50,936,507	Other	7,022,833
Realignment for Social Services		13,290,451	Total Charges for Current Services	73,926,361
Health:			Miscellaneous Revenue	
Aid for Mental Health		19,717,519	Other Sales	495,781
Realignment for Mental Health		8,050,862	Tobacco Settlement	3,727,742
Medically Indigent Adults		—	Welfare Repayments	5,776,364
Alcohol and Drug Abuse		653,250	Cancelled Warrants	—
Other Aid for Health		2,128,483	Other	10,231,585
Realignment for Health Services		3,568,468	Total Miscellaneous Revenue	20,231,472
Homeowners' Property Tax Relief		681,576	Other Financing Sources	
Open Space Tax Relief		98	Sale of Fixed Assets	107,364
SB90 Mandated Costs		736,276	Proceeds from the Sale of Bonds	—
Public Safety Fund		19,832,549	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	107,364
Supplemental Law Enforcement Services Fund (SLESF/COPS)		284,244	Total General County Revenues Before Transfers	635,250,726
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		978,969	Total Transfers In from Enterprises	530,598
District Attorney Programs		4,532,178	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,073,741
Law Enforcement		8,122,244	Total General County Revenues and Transfers In	\$ 636,855,065
Other		33,983,962		
Total State		246,885,567		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Tulare

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,225,934	Total Roads	36,814,428
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	(91,331)	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,134,603	Total Public Ways and Facilities	36,814,428
Finance		Health	
Auditor-Controller	878,732	Total Public Health	28,313,114
Treasurer-Tax Collector	2,993,375	Total Medical Care	34,035,967
Assessor	6,046,723	Total Mental Health	47,920,554
Other	414,511	Total Drug and Alcohol Abuse Services	6,904,982
Total Finance	10,333,341	Total Health	117,174,617
Counsel		Sanitation	
County Counsel	2,148,927	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,148,927	Public Assistance	
Total Personnel	124,686	Welfare	
Total Elections	1,392,069	Administration	24,101,627
Total Communications	489,781	Aid Programs - Cash (Grants)	121,198,049
Total Property Management	1,001,157	Total Welfare	145,299,676
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	81,345,666
Courts	—	Other	—
Other	4,156,538	Total Social Services	81,345,666
Total Plant Acquisition	4,156,538	General Relief	
Total Promotion	—	Aid to Indigents	2,588,013
Total Other General	4,959,138	Indigent Burial	—
Total General	25,740,240	Total General Relief	2,588,013
Public Protection		Total Care of Court Wards	422,666
Judicial		Total Veteran Services	243,442
Trial Court Maintenance of Effort (MOE)	1,543,394	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,131,818	Workforce Investment Act (WIA)	16,182,572
Other Trial Court	4,812,913	Other	1,636,603
County Clerk	385,664	Total Other Public Assistance	17,819,175
Grand Jury (Including Audit)	144,177	Total Public Assistance	247,718,638
District Attorney-Prosecution	19,485,573	Education	
District Attorney-Family Support	14,693,487	Total School Administration	—
Public Defender	8,335,130	Total Library Services	3,910,103
Court Appointed Counsel	—	Total Agricultural Education	881,169
Other	4,952,282	Total Other Education	—
Total Judicial	55,484,438	Total Education	4,791,272
Total Police Protection	37,484,865	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,860,229
Adult Detention	37,530,842	Total Cultural Services	156,192
Juvenile Detention	11,388,599	Total Veterans Memorial Building	—
Probation	13,044,486	Total Small Craft Harbors	—
Total Detention and Correction	61,963,927	Total Recreation and Cultural	2,016,421
Total Fire Protection	12,505,578	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	10,181,687
Protective Inspection		Total Interest on Long-Term Debt	2,785,525
Agricultural Commissioner	6,138,604	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,766,062	Total Debt Service	12,967,212
Other	416,378	Total General County Expenditures Before Transfers	630,077,310
Total Protective Inspection	8,321,044	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	1,253,130	Operating Transfers Between Funds Other Than	
Recorder	755,798	Governmental and Enterprise	4,282,502
Coroner	—	Total General County Expenditures and Transfers Out	\$ 634,359,812
Emergency Services	13,459		
Planning and Zoning	2,291,964		
Pound	879,491		
Other	1,900,788		
Total Other Protection	7,094,630		
Total Public Protection	182,854,482		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,395,998,680	\$ 129,473,042	\$ 1,266,525,638

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 29,505,000	\$ 11,955,000
Total Pension Obligation Bonds				41,460,000	41,460,000	29,505,000	11,955,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	20,226,489
Landfill Liability	—	—	—	—	—	—	47,668,899
Vehicles 04/05	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	67,895,388
County Total Bonds and Other Long-Term Debt				\$ 41,460,000	\$ 41,460,000	\$ 29,505,000	\$ 79,850,388

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 36,673,776
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 250,507
Local Cash Grants	751,920
State Cash Grants	717,854
Federal Cash Grants	—
Other Revenues	27,856
Total Revenues	1,748,137
Purchased Transportation	1,127,010
Other Expenses	622,978
Total Expenses	1,749,988
Net Transit Income (Loss)	(1,851)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (1,851)
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 2009-10
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	\$	136,922
Total Operating Expenses		167,391
Net Operating Income (Loss)		(30,469)
Total Non-Operating Revenue		1,314,210
Total Non-Operating Expenses		1,249,729
Income (Loss) Before Operating Transfers		34,012
Transfers In from the County		—
Transfers Out to the County		852
Net Transfers In (Out)		(852)
Net Income (Loss)	\$	33,160
Current Year Capital Outlay (Enterprise Activity)	\$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	8,019,750
Total Operating Expenses		13,096,126
Net Operating Income (Loss)		(5,076,376)
Total Non-Operating Revenues		1,514,436
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(3,561,940)
Transfers In from the County		—
Transfers Out to the County		529,746
Net Transfers In (Out)		(529,746)
Net Income (Loss)	\$	(4,091,686)
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: In November 2006, county voters approved an additional 1/2-cent (\$0.005) local sales tax, referred to as Measure R. This revenue provides 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 \$3.7 million in the current fiscal year.
Reference: Table 6, Statement of County Revenue
2. Informational Note: General Expenditures, Administrative Officer, reflect a negative balance of (\$91,331) due to indirect cost credits. The actual current year expenditures are \$1,471,565.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Tuolumne

Taxes			Federal	
Property Taxes			Public Assistance Administration	3,885,416
County Wide Secured and Unsecured	\$	17,026,024	Public Assistance Programs	7,843,339
Less Than County Wide Funds - Secured and Unsecured		2,664,342	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		5,863,642	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		10,944	Health Grants	131,611
Total Property Taxes		25,564,952	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,960,753	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		209,899	District Attorney Programs	1,429,933
Transient Lodging		1,491,006	Aging Programs	187,653
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	5,976,276
Construction Development Taxes		—	Law Enforcement	374,649
Utility Users Tax		—	Other	2,829,118
Other		—	Total Federal	22,657,995
Total Other Taxes		4,661,658	Other Aid	
Total Taxes		30,226,610	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	717,490
Operations		281,992	Total Other Aid	717,490
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		281,992	Assessments and Tax Collection Fees	17,308
Licenses, Permits and Franchises			Property Tax Administrative Fees	167,848
Animal Licenses		55,744	Auditing and Accounting Fees	191,188
Business Licenses		15	Communication Services	130,480
Construction Permits		701,222	Election Services	31,125
Road Privileges and Permits		75,766	Legal Services	551,895
Zoning Permits		76,387	Planning and Engineering Services	197,383
Franchises		612,993	Agricultural Services	5,000
Other		81,071	Civil Process Services	26,939
Total Licenses Permits and Franchises		1,603,198	Court Fees and Costs	294,159
Fines, Forfeitures and Penalties			Booking Fees	50,022
Vehicle Code Fines		—	Estate Fees	36,593
Other Court Fines		710,713	Humane Services	42,232
Forfeitures and Penalties		3,888	Law Enforcement Services	796,210
Penalties and Cost on Delinquent Taxes		1,127,461	Recording Fees	383,019
Total Fines, Forfeitures and Penalties		1,842,062	Road and Street Services	685,062
Revenue from Use of Money and Property			Health Fees	798,528
Interest		188,936	Mental Health Services	370,864
Rents and Concessions		198,141	California Children Services	—
Royalties		—	Sanitation Services	1,174,469
Total Revenue from the Use of Money and Property		387,077	Institutional Care and Services	150,135
Aid from Other Governmental Agencies			Library Services	15,448
State			Park and Recreation Fees	213,931
Highway Users Tax		2,008,955	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	228,532
Realignment from the Vehicle License Fee Fund		2,782,674	Building Maintenance and Grounds	735,546
Public Assistance Administration		5,883,726	Administrative Services	673,154
Public Assistance Programs		1,556,479	Other	5,124,285
Realignment for Social Services		1,159,160	Total Charges for Current Services	13,091,355
Health:			Miscellaneous Revenue	
Aid for Mental Health		2,966,519	Other Sales	175,745
Realignment for Mental Health		897,546	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	80,037
Alcohol and Drug Abuse		643,475	Cancelled Warrants	7,230
Other Aid for Health		44,335	Other	721,225
Realignment for Health Services		678,374	Total Miscellaneous Revenue	984,237
Homeowners' Property Tax Relief		282,852	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	23,777
SB90 Mandated Costs		143,607	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,658,873	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	23,777
Supplemental Law Enforcement Services Fund (SLESF/COPS)		126,811	Total General County Revenues Before Transfers	98,800,938
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		50,578	Total Transfers In from Enterprises	—
District Attorney Programs		634,422	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		881,009		
Other		3,585,750	Total General County Revenues and Transfers In	\$ 98,800,938
Total State		26,985,145		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Tuolumne

General		Public Ways and Facilities	
Board of Supervisors	\$ 708,339	Total Roads	10,239,360
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	787,901	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,496,240	Total Public Ways and Facilities	10,239,360
Finance		Health	
Auditor-Controller	1,130,995	Total Public Health	5,005,905
Treasurer-Tax Collector	418,570	Total Medical Care	—
Assessor	1,333,969	Total Mental Health	7,733,247
Other	587,535	Total Drug and Alcohol Abuse Services	—
Total Finance	3,471,069	Total Health	12,739,152
Counsel		Sanitation	
County Counsel	856,567	Total Refuse Collection and Disposal	1,035,080
Other	—	Total Sanitation	1,035,080
Total Counsel	856,567	Public Assistance	
Total Personnel	638,478	Welfare	
Total Elections	519,353	Administration	11,191,642
Total Communications	1,182,786	Aid Programs - Cash (Grants)	7,744,341
Total Property Management	3,815,132	Total Welfare	18,935,983
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	—	Total Social Services	—
Total Plant Acquisition	—	General Relief	
Total Promotion	634,545	Aid to Indigents	—
Total Other General	3,013,863	Indigent Burial	—
Total General	15,628,033	Total General Relief	—
Public Protection		Total Care of Court Wards	271,674
Judicial		Total Veteran Services	131,033
Trial Court Maintenance of Effort (MOE)	277,573	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	164,464	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	31,244	Total Public Assistance	19,338,690
District Attorney-Prosecution	1,885,677	Education	
District Attorney-Family Support	2,087,539	Total School Administration	—
Public Defender	797,281	Total Library Services	1,028,407
Court Appointed Counsel	330,761	Total Agricultural Education	156,632
Other	25,000	Total Other Education	—
Total Judicial	5,599,539	Total Education	1,185,039
Total Police Protection	10,522,764	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,073,494
Adult Detention	4,343,891	Total Cultural Services	—
Juvenile Detention	—	Total Veterans Memorial Building	—
Probation	2,894,349	Total Small Craft Harbors	—
Total Detention and Correction	7,238,240	Total Recreation and Cultural	1,073,494
Total Fire Protection	3,167,375	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	725,792
Protective Inspection		Total Interest on Long-Term Debt	442,834
Agricultural Commissioner	564,971	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	1,168,626
Other	—	Total General County Expenditures Before Transfers	94,071,213
Total Protective Inspection	564,971	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	3,097,946
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	227,238	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 97,169,159
Emergency Services	323,933		
Planning and Zoning	2,263,896		
Pound	741,288		
Other	1,014,495		
Total Other Protection	4,570,850		
Total Public Protection	31,663,739		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 108,142,826	\$ 34,753,884	\$ 73,388,942

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 6,195,000	\$ 359,500	\$ 5,835,500
Total Revenue Bonds				6,595,000	6,195,000	359,500	5,835,500
Other Long-Term Debt Schedule							
Closure/Postclosure Landfill Liability	—	—	—	—	—	—	6,112,652
Hospital Loan	—	—	—	—	—	—	154,682
Total Other Long-Term Debt Schedule				—	—	—	6,267,334
County Total Bonds and Other Long-Term Debt				\$ 6,595,000	\$ 6,195,000	\$ 359,500	\$ 12,102,834

Total Future Principal
and Interest Balance Due

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 5,463,795
Total Deductions from Revenues	—
Net Patient Revenue	5,463,795
Total Other Operating Revenues	—
Total Operating Revenue	5,463,795
Total Operating Expenses	7,552,289
Net Operating Income (Loss)	(2,088,494)
Total Non-Operating Revenue	361,574
Total Non-Operating Expenses	17,745
Net Non-Operating Income	343,829
Net Income Before Extraordinary Items	(1,744,665)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(1,744,665)
Transfers In from the County	3,000,000
Transfers Out to the County	—
Net Transfers In (Out)	3,000,000
Net Income (Loss)	\$ 1,255,335
Current Year Capital Outlay (Enterprise Activity)	\$ 213,530

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 191,219
Local Cash Grants	1,020,132
State Cash Grants	229,786
Federal Cash Grants	—
Other Revenues	330,142
Total Revenues	1,771,279
Purchased Transportation	1,286,184
Other Expenses	642,567
Total Expenses	1,928,751
Net Transit Income (Loss)	(157,472)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (157,472)
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 2009-10
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	\$ 424,911
Total Operating Expenses	735,213
Net Operating Income (Loss)	(310,302)
Total Non-Operating Revenue	25,645
Total Non-Operating Expenses	10,513
Income (Loss) Before Operating Transfers	(295,170)
Transfers In from the County	97,946
Transfers Out to the County	—
Net Transfers In (Out)	97,946
Net Income (Loss)	\$ (197,224)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Ambulance

Total Operating Revenue	\$ 3,839,236
Total Operating Expense	4,330,719
Net Operating Income (Loss)	(491,483)
Total Non-Operating Revenue	19,841
Total Non-Operating Expenses	5,255
Income (Loss) Before Operating Transfers	(476,897)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (476,897)
Current Year Capital Outlay	\$ 62,721

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

Total Operating Revenue	\$ 620,865
Total Operating Expense	890,940
Net Operating Income (Loss)	(270,075)
Total Non-Operating Revenue	202,317
Total Non-Operating Expenses	30,058
Income (Loss) Before Operating Transfers	(97,816)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (97,816)
Current Year Capital Outlay	\$ —

Comments

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

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

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Ventura

Taxes			Federal	
Property Taxes			Public Assistance Administration	42,860,502
County Wide Secured and Unsecured	\$	172,849,148	Public Assistance Programs	75,125,042
Less Than County Wide Funds - Secured and Unsecured		7,954,434	Health Administration	6,706,549
Property Tax In-Lieu of Vehicle License Fees		87,775,273	Workforce Investment Act (WIA)	9,451,257
Voter Approved Indebtedness		—	Community Development Block Grant	4,691,192
Prior Year Secured and Unsecured		870,074	Health Grants	13,335,464
Total Property Taxes		269,448,929	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		6,570,645	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		557,776	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		3,142,903	District Attorney Programs	13,358,512
Transient Lodging		190,623	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	2,093,761
Utility Users Tax		—	Other	23,061,552
Other		—	Total Federal	190,683,831
Total Other Taxes		10,461,947	Other Aid	
Total Taxes		279,910,876	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	19,039,234
Operations		—	Total Other Aid	19,039,234
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	8,252,643
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		1,261,921	Auditing and Accounting Fees	182,039
Business Licenses		5,198,085	Communication Services	—
Construction Permits		1,959,032	Election Services	574,283
Road Privileges and Permits		357,110	Legal Services	2,189,489
Zoning Permits		274,783	Planning and Engineering Services	6,276,059
Franchises		3,644,607	Agricultural Services	860,517
Other		4,479,043	Civil Process Services	412,603
Total Licenses Permits and Franchises		17,174,581	Court Fees and Costs	10,576,910
Fines, Forfeitures and Penalties			Booking Fees	1,169,976
Vehicle Code Fines		1,908,363	Estate Fees	34,737
Other Court Fines		2,284,068	Humane Services	2,094,512
Forfeitures and Penalties		9,254,143	Law Enforcement Services	58,933,882
Penalties and Cost on Delinquent Taxes		6,706,991	Recording Fees	4,500,676
Total Fines, Forfeitures and Penalties		20,153,565	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	1,163,274
Interest		5,004,928	Mental Health Services	29,181,608
Rents and Concessions		1,177,707	California Children Services	856
Royalties		—	Sanitation Services	57,680
Total Revenue from the Use of Money and Property		6,182,635	Institutional Care and Services	4,610,156
Aid from Other Governmental Agencies			Library Services	272,183
State			Park and Recreation Fees	—
Highway Users Tax		12,084,988	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	383,019
Realignment from the Vehicle License Fee Fund		18,590,455	Building Maintenance and Grounds	—
Public Assistance Administration		27,884,613	Administrative Services	13,167,407
Public Assistance Programs		35,068,870	Other	24,973,009
Realignment for Social Services		12,471,218	Total Charges for Current Services	169,867,518
Health:			Miscellaneous Revenue	
Aid for Mental Health		26,885,940	Other Sales	1,714,776
Realignment for Mental Health		10,104,521	Tobacco Settlement	7,629,250
Medically Indigent Adults		—	Welfare Repayments	415,332
Alcohol and Drug Abuse		2,019,977	Cancelled Warrants	—
Other Aid for Health		5,828,116	Other	7,022,988
Realignment for Health Services		4,372,127	Total Miscellaneous Revenue	16,782,346
Homeowners' Property Tax Relief		1,795,519	Other Financing Sources	
Open Space Tax Relief		9	Sale of Fixed Assets	14,174
SB90 Mandated Costs		(98,211)	Proceeds from the Sale of Bonds	—
Public Safety Fund		47,865,118	Other Long-Term Debt Proceeds	8,182,204
Other:			Total Other Financing Sources	8,196,378
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,342,108	Total General County Revenues Before Transfers	971,774,442
Office of Criminal Justice and Planning Programs		2,761,354	Transfers In	
Library		684,639	Total Transfers In from Enterprises	193,302
District Attorney Programs		6,880,426	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		76,043	Total General County Revenues and Transfers In	\$ 971,967,744
Other		26,165,648		
Total State		243,783,478		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Ventura

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,341,308	Total Roads	43,839,949
Clerk of the Board	834,757	Total Transportation Terminals	—
Administrative Officer	8,108,621	Total Transportation Systems	—
Other	1,917,601	Total Parking Facilities	—
Total Legislative and Administrative	14,202,287	Total Public Ways and Facilities	43,839,949
Finance		Health	
Auditor-Controller	11,147,548	Total Public Health	83,606,785
Treasurer-Tax Collector	4,866,232	Total Medical Care	—
Assessor	13,493,594	Total Mental Health	50,030,477
Other	—	Total Drug and Alcohol Abuse Services	14,261,942
Total Finance	29,507,374	Total Health	147,899,204
Counsel		Sanitation	
County Counsel	5,147,790	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	5,147,790	Public Assistance	
Total Personnel	3,722,778	Welfare	
Total Elections	3,509,279	Administration	60,557,993
Total Communications	—	Aid Programs - Cash (Grants)	69,706,759
Total Property Management	6,585,517	Total Welfare	130,264,752
Plant Acquisition		Social Services	
Jails	237,689	Administration and Programs	35,792,427
Courts	60,670	Other	1,294,996
Other	92,155	Total Social Services	37,087,423
Total Plant Acquisition	390,514	General Relief	
Total Promotion	—	Aid to Indigents	1,637,991
Total Other General	3,188,500	Indigent Burial	—
Total General	66,254,039	Total General Relief	1,637,991
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	1,333,569	Workforce Investment Act (WIA)	10,482,124
Other Trial Court	9,201,767	Other	37,346,101
County Clerk	778,582	Total Other Public Assistance	47,828,225
Grand Jury (Including Audit)	369,400	Total Public Assistance	216,818,391
District Attorney-Prosecution	36,764,751	Education	
District Attorney-Family Support	19,725,554	Total School Administration	—
Public Defender	14,523,168	Total Library Services	10,043,412
Court Appointed Counsel	2,302,282	Total Agricultural Education	448,044
Other	—	Total Other Education	—
Total Judicial	97,016,757	Total Education	10,491,456
Total Police Protection	135,781,940	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	99,552,042	Total Cultural Services	—
Juvenile Detention	32,790,089	Total Veterans Memorial Building	—
Probation	11,334,085	Total Small Craft Harbors	—
Total Detention and Correction	143,676,216	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	12,217,792
Protective Inspection		Total Interest on Long-Term Debt	1,513,650
Agricultural Commissioner	3,908,342	Total Interest on Short-Term Notes and Warrants	3,625,000
Building Inspector	2,609,841	Total Debt Service	17,356,442
Other	1,772,747	Total General County Expenditures Before Transfers	907,251,083
Total Protective Inspection	8,290,930	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	42,008,945
Local Agency Formation Commission (LAFCO)	195,695	Operating Transfers Between Funds Other Than	—
Recorder	3,085,044	Governmental and Enterprise	—
Coroner	1,808,533	Total General County Expenditures and Transfers Out	\$ 949,260,028
Emergency Services	—		
Planning and Zoning	4,231,392		
Pound	4,793,472		
Other	5,711,623		
Total Other Protection	19,825,759		
Total Public Protection	404,591,602		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,054,323,368	\$ 268,136,325	\$ 786,187,043

Table 6. Counties Annual Report — Fiscal Year 2009-10
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				
Federal Construction Loans							
Airports Fuel Facility	1998	—	—	\$ 500,000	\$ —	\$ 290,368	\$ 192,724
Total Federal Construction Loans				500,000	—	290,368	192,724
Other Long-Term Debt Schedule							
Airports-LUFT	—	—	—	—	—	—	209,000
Claims Liability - Behav/Public Health	—	—	—	—	—	—	448,549
Claims Liability - Health Care Plan	—	—	—	—	—	—	4,261,986
Claims Liability - Medical Center	—	—	—	—	—	—	3,618,451
Compensated Absences	—	—	—	—	—	—	23,971,505
Enterprise Compensated Absences	—	—	—	—	—	—	6,678,940
Total Other Long-Term Debt Schedule				—	—	—	39,188,431
County Total Bonds and Other Long-Term Debt				\$ 500,000	\$ —	\$ 290,368	\$ 39,381,155

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 172,052,694
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 843,851,993
Total Deductions from Revenues	627,536,013
Net Patient Revenue	216,315,980
Total Other Operating Revenues	3,512,072
Total Operating Revenue	219,828,052
Total Operating Expenses	259,654,203
Net Operating Income (Loss)	(39,826,151)
Total Non-Operating Revenue	4,762,299
Total Non-Operating Expenses	2,364,372
Net Non-Operating Income	2,397,927
Net Income Before Extraordinary Items	(37,428,224)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(37,428,224)
Transfers In from the County	40,400,719
Transfers Out to the County	193,302
Net Transfers In (Out)	40,207,417
Net Income (Loss)	\$ 2,779,193
Current Year Capital Outlay (Enterprise Activity)	\$ 26,542,615

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 40,146
Local Cash Grants	317,289
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	1,044
Total Revenues	358,479
Purchased Transportation	358,479
Other Expenses	—
Total Expenses	358,479
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 2009-10
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	\$	5,053,655
Total Operating Expenses		7,412,848
Net Operating Income (Loss)		(2,359,193)
Total Non-Operating Revenue		3,936,355
Total Non-Operating Expenses		180,088
Income (Loss) Before Operating Transfers		1,397,074
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	1,397,074
Current Year Capital Outlay (Enterprise Activity)	\$	4,351,196

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	\$	7,283,656
Total Operating Expense		6,718,542
Net Operating Income (Loss)		565,114
Total Non-Operating Revenue		431,028
Total Non-Operating Expenses		237,917
Income (Loss) Before Operating Transfers		758,225
Transfers In from the County		570,000
Transfers Out to the County		—
Net Transfers In (Out)		570,000
Net Income (Loss)	\$	1,328,225
Current Year Capital Outlay	\$	393,672

Other Enterprise Statement of Revenues and Expenses: Health Care		
Total Operating Revenue	\$	36,880,844
Total Operating Expense		35,828,398
Net Operating Income (Loss)		1,052,446
Total Non-Operating Revenue		259,207
Total Non-Operating Expenses		7,162
Income (Loss) Before Operating Transfers		1,304,491
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	1,304,491
Current Year Capital Outlay	\$	—

Table 6. Counties Annual Report — Fiscal Year 2009-10

Other Enterprise Statement of Revenues and Expenses:		Parks
Total Operating Revenue	\$	2,800,680
Total Operating Expense		4,055,808
Net Operating Income (Loss)		(1,255,128)
Total Non-Operating Revenue		249,307
Total Non-Operating Expenses		182,983
Income (Loss) Before Operating Transfers		(1,188,804)
Transfers In from the County		1,038,226
Transfers Out to the County		—
Net Transfers In (Out)		1,038,226
Net Income (Loss)	\$	(150,578)
Current Year Capital Outlay	\$	139,927

Comments

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

1. Informational Note: Revenues for Aid from Other Governmental Agencies - State, SB90 Mandated Costs, reflect a negative balance of (\$98,211) due to an indirect cost credit. The actual current year revenues are \$61,625.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Yolo

Taxes			Federal	
Property Taxes			Public Assistance Administration	22,589,632
County Wide Secured and Unsecured	\$	16,962,468	Public Assistance Programs	13,815,311
Less Than County Wide Funds - Secured and Unsecured		3,096,148	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		20,663,718	Workforce Investment Act (WIA)	3,327,885
Voter Approved Indebtedness		—	Community Development Block Grant	677,304
Prior Year Secured and Unsecured		8,130	Health Grants	4,307,803
Total Property Taxes		40,730,464	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,347,005	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		567,357	DEA Programs/Drug and Alcohol Programs	1,466,539
Property Transfer		681,076	District Attorney Programs	4,054,721
Transient Lodging		47,374	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		66,996	Road Projects	2,677,459
Construction Development Taxes		—	Law Enforcement	2,309,890
Utility Users Tax		—	Other	1,490,558
Other		90	Total Federal	56,717,102
Total Other Taxes		3,709,898	Other Aid	
Total Taxes		44,440,362	Other In-Lieu Taxes	64,886
Special Benefit Assessments			Other Governmental Agencies	12,400,837
Operations		1,246,926	Total Other Aid	12,465,723
Capital Outlay		614,157	Charges for Current Services	
Total Special Benefit Assessments		1,861,083	Assessments and Tax Collection Fees	429,340
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,449,437
Animal Licenses		298,358	Auditing and Accounting Fees	54,397
Business Licenses		139,354	Communication Services	—
Construction Permits		4,364,112	Election Services	370,280
Road Privileges and Permits		41,100	Legal Services	412,070
Zoning Permits		558,672	Planning and Engineering Services	574,811
Franchises		671,681	Agricultural Services	261,386
Other		2,082,125	Civil Process Services	204,656
Total Licenses Permits and Franchises		8,155,402	Court Fees and Costs	2,176,911
Fines, Forfeitures and Penalties			Booking Fees	122,221
Vehicle Code Fines		606,827	Estate Fees	8,620
Other Court Fines		1,245,621	Humane Services	158,582
Forfeitures and Penalties		2,529,375	Law Enforcement Services	1,525,020
Penalties and Cost on Delinquent Taxes		1,982,511	Recording Fees	1,252,894
Total Fines, Forfeitures and Penalties		6,364,334	Road and Street Services	6,625
Revenue from Use of Money and Property			Health Fees	1,885,530
Interest		1,478,035	Mental Health Services	1,483,460
Rents and Concessions		736,631	California Children Services	2,640
Royalties		5,000	Sanitation Services	—
Total Revenue from the Use of Money and Property		2,219,666	Institutional Care and Services	4,226,491
Aid from Other Governmental Agencies			Library Services	138,047
State			Park and Recreation Fees	108,508
Highway Users Tax		3,155,768	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	440
Realignment from the Vehicle License Fee Fund		5,450,719	Building Maintenance and Grounds	20,437
Public Assistance Administration		12,999,065	Administrative Services	299,036
Public Assistance Programs		11,599,673	Other	818,141
Realignment for Social Services		6,904,083	Total Charges for Current Services	17,989,980
Health:			Miscellaneous Revenue	
Aid for Mental Health		8,258,239	Other Sales	554,210
Realignment for Mental Health		3,563,506	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	589,493
Alcohol and Drug Abuse		585,921	Cancelled Warrants	56,367
Other Aid for Health		760,825	Other	2,329,833
Realignment for Health Services		1,172,683	Total Miscellaneous Revenue	3,529,903
Homeowners' Property Tax Relief		225,990	Other Financing Sources	
Open Space Tax Relief		37	Sale of Fixed Assets	51,477
SB90 Mandated Costs		613,464	Proceeds from the Sale of Bonds	4,784,758
Public Safety Fund		14,058,105	Other Long-Term Debt Proceeds	1,478,813
Other:			Total Other Financing Sources	6,315,048
Supplemental Law Enforcement Services Fund (SLESF/COPS)		661,112	Total General County Revenues Before Transfers	244,890,694
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		83,393	Total Transfers In from Enterprises	—
District Attorney Programs		2,014,165	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,879,007		
Other		10,846,336	Total General County Revenues and Transfers In	\$ 244,890,694
Total State		84,832,091		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Yolo

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,482,081	Total Roads	8,356,393
Clerk of the Board	276,413	Total Transportation Terminals	—
Administrative Officer	2,184,114	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	3,942,608	Total Public Ways and Facilities	8,356,393
Finance		Health	
Auditor-Controller	1,453,380	Total Public Health	13,871,708
Treasurer-Tax Collector	925,011	Total Medical Care	10,850,680
Assessor	2,388,217	Total Mental Health	17,492,845
Other	596,184	Total Drug and Alcohol Abuse Services	2,621,477
Total Finance	5,362,792	Total Health	44,836,710
Counsel		Sanitation	
County Counsel	919,421	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	919,421	Public Assistance	
Total Personnel	4,376,420	Welfare	
Total Elections	1,938,609	Administration	24,558,219
Total Communications	1,693,428	Aid Programs - Cash (Grants)	29,959,495
Total Property Management	3,533,310	Total Welfare	54,517,714
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	13,542,652
Courts	—	Other	—
Other	10,833,398	Total Social Services	13,542,652
Total Plant Acquisition	10,833,398	General Relief	
Total Promotion	—	Aid to Indigents	340,341
Total Other General	(162,221)	Indigent Burial	—
Total General	32,437,765	Total General Relief	340,341
Public Protection		Total Care of Court Wards	773,341
Judicial		Total Veteran Services	237,637
Trial Court Maintenance of Effort (MOE)	464,030	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	275,514	Workforce Investment Act (WIA)	3,029,480
Other Trial Court	2,288,645	Other	1,375,391
County Clerk	—	Total Other Public Assistance	4,404,871
Grand Jury (Including Audit)	156,022	Total Public Assistance	73,816,556
District Attorney-Prosecution	10,940,217	Education	
District Attorney-Family Support	6,059,759	Total School Administration	—
Public Defender	4,545,139	Total Library Services	5,084,197
Court Appointed Counsel	1,523,026	Total Agricultural Education	307,613
Other	594,356	Total Other Education	—
Total Judicial	26,846,708	Total Education	5,391,810
Total Police Protection	9,246,666	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	2,095,647
Adult Detention	14,109,955	Total Cultural Services	11,087
Juvenile Detention	7,312,366	Total Veterans Memorial Building	—
Probation	6,033,263	Total Small Craft Harbors	—
Total Detention and Correction	27,455,584	Total Recreation and Cultural	2,106,734
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	10,275,213
Protective Inspection		Total Interest on Long-Term Debt	1,002,412
Agricultural Commissioner	1,575,413	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	765,240	Total Debt Service	11,277,625
Other	162,672	Total General County Expenditures Before Transfers	252,233,289
Total Protective Inspection	2,503,325	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	304,162	Operating Transfers Between Funds Other Than	
Recorder	1,312,909	Governmental and Enterprise	270,021
Coroner	598,098	Total General County Expenditures and Transfers Out	\$ 252,503,310
Emergency Services	564,553		
Planning and Zoning	2,565,124		
Pound	1,814,091		
Other	798,476		
Total Other Protection	7,957,413		
Total Public Protection	74,009,696		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,696,123,506	\$ 54,130,178	\$ 1,641,993,328

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	2038	\$ 8,735,000	\$ 8,735,000	\$ 445,000	\$ 8,290,000
Total Special Assessment Bonds				<u>8,735,000</u>	<u>8,735,000</u>	<u>445,000</u>	<u>8,290,000</u>
State Construction Loans							
Water Well	2004	—	—	249,333	—	35,823	213,510
Total State Construction Loans				<u>249,333</u>	<u>—</u>	<u>35,823</u>	<u>213,510</u>
Other Long-Term Debt Schedule							
Davis Administration Building	—	—	—	—	—	—	—
Airport Master Plan	—	—	—	—	—	—	79,319
Property Tax System	—	—	—	—	—	—	346,875
Capital Leases (Enterprise)	—	—	—	—	—	—	55,820
Solar Array	—	—	—	—	—	—	1,478,814
Compensated Absences	—	—	—	—	—	—	8,288,286
Pre/Post Closure Liability	—	—	—	—	—	—	17,476,235
Total Other Long-Term Debt Schedule				<u>—</u>	<u>—</u>	<u>—</u>	<u>27,725,349</u>
County Total Bonds and Other Long-Term Debt				<u>\$ 8,984,333</u>	<u>\$ 8,735,000</u>	<u>\$ 480,823</u>	<u>\$ 36,228,859</u>

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 19,195,909

* Maximum Repayment Obligation, Ending 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 2009-10
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	\$	191,342
Total Operating Expenses		417,201
Net Operating Income (Loss)		(225,859)
Total Non-Operating Revenue		1,431,286
Total Non-Operating Expenses		8,005
Income (Loss) Before Operating Transfers		1,197,422
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	1,197,422
Current Year Capital Outlay (Enterprise Activity)	\$	1,404,217

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	8,063,574
Total Operating Expenses		8,936,988
Net Operating Income (Loss)		(873,414)
Total Non-Operating Revenues		1,121,718
Total Non-Operating Expenses		3,100
Income (Loss) Before Operating Transfers		245,204
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	245,204
Current Year Capital Outlay (Enterprise Activity)	\$	377,341

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, Total Other General, reflect a negative balance of (\$162,221) due to indirect cost credits. The actual current year expenditures are \$3,452,817.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
County of Yuba

Taxes			Federal	
Property Taxes			Public Assistance Administration	14,553,382
County Wide Secured and Unsecured	\$	10,177,105	Public Assistance Programs	9,196,604
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		7,740,767	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		59,023	Health Grants	—
Total Property Taxes		17,976,895	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,560,888	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		486,324	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		298,338	District Attorney Programs	3,698,210
Transient Lodging		222,504	Aging Programs	—
Timber Yield		14,166	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	710,223
Other		—	Total Federal	28,158,419
Total Other Taxes		3,582,220	Other Aid	
Total Taxes		21,559,115	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	3,192,467
Operations		—	Total Other Aid	3,192,467
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	522,267
Licenses, Permits and Franchises			Property Tax Administrative Fees	380,846
Animal Licenses		130,890	Auditing and Accounting Fees	33,212
Business Licenses		4,456	Communication Services	—
Construction Permits		1,558,072	Election Services	32,018
Road Privileges and Permits		57,238	Legal Services	170,000
Zoning Permits		55,475	Planning and Engineering Services	515,178
Franchises		1,073,418	Agricultural Services	106,252
Other		57,691	Civil Process Services	—
Total Licenses Permits and Franchises		2,937,240	Court Fees and Costs	334,174
Fines, Forfeitures and Penalties			Booking Fees	23,032
Vehicle Code Fines		252,408	Estate Fees	16,016
Other Court Fines		871,531	Humane Services	50,620
Forfeitures and Penalties		—	Law Enforcement Services	452,691
Penalties and Cost on Delinquent Taxes		762,941	Recording Fees	147,529
Total Fines, Forfeitures and Penalties		1,886,880	Road and Street Services	3,747,868
Revenue from Use of Money and Property			Health Fees	2,031,929
Interest		781,795	Mental Health Services	—
Rents and Concessions		184,906	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		966,701	Institutional Care and Services	4,944,305
Aid from Other Governmental Agencies			Library Services	16,203
State			Park and Recreation Fees	—
Highway Users Tax		1,656,805	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		4,106,130	Building Maintenance and Grounds	—
Public Assistance Administration		7,684,173	Administrative Services	18,402
Public Assistance Programs		9,178,986	Other	57,610
Realignment for Social Services		3,888,587	Total Charges for Current Services	13,600,152
Health:			Miscellaneous Revenue	
Aid for Mental Health		—	Other Sales	237,155
Realignment for Mental Health		—	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		278,753	Cancelled Warrants	4,813
Other Aid for Health		1,227,604	Other	5,806,592
Realignment for Health Services		1,184,464	Total Miscellaneous Revenue	6,048,560
Homeowners' Property Tax Relief		161,720	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	21,305
SB90 Mandated Costs		196,997	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,835,160	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	21,305
Supplemental Law Enforcement Services Fund (SLESF/COPS)		135,394	Total General County Revenues Before Transfers	120,577,198
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		29,430	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than	—
Law Enforcement		818,832	Governmental and Enterprise	—
Other		9,823,324	Total General County Revenues and Transfers In	\$ 120,577,198
Total State		42,206,359		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
County of Yuba

General		Public Ways and Facilities	
Board of Supervisors	\$ 323,342	Total Roads	10,186,323
Clerk of the Board	181,658	Total Transportation Terminals	—
Administrative Officer	659,216	Total Transportation Systems	—
Other	1,913,367	Total Parking Facilities	—
Total Legislative and Administrative	3,077,583	Total Public Ways and Facilities	10,186,323
Finance		Health	
Auditor-Controller	418,209	Total Public Health	6,630,010
Treasurer-Tax Collector	592,185	Total Medical Care	—
Assessor	1,419,095	Total Mental Health	—
Other	606,918	Total Drug and Alcohol Abuse Services	—
Total Finance	3,036,407	Total Health	6,630,010
Counsel		Sanitation	
County Counsel	697,823	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	697,823	Public Assistance	
Total Personnel	494,509	Welfare	
Total Elections	419,781	Administration	22,475,231
Total Communications	—	Aid Programs - Cash (Grants)	20,094,450
Total Property Management	940,176	Total Welfare	42,569,681
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,830,500
Courts	—	Other	—
Other	2,302,341	Total Social Services	4,830,500
Total Plant Acquisition	2,302,341	General Relief	
Total Promotion	164,818	Aid to Indigents	69,628
Total Other General	1,505,321	Indigent Burial	—
Total General	12,638,759	Total General Relief	69,628
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	237,478
Trial Court Maintenance of Effort (MOE)	273,437	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	270,571	Workforce Investment Act (WIA)	—
Other Trial Court	57,945	Other	2,330,262
County Clerk	—	Total Other Public Assistance	2,330,262
Grand Jury (Including Audit)	55,448	Total Public Assistance	50,037,549
District Attorney-Prosecution	2,175,586	Education	
District Attorney-Family Support	3,543,686	Total School Administration	—
Public Defender	1,048,184	Total Library Services	640,136
Court Appointed Counsel	228,652	Total Agricultural Education	74,717
Other	18,024	Total Other Education	—
Total Judicial	7,671,533	Total Education	714,853
Total Police Protection	12,264,612	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	9,484,224	Total Cultural Services	—
Juvenile Detention	4,048,759	Total Veterans Memorial Building	—
Probation	4,295,832	Total Small Craft Harbors	—
Total Detention and Correction	17,828,815	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	170,072	Total Retirement of Long-Term Debt	265,000
Protective Inspection		Total Interest on Long-Term Debt	32,487
Agricultural Commissioner	1,114,197	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,290,007	Total Debt Service	297,487
Other	—	Total General County Expenditures Before Transfers	124,070,063
Total Protective Inspection	3,404,204	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	55,716
Local Agency Formation Commission (LAFCO)	103,372	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 124,125,779
Emergency Services	614,509		
Planning and Zoning	720,344		
Pound	637,414		
Other	150,207		
Total Other Protection	2,225,846		
Total Public Protection	43,565,082		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 56,431,090	\$ 24,454,659	\$ 31,976,431

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ —	\$ 360,444	\$ 30,026
Total State Construction Loans				465,922	—	360,444	30,026
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	11,282,908
Compensated Absences - Airport	—	—	—	—	—	—	197,548
Total Other Long-Term Debt Schedule				—	—	—	11,480,456
County Total Bonds and Other Long-Term Debt				\$ 465,922	\$ —	\$ 360,444	\$ 11,510,482

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 414,438
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$	329,185
Total Operating Expenses		465,102
Net Operating Income (Loss)		<u>(135,917)</u>
Total Non-Operating Revenue		57,439
Total Non-Operating Expenses		77,000
Income (Loss) Before Operating Transfers		<u>(155,478)</u>
Transfers In from the County		55,716
Transfers Out to the County		—
Net Transfers In (Out)		<u>55,716</u>
Net Income (Loss)	\$	<u>(99,762)</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>59,126</u>

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Revenues
Statewide Totals

Taxes			Federal	
Property Taxes			Public Assistance Administration	3,928,271,888
County Wide Secured and Unsecured	\$	6,834,723,821	Public Assistance Programs	3,802,885,620
Less Than County Wide Funds - Secured and Unsecured		444,258,852	Health Administration	791,934,254
Property Tax In-Lieu of Vehicle License Fees		3,684,579,182	Workforce Investment Act (WIA)	304,277,461
Voter Approved Indebtedness		148,503,198	Community Development Block Grant	179,236,173
Prior Year Secured and Unsecured		58,529,443	Health Grants	846,170,836
Total Property Taxes		11,170,594,496	Other:	
Other Taxes			Citizens Option for Public Safety (COPS)	1,095,947
Sales and Use Taxes		503,918,708	Office of Criminal Justice and Planning Programs	10,729,282
Transportation Tax (Non-Transit)		104,803,758	DEA Programs/Drug and Alcohol Programs	60,570,960
Property Transfer		163,876,849	District Attorney Programs	110,269,243
Transient Lodging		112,211,862	Aging Programs	53,642,391
Timber Yield		425,152	Senior Citizens Programs	46,554,855
Aircraft		30,405,610	Road Projects	200,333,340
Construction Development Taxes		6,626,322	Law Enforcement	227,395,727
Utility Users Tax		90,093,943	Other	457,460,664
Other		326,156,887	Total Federal	11,020,828,641
Total Other Taxes		1,338,519,091	Other Aid	
Total Taxes		12,509,113,587	Other In-Lieu Taxes	7,651,232
Special Benefit Assessments			Other Governmental Agencies	797,389,187
Operations		10,796,001	Total Other Aid	805,040,419
Capital Outlay		614,157	Charges for Current Services	
Total Special Benefit Assessments		11,410,158	Assessments and Tax Collection Fees	136,428,742
Licenses, Permits and Franchises			Property Tax Administrative Fees	200,037,754
Animal Licenses		20,713,285	Auditing and Accounting Fees	69,391,461
Business Licenses		82,115,686	Communication Services	44,830,938
Construction Permits		132,232,616	Election Services	43,909,976
Road Privileges and Permits		9,184,468	Legal Services	85,304,284
Zoning Permits		18,502,661	Planning and Engineering Services	158,268,876
Franchises		123,416,811	Agricultural Services	27,109,408
Other		87,627,462	Civil Process Services	29,992,486
Total Licenses Permits and Franchises		473,792,989	Court Fees and Costs	303,090,998
Fines, Forfeitures and Penalties			Booking Fees	20,996,950
Vehicle Code Fines		110,482,443	Estate Fees	16,614,716
Other Court Fines		395,262,248	Humane Services	52,987,126
Forfeitures and Penalties		156,788,310	Law Enforcement Services	1,476,965,244
Penalties and Cost on Delinquent Taxes		466,321,399	Recording Fees	197,572,612
Total Fines, Forfeitures and Penalties		1,128,854,400	Road and Street Services	139,460,475
Revenue from Use of Money and Property			Health Fees	434,197,742
Interest		346,713,527	Mental Health Services	337,810,534
Rents and Concessions		215,682,544	California Children Services	34,075,094
Royalties		879,198	Sanitation Services	52,775,479
Total Revenue from the Use of Money and Property		563,275,269	Institutional Care and Services	667,631,768
Aid from Other Governmental Agencies			Library Services	21,014,437
State			Park and Recreation Fees	78,146,458
Highway Users Tax		506,299,048	Other:	
Motor Vehicle In-Lieu Tax		46,708,105	Personnel Services	60,584,374
Realignment From the Vehicle License Fee Fund		1,246,902,145	Building Maintenance and Grounds	38,829,400
Public Assistance Administration		2,588,864,680	Administrative Services	84,244,846
Public Assistance Programs		2,766,082,618	Other	1,024,214,996
Realignment for Social Services		1,253,921,305	Total Charges for Current Services	5,836,487,174
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,783,108,305	Other Sales	21,509,756
Realignment for Mental Health		653,138,885	Tobacco Tax Settlement	240,487,280
Medically Indigent Adults		17,361,065	Welfare Repayments	27,235,523
Alcohol and Drug Abuse		122,085,557	Cancelled Warrants	7,442,086
Other Aid for Health		447,812,819	Other	407,694,113
Realignment for Health Services		263,531,022	Total Miscellaneous Revenue	704,368,758
Homeowners' Property Tax Relief		71,586,290	Other Financing Sources	
Open Space Tax Relief		1,870	Sale of Fixed Assets	20,127,744
SB90 Mandated Costs		130,060,450	Proceeds from the Sale of Bonds	12,203,565
Public Safety Fund		2,149,172,180	Other Long-Term Debt Proceeds	96,789,396
Other:			Total Other Financing Sources	129,120,705
Citizens Option for Public Safety (COPS)		86,947,111	Total General County Revenues Before Transfers	49,172,488,972
Office of Criminal Justice and Planning Programs		38,220,827	Transfers In	
Library		11,723,799	Total Transfers In from Enterprises	43,358,300
District Attorney Programs		141,922,247	Operating Transfers Between Funds Other Than Governmental and Enterprise	81,900,016
Law Enforcement		159,623,859	Total General County Revenues and Transfers In	\$ 49,297,747,288
Other		1,505,122,685		
Total State		15,990,196,872		

Table 6. Counties Annual Report — Fiscal Year 2009-10
Statement of County Expenditures and Appropriation Limits
Statewide Totals

General		Public Ways and Facilities	
Board of Supervisors	\$ 141,208,956	Total Roads	1,736,494,833
Clerk of the Board	59,638,058	Total Transportation Terminals	288,410
Administrative Officer	196,018,287	Total Transportation Systems	5,256,038
Other	33,484,992	Total Parking Facilities	19,517,109
Total Legislative and Administrative	430,350,293	Total Public Ways and Facilities	1,761,556,390
Finance		Health	
Auditor-Controller	290,073,340	Total Public Health	2,734,669,893
Treasurer-Tax Collector	226,918,943	Total Medical Care	1,164,703,254
Assessor	511,018,719	Total Mental Health	4,103,862,216
Other	111,218,865	Total Drug and Alcohol Abuse Services	528,540,812
Total Finance	1,139,229,867	Total Health	8,531,776,175
Counsel		Sanitation	
County Counsel	162,393,602	Total Refuse Collection and Disposal	16,223,613
Other	1,056,729	Total Sanitation	16,223,613
Total Counsel	163,450,331	Public Assistance	
Total Personnel	170,175,947	Welfare	
Total Elections	231,223,017	Administration	4,751,085,251
Total Communications	217,838,395	Aid Programs - Cash (Grants)	5,663,187,397
Total Property Management	514,112,636	Total Welfare	10,414,272,648
Plant Acquisition		Social Services	
Jails	100,292,984	Administration and Programs	3,460,640,828
Courts	100,869,748	Other	140,722,251
Other	782,040,675	Total Social Services	3,601,363,079
Total Plant Acquisition	983,203,407	General Relief	
Total Promotion	64,946,278	Aid to Indigents	352,179,739
Total Other General	579,796,829	Indigent Burial	568,854
Total General	4,494,327,000	Total General Relief	352,748,593
Public Protection		Total Care of Court Wards	43,819,450
Judicial		Total Veteran Services	15,965,747
Trial Court Maintenance of Effort (MOE)	635,906,131	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	46,249,432	Workforce Investment Act (WIA)	358,540,318
Other Trial Court	636,223,342	Other	457,379,563
County Clerk	28,194,317	Total Other Public Assistance	815,919,881
Grand Jury (Including Audit)	8,271,910	Total Public Assistance	15,244,089,398
District Attorney-Prosecution	1,357,148,749	Education	
District Attorney-Family Support	713,306,582	Total School Administration	3,098,098
Public Defender	756,748,097	Total Library Services	428,351,829
Court Appointed Counsel	67,958,171	Total Agricultural Education	14,425,382
Other	58,036,667	Total Other Education	2,472,731
Total Judicial	4,308,043,398	Total Education	448,348,040
Total Police Protection	4,362,409,403	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	407,093,660
Adult Detention	2,874,417,482	Total Cultural Services	87,767,279
Juvenile Detention	1,077,268,155	Total Veteran Memorial Building	2,944,882
Probation	1,098,170,209	Total Small Craft Harbors	15,025,512
Total Detention and Correction	5,049,855,846	Total Recreation and Cultural	512,831,333
Total Fire Protection	458,966,665	Debt Service	
Total Flood Control - Soil and Water Conservation	9,696,428	Total Retirement of Long-Term Debt	842,863,254
Protective Inspection		Total Interest on Long-Term Debt	682,468,122
Agricultural Commissioner	174,702,956	Total Interest on Short-Term Notes and Warrants	50,766,349
Building Inspector	125,343,552	Total Debt Service	1,576,097,725
Other	18,064,006	Total General County Expenditures Before Transfers	48,176,519,410
Total Protective Inspection	318,110,514	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,336,395,359
Local Agency Formation Commission (LAFCO)	11,177,048	Operating Transfers Between Funds Other Than	
Recorder	117,570,627	Governmental and Enterprise	57,558,229
Coroner	106,582,050	Total General County Expenditures and Transfers Out	\$ 49,570,472,998
Emergency Services	89,815,395		
Planning and Zoning	367,066,758		
Pound	147,102,779		
Other	244,872,825		
Total Other Protection	1,084,187,482		
Total Public Protection	15,591,269,736		

Appropriation Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 68,670,977,700	\$ 14,808,667,940	\$ 53,862,309,760

Table 6. Counties Annual Report — Fiscal Year 2009-10

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	\$ 10,329,732,756	\$ 10,143,249,704	\$ 3,754,574,298	\$ 6,388,675,406
Total Revenue Bonds	1,777,510,000	1,502,110,000	163,933,637	1,338,176,363
Total Special Assessment Bonds	731,185,852	653,687,710	269,769,214	383,918,496
Total General Obligation Bonds	870,998,489	380,998,489	—	380,998,489
Total Improvement Districts Bonds	19,204,371	18,488,200	17,718,789	769,411
Total Federal Construction Loans	9,640,461	—	1,671,218	4,654,724
Total State Construction Loans	41,824,465	—	10,008,587	22,010,041
Total Other Long-Term Debt Schedule	—	—	—	3,604,522,639
County Total Bonds and Other Long-Term Debt	<u>\$ 13,780,096,394</u>	<u>\$ 12,698,534,103</u>	<u>\$ 4,217,675,743</u>	<u>\$ 12,123,725,569</u>
Total Future Principal and Interest Balance Due				
Total Lease Obligations	<u>\$ 9,479,531,395</u>			

* 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	\$ 14,054,358,462
Total Deductions from Revenues	9,699,417,730
Net Patient Revenue	<u>4,354,940,732</u>
Total Other Operating Revenues	527,020,708
Total Operating Revenue	<u>4,881,961,440</u>
Total Operating Expenses	6,284,273,478
Net Operating Income (Loss)	<u>(1,402,312,038)</u>
Total Non-Operating Revenue	585,645,474
Total Non-Operating Expenses	371,390,546
Net Non-Operating Income	<u>214,254,928</u>
Net Income Before Extraordinary Items	<u>(1,188,057,110)</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>(1,188,057,110)</u>
Transfers In from the County	1,321,245,238
Transfers Out to the County	7,537,993
Net Transfers In (Out)	<u>1,313,707,245</u>
Net Income (Loss)	<u>\$ 125,650,135</u>
Current Year Capital Outlay	<u>\$ 164,527,317</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 10,970,309
Local Cash Grants	54,749,555
State Cash Grants	6,529,860
Federal Cash Grants	14,058,761
Other Revenues	5,104,426
Total Revenues	<u>91,412,911</u>
Purchased Transportation	53,908,238
Other Expenses	36,902,197
Total Expenses	<u>90,810,435</u>
Net Transit Income (Loss)	<u>\$ 602,476</u>
Gain or Loss on Disposal of Fixed Assets	<u>(189,802)</u>
Total Operator Net Income (Loss)	<u>\$ 412,674</u>
Capital Additions to Equity	
Total Local Capital Grants	229,656
Total State Capital Grants	4,958,985
Total Federal Capital Grants	6,363,807
Non-Governmental Donations	700
Total Capital Additions to Equity	<u>\$ 11,553,148</u>

Table 6. Counties Annual Report — Fiscal Year 2009-10
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	\$ 295,641,456
Total Operating Expenses	<u>283,082,291</u>
Net Operating Income (Loss)	<u>12,559,165</u>
Total Non-Operating Revenue	133,519,734
Total Non-Operating Expenses	<u>31,709,422</u>
Income (Loss) Before Operating Transfers	<u>114,369,477</u>
Transfers In from the County	2,119,765
Transfers Out to the County	<u>1,059,885</u>
Net Transfers In (Out)	<u>1,059,880</u>
Net Income (Loss)	<u>\$ 115,429,357</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 467,427,722</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Total Operating Revenue	\$ 438,317,984
Total Operating Expenses	<u>419,042,409</u>
Net Operating Income (Loss)	<u>19,275,575</u>
Total Non-Operating Revenues	97,847,385
Total Non-Operating Expenses	<u>46,822,106</u>
Income (Loss) Before Operating Transfers	<u>70,300,854</u>
Transfers In from the County	3,343,539
Transfers Out to the County	<u>34,075,942</u>
Net Transfers In (Out)	<u>(30,732,403)</u>
Net Income (Loss)	<u>\$ 39,568,451</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 27,161,078</u>

Other Enterprise Statement of Revenues and Expenses	
Total Operating Revenue	\$ 84,473,042
Total Operating Expense	<u>88,138,530</u>
Net Operating Income (Loss)	<u>(3,665,488)</u>
Total Non-Operating Revenue	4,122,712
Total Non-Operating Expenses	<u>3,093,440</u>
Income (Loss) Before Operating Transfers	<u>(2,636,216)</u>
Transfers In from the County	9,686,817
Transfers Out to the County	<u>684,480</u>
Net Transfers In (Out)	<u>9,002,337</u>
Net Income (Loss)	<u>\$ 6,366,121</u>
Current Year Capital Outlay	<u>\$ 596,320</u>



Supplemental Information

**Appendix A: Revenue Sources and Expenditure Functions of
the City and County of San Francisco for the
Fiscal Year Ended June 30, 2009**

**Appendix B: Percentage of Local Sales Tax Collected Within
Cities Allocated to Counties as of July 1, 2009**

Appendix C: Definitions

State Controller's Office Publication List

Acknowledgements

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Appendix A

Revenue Sources and Expenditure Functions of the City and County of San Francisco Year Ended June 30, 2010

Revenues	Amount
Taxes	
Property Taxes	
Secured and Unsecured Property Tax	\$ 927,423,062
Property Tax In-Lieu of Vehicle License Fees	159,807,519
Voter Approved Indebtedness Property Tax	169,010,549
Prior Year Secured and Unsecured	34,990,282
Total Property Taxes	\$ 1,291,231,412
Other Taxes	
Sales and Use Taxes	\$ 96,604,690
Transportation Tax (Non-Transit)	6,809,854
Transportation Tax (Transit)	72,896,067
Property Transfer	83,694,430
Transient Lodging Tax	182,842,927
Construction Development Taxes	—
Utility Users Tax	94,536,898
Employers Payroll Tax	346,104,552
Other	111,509,560
Total Other Taxes	\$ 994,998,978
Total Taxes	\$ 2,286,230,390
Special Benefit Assessments	
Operations	\$ —
Total Special Benefit Assessments	\$ —
Licenses, Permits, and Franchises	
Animal Licenses	\$ 322,874
Business Licenses	7,915,024
Construction Permits	21,961,938
Street and Curb Permits	85,772
Franchises	16,807,400
Other	9,893,034
Total Licenses, Permits, and Franchises	\$ 56,986,042
Fines, Forfeitures, and Penalties	
Vehicle Code Fines	\$ 6,458,016
Other Court Fines	773,103
Forfeitures and Penalties	5,368,741
Penalties and Cost on Delinquent Taxes	13,631,100
Total Fines, Forfeitures, and Penalties	\$ 26,230,960
Revenue From Use of Money and Property	
Interest	\$ 62,365,831
Rents and Concessions	34,492,160
Royalties	—
Other	—
Total Revenue From Use of Money and Property	\$ 96,857,991
Aid From Other Governmental Agencies	
State	
Highway Users Tax	\$ 25,920,562
Motor Vehicle In-Lieu tax	38,409,747
Public Assistance Administration	60,368,917
Public Assistance Programs	52,310,071
Health	
Aid for Mental Health	73,049,143
Alcohol and Drug Abuse	17,770,669
Other Aid for Health	10,647,264

Appendix A

(continued)

City and County of San Francisco Year Ended June 30, 2010

Revenues	Amount
Other	
Homeowners Property Tax Relief	5,080,308
SB 90 Mandated Costs	1,154,520
Public Safety	65,766,557
Supplemental Law Enforcement Services Fund (SLESF/COPS)	—
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Civil Defense	—
Law Enforcement	—
Other	347,351,773
Total State	\$ 697,829,531
Federal	
Public Assistance Administration	\$ 52,381,663
Public Assistance Programs	136,263,273
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	(94,088)
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	5,681,448
Road Projects	8,022,384
Law Enforcement	—
Other	363,540,621
Total Federal	\$ 565,795,301
Other Aid	
Other In-Lieu Taxes	\$ —
Other Governmental Agencies	102,167,414
Total Other Aid	\$ 102,167,414
Charges for Current Services	
Assessments and Tax Collections Fees	\$ —
Zoning and Subdivision Fees	20,462,159
Special Police Department Services	18,374,639
Special Fire Department Services	7,756,890
Planning and Engineering Services	36,489,281
Court Fees and Costs	8,148,450
Law Enforcement Services	—
Recording Fees	2,673,321
Road and Street Services	2,243,265
Health Fees	13,897,418
Mental Health Services	—
California Childrens Services	—
Institutional Care and Services	3,530,414
Library Services	964,346
Park and Recreation Fees	17,939,810
Sewer Service Charges and Connection Fees	207,405,201
Parking Facilities	50,251,458
Golf Course Fees	10,880,673

Appendix A

(continued)

City and County of San Francisco

Year Ended June 30, 2010

Revenues	Amount
Water Service Charges and Connection Fees	249,967,838
Electric Revenues	135,281,802
Airport Revenues	557,683,526
Housing Revenues	9,523,233
Ports and Harbor Revenues	68,787,176
Hospital Revenues	606,731,439
Transit Revenues	208,552,411
Stadium Revenues	3,296,650
Quasi-External Transactions	77,799,733
Other	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	39,552,299
Total Charges for Current Services	\$ 2,358,193,432
Miscellaneous Revenue	
Welfare Repayments	\$ (252,993)
Cancelled Warrants	649,396
Other	545,937,770
Total Miscellaneous Revenue	\$ 546,334,173
Other Financing Sources	
Sale of Fixed Assets	\$ 10,857,574
Proceeds From the Sale of Bonds	2,644,050,000
Other Long -Term Debt Proceeds	238,958,435
Total Other Financing Sources	\$ 2,893,866,009
Total Revenues	\$ 9,630,491,243

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2010

Expenditures	Amount
General	
Legislative and Administrative	
Legislative	\$ 10,270,412
Management and Support	655,218,761
Total Legislative and Administrative	\$ 665,489,173
Finance	
Auditor Controller	\$ 15,001,570
Treasurer and Tax Collector	21,451,718
Assessor	14,551,721
Total Finance	\$ 51,005,009
Counsel	
County Counsel	\$ 9,207,200
Total Counsel	\$ 9,207,200
Total Personnel	\$ —
Total Elections	\$ 11,346,901
Total Property Management	\$ —
Plant Acquisition	
Police	\$ 3,053,614
Courts	—
Public Transit	105,907,617
Airports	225,085,358
Other	773,476,448
Total Plant Acquisition	\$ 1,107,523,037
Total Promotion	\$ —
Total Other General	\$ —
Public Protection	
Judicial	
Trial Court Maintenance Effort (MOE)	\$ 34,519,944
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	—
District Attorney Prosecution	38,929,676
District Attorney Family Support	14,824,479
Public Defender	24,405,366
Court Appointed Counsel	—
Total Judicial	\$ 112,679,465
Total Police Protection	\$ 404,004,593
Detention and Correction	
Adult Detention	\$ 137,928,567
Juvenile Detention	32,503,663
Probation	11,446,094
Total Detention and Correction	\$ 181,878,324
Total Fire Protection	\$ 247,745,361
Community Development	
Planning	\$ 55,666,937
Construction and Engineering Regulation	51,105,148
Housing	61,465,054
Other	3,295,014
Total Community Development	\$ 171,532,153

Appendix A

(continued)

City and County of San Francisco Year Ended June 30, 2010

Expenditures	Amount
Other Protection	
Recorder	\$ —
Coroner	5,558,472
Emergency Services	—
Planning and Zoning	—
Pound	4,231,085
Street Lighting	2,897,421
Other	82,104,513
Total Other Protection	\$ 94,791,491
Total Public Protection	\$ 1,212,631,387
Public Ways and Facilities	
Roads	\$ 58,211,238
Airports	329,272,339
Transportation	639,159,243
Ports and Harbors	66,048,197
Parking Facilities	100,097,800
Other	1,792,359
Total Public Ways and Facilities	\$ 1,194,581,176
Health	
Hospitals and Sanitariums	\$ 800,470,466
Public Health	229,666,221
Medical Care	—
Mental Health	217,137,770
Drug and Alcohol Abuse Services	—
Other	130,101,201
Total Health	\$ 1,377,375,658
Sanitation	
Refuse Collection and Disposal	\$ —
Sewers	138,734,888
Total Sanitation	\$ 138,734,888
Public Assistance	
Welfare	
Administration	\$ 195,617,959
Aid Programs - Cash (Grants)	456,441,905
Total Welfare	\$ 652,059,864
Social Services	
Administration and Programs	\$ 26,551,154
Other	—
Total Social Services	\$ 26,551,154
General Relief	
Aid to Indigents	\$ —
Total General Relief	\$ —
Total Care of Court Wards	\$ —
Other Public Assistance	
Workforce Investment Act (WIA)	\$ 501,403
Other	—
Total Other Public Assistance	\$ 501,403
Total Public Assistance	\$ 679,112,421

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2010

Expenditures	Amount
Education	
Library Services	\$ 79,372,242
Total Education	<u>\$ 79,372,242</u>
Recreation and Cultural Services	
Recreation Facilities	\$ 102,491,239
Cultural Services	26,408,099
Sports Arena and Stadiums	2,396,531
Community Centers and Auditoriums	53,270,533
Small Craft Harbors	—
Other	32,089,804
Total Recreation and Cultural Services	<u>\$ 216,656,206</u>
Public Utilities	
Water	\$ 157,169,375
Electric	118,367,419
Other	92,049
Total Public Utilities	<u>\$ 275,628,843</u>
Total Other	<u>\$ —</u>
Debt Service	
Principal Payments on Long-Term Debt	\$ 574,293,323
Interest Payments on Long-Term Debt	354,031,323
Lease Payments and Other Payments on Long-Term Debt	30,695,434
Total Debt Service	<u>\$ 959,020,080</u>
Total Expenditures	<u><u>\$ 7,977,684,221</u></u>
Appropriations Limit	\$ 2,396,755,118
Total Annual Appropriations Subject to the Limit	<u>2,110,576,415</u>
Total Annual Appropriations Under/(Over) Appropriations Limit	<u><u>\$ 286,178,703</u></u>

Appendix B

Percentage of Local Sales Tax Collected Within Cities Allocated to Counties as of July 1, 2010 (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.

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Appendix C: Definitions

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

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

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

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

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

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

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

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

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

Appendix C (continued)

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

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

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

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

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

In-Lieu Local Sales and Use Tax — A temporary revenue source created when Proposition 57, the California Economic Recovery Bond Act, was passed in March 2004, approving the sale of Economic Recovery Bonds to reduce the state budget deficit. Beginning with the 2004-05 fiscal year, revenues generated from 0.25% of the Bradley-Burns sales and use tax are shifted from counties to the State to repay Economic Recovery Bonds issued. In exchange, counties receive a matching amount of property tax revenues from the countywide Educational Revenue Augmentation Fund (ERAF), and any reduction in the ERAF is subsidized by the State's General Fund. This shifting of revenues remains in effect until the State's bond obligations have been satisfied.

Intergovernmental Revenues — A revenue source that includes the state highway users' tax, the motor vehicle in-lieu tax, the trailer coach in-lieu tax, public assistance administration, public assistance programs, health programs, aid for mental health, aid for agriculture, aid for construction, aid for corrections, aid for county fairs, aid for disaster, homeowners' property tax relief, open space tax relief, mandated costs, federal public assistance administration, public assistance programs, health administration, aid for construction, aid for disaster, forest reserve revenue, aid from other governmental agencies, and other in-lieu taxes.

Licenses, Permits, and Franchises — A revenue source that includes licenses, permits, and franchises.

Miscellaneous Revenue — A revenue source that includes the sale of fixed assets and miscellaneous revenue items.

Appendix C (continued)

Motor Vehicle In-Lieu Tax — A revenue source, also known as Motor Vehicle License Fee (MVLFF), which is an annual fee on the ownership of a registered vehicle in California. The fee is levied in lieu of taxing vehicles as personal property and is based on a rate that is assessed on the depreciated value of the vehicle. Starting in the 2004-05 fiscal year, this revenue was replaced with Property Tax In-Lieu of Vehicle License Fees.

Non-Enterprise — A service-type activity accounted for as a governmental fund type in which services provided are supported by service fees and governmental funding.

Other Financing Sources — A revenue source that includes bond sale proceeds and other long-term debt proceeds.

Property Tax In-Lieu of Vehicle License Fees — A permanent exchange of the state revenue source, Motor Vehicle In-Lieu Tax, for a matching amount of property tax revenues from the countywide Educational Revenue Augmentation Fund (ERAF) beginning with the 2004-05 fiscal year. Any reduction in the ERAF is subsidized by the State's General Fund.

Property Transfer Tax — A tax on the sale of real property; the rate is \$1.10 per \$1,000 of sales value. If the situs of the sale is in an unincorporated area or within a city that has not enacted such a tax, all of the tax accrues to the county. If the situs is within a city that has also enacted the tax, the proceeds are shared equally by the city and the county.

Public Assistance — An expenditure function that includes welfare, social services, general relief, care of court wards, and veterans' services.

Public Protection — An expenditure function that includes judicial services, police protection, detention and correction, fire protection, flood control, soil and water conservation, and protective inspection.

Public Ways and Facilities — An expenditure function that includes roads, transportation terminals, transportation systems, and parking facilities.

Recreation and Cultural Services — An expenditure function that includes recreation facilities, cultural services, veterans' memorial buildings, and small craft harbors.

Special Benefit Assessments — A revenue source that includes special benefit assessments for operations and capital outlay.

Secured Roll; Secured Taxes — The listing of property that, in the opinion of the assessor, has sufficient value to guarantee payment of taxes levied thereon. "Secured taxes" are those that, if unpaid, can be satisfied by sale of realty against which they are levied.

Appendix C (continued)

Supplemental Taxes (Countywide Secured and Unsecured and Voter Approved Indebtedness) — An adjustment in valuation that reflects an increase in a property's taxable value as a result of a change of ownership or completion of new construction.

Taxes — A revenue source that includes: the current year's secured, unsecured, and supplemental property taxes; the prior year's secured, unsecured, and supplemental property taxes; voter-approved indebtedness; the special district augmentation fund; and sales and use, transportation, aircraft, transient lodging, property transfer, utility users, and timber yield taxes.

Timber Yield Tax — A tax replacing the property tax on standing timber. The tax is on harvested timber only and is assessed by the State Board of Equalization. Proceeds are distributed to the counties according to the timber's location and value.

Total General County Revenues — The sum of revenues received by the county, including all county revenues earned, proceeds from the sale of bonds, and other long-term debt proceeds (excludes transfers in).

Transient Lodging (Room Occupancy) Tax — A tax that counties may levy in their unincorporated areas. The tax rate and revenue uses are determined by county ordinance.

Use of Money and Property — A revenue source that includes interest, rents, and royalties.

Unsecured Taxes — Charges levied from assessment liens against property, where such charges cannot be satisfied by tax default of the property but only by some action against the person responsible for payment; taxes levied against property that is not deemed secured.

Utility Users Tax — A tax that counties may levy on public utilities in their unincorporated areas. The tax rate and revenue uses are determined by county ordinance.

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