



JOHN CHIANG
California State Controller

January 28, 2014

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

I am pleased to present the 102nd edition of the Counties Annual Report for the fiscal year (FY) ended June 30, 2012. This report is published to assist public officials responsible for county management and planning, and to inform all those interested in the fiscal functions of county government.

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

Following are highlights of the financial activities of California's counties (excluding the City and County of San Francisco) for the FY ended June 30, 2012:

- Total revenues decreased from \$57.5 billion in FY 2010-11 to \$57.3 billion in FY 2011-12, a decrease of 0.50%. However, state government, the largest revenue source, increased by 4.98%, from \$16.7 billion to \$17.6 billion.
- Total expenditures increased from \$56.7 billion in FY 2010-11 to \$56.9 billion in FY 2011-12, an increase of 0.36%. Public protection, the largest expenditure, increased by 1.52%, from \$15.6 billion to \$15.8 billion.
- Total outstanding long-term financial obligations increased from \$22.1 billion in FY 2010-11 to \$23.6 billion in FY 2011-12, an increase of 6.94%, mainly due to a \$1.2 billion increase in lease purchase obligations.

I would like to thank my staff and the many local government representatives who assisted in providing my office with this information. I would also like to thank those California taxpayers who are taking the time to review this report in order to more effectively participate in the decision-making process.

Sincerely,

Original signed by:

JOHN CHIANG
California State Controller

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Introduction

Government Code section 12463 directs the California State Controller to annually compile and report to the public the financial transactions of California's counties. This *Counties Annual Report* presents financial transactions for the period of July 1, 2011 through June 30, 2012, for fifty-seven county governments (excluding the City and County of San Francisco).

All data presented within this report were compiled from the Counties Financial Transactions Reports. These reports were unaudited. Nevertheless, the information contained herein is still useful to those interested in examining the financial transactions of individual counties, understanding trends, and comparing various county governments' expenditures of taxpayer dollars.

This publication does not follow Government Accounting Standards Board (GASB) Statements No. 14 and 39 regarding the presentation of component units. Some counties have special districts for which the county board of supervisors acts as the board of directors. GASB Statements No. 14 and 39 require local governments to combine such entities in their financial statements. However, we excluded county-governed districts from this publication because of Government Code section 12463.1, which requires us to report them in the *Special Districts Annual Report*, also published by the California State Controller's Office.

Use of the Publication

This publication provides statistical data on revenues, expenditures, appropriation limits, long-term indebtedness, and enterprise/activity revenues and expenses.

Table 1 presents an alphabetical listing of counties. Also listed are the populations from the 2010 federal census, the counties' estimated populations as of June 30, 2012, the type of government (Chartered or General Law) under which each county operates, the area in square miles, and the types of enterprise/activity reported by each county.

Tables 2 and 3 present the assessed valuation, property taxes allocated and voter approved taxes levied for the 2012-13 fiscal year.

Tables 4 and 5 present summaries of county revenue sources and expenditures by function and activity, respectively. The expenditures presented in Table 5 are composed of operating expenditures and capital outlay.

Table 6 presents detailed statements of each county's revenues, expenditures and appropriation limits, long-term debt, and enterprise/activity revenues and expenses.

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 population from the 2010 federal census, estimated population, type of government, area in square miles (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. Only San Francisco's revenues and expenditures are contained in Appendix A of this publication. Its entire financial transactions are included in the *Cities Annual Report*, also published by the California State Controller's Office.

Financial Highlights

County revenues totaled \$57.3 billion for fiscal year 2011-12, a 0.50% 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, \$17.6 billion (30.66%); property taxes, \$11.2 billion (19.63%); federal government, \$10.3 billion (17.97%); enterprise/activity revenues, \$7.5 billion (13.03%); and charges for current services, \$5.5 billion (9.69%). These percentages are based on statewide total county revenues, other financing sources, and enterprise/activity revenues.

County expenditures totaled \$56.9 billion, a 0.36% increase from the prior year. The four largest expenditures by dollar amount and percentage of total county expenditures were: public protection, \$15.8 billion (27.78%); public assistance, \$15.2 billion (26.65%); health and sanitation, \$9.1 billion (16.00%); and enterprise expenses, \$8.5 billion (14.87%). These percentages are based on statewide total county expenditures, other financing uses, and enterprise/activity expenses.

County governments reported long-term financial obligations totaling \$23.6 billion, a 6.94% increase from the prior year. These obligations include lease-purchase obligations, pension obligation bonds, other long-term debt, revenue bonds, special assessment act bonds, general obligation bonds, state and federal construction loans, and improvement district bonds.

County Revenues, Other Financing Sources, and Enterprise Revenues

Total revenues for the 2011-12 fiscal year were \$57.3 billion, a decrease of \$286.3 million (0.50%) from the prior year. County revenues (including other financing sources) of \$49.8 billion accounted for 86.97% of the total, with the remaining \$7.5 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)

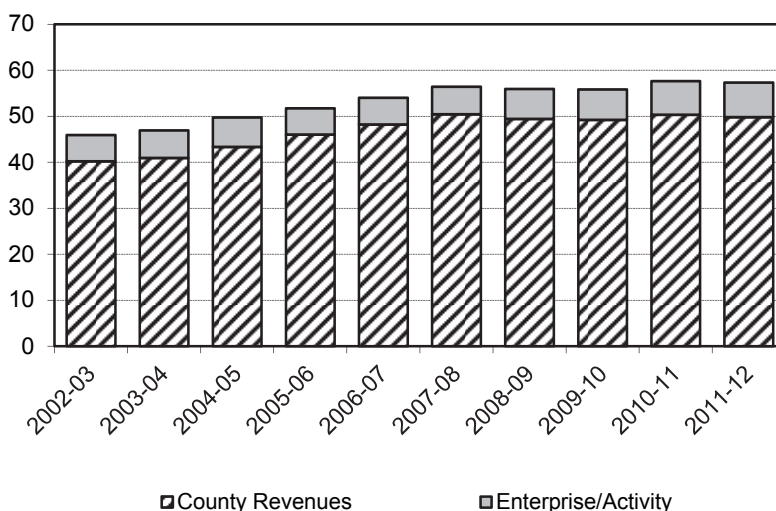
Year	County Revenues	Enterprise/ Activity	Total	Percentage Increase (Decrease) from Prior Year	Per Capita
2002-03.....	\$ 40,249,028	\$ 5,687,057	\$ 45,936,085	4.18 %	\$ 1,320.03
2003-04.....	40,950,347	5,968,142	46,918,489	2.14	1,327.20
2004-05.....	43,330,975	6,405,757	49,736,732	6.01	1,381.15
2005-06.....	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
2010-11.....	50,274,274	7,262,136	57,536,410	3.14	1,567.84
2011-12.....	49,790,904	7,459,184	57,250,088	(0.50)	1,552.92

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 (Excluding Enterprises)

In the 2011-12 fiscal year, county revenues (excluding enterprises) of \$49.8 billion represented a decrease of \$483.4 million (0.96%) from the prior year. The combined property tax, sales and use tax, and other local taxes provided 25.52% of total county revenues. The principal source of revenue was state government, at 35.26%. The federal government also was a major revenue source, at 20.66%.

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

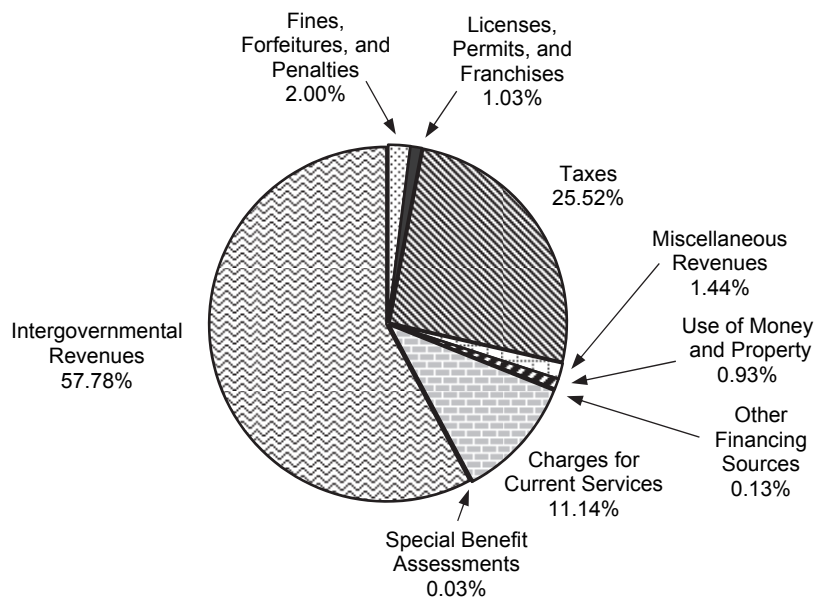
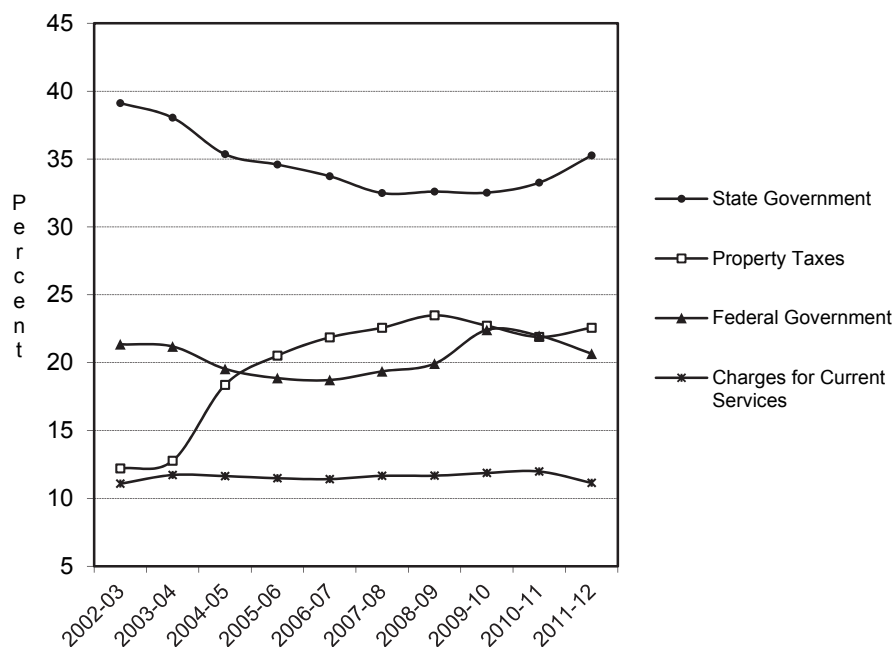
County Revenues by Source and Other Financing Sources

(Excluding Transfers In)

(Amounts in thousands)

Revenues	2010-11	Percent of Total	2011-12	Percent of Total	Percentage Increase (Decrease) from Prior Year
Taxes					
Property	\$ 11,007,083	21.89 %	\$ 11,237,052	22.57 %	2.09 %
Sales and Use	523,243	1.04	548,027	1.10	4.74
Other	865,401	1.72	920,654	1.85	6.38
Total Taxes	12,395,727	24.65	12,705,733	25.52	2.50
Special Benefit Assessments	15,405	0.03	16,844	0.03	9.34
Licenses, Permits, and Franchises	502,370	1.00	514,444	1.03	2.40
Fines, Forfeitures, and Penalties	1,117,830	2.22	998,544	2.00	(10.67)
Use of Money and Property	496,795	0.99	460,921	0.93	(7.22)
Intergovernmental Revenues					
State Agencies	16,723,186	33.26	17,555,511	35.26	4.98
Federal Agencies	11,047,648	21.98	10,287,437	20.66	(6.88)
Other Agencies	995,454	1.98	924,247	1.86	(7.15)
Total Intergovernmental Revenues	28,766,288	57.22	28,767,195	57.78	0.00
Charges for Current Services	6,022,089	11.98	5,544,837	11.14	(7.93)
Miscellaneous Revenue	776,624	1.55	715,663	1.44	(7.85)
Other Financing Sources	181,146	0.36	66,723 ¹	0.13	(63.17)
Total	\$ 50,274,274	100.00 %	\$ 49,790,904	100.00 %	(0.96)

¹ The decrease in Other Financing Sources was due mainly to the County of Marin reporting proceeds from the issuance of a lease-purchase obligation and other long-term debts in 2010-11.

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 2011-12 fiscal year, property taxes generated \$11.2 billion, an increase of \$230.0 million (2.09%) 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 revenues the 1% countywide tax rate generates are allocated to cities, school districts, special districts, and county operations.

During the 2011-12 fiscal year, property taxes generated \$7.4 billion from the 1% secured and unsecured tax rate; voter-approved debt provided \$128.8 million, totaling \$7.5 billion. Also included are supplemental countywide secured and unsecured taxes totaling \$75.0 million. The revenues generated by the supplemental tax roll for less than countywide secured and unsecured taxes totaled \$3.2 million. Supplemental voter-approved debt and prior-year secured and unsecured taxes totaled \$1.6 and \$15.4 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
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
2010-11	7,397,331	3,609,752	11,007,083	(1.46)	21.89
2011-12	7,544,700	3,692,352	11,237,052	2.09	22.57

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

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

Local Taxes – Sales and Use

County local sales and use tax ordinances produced revenues of \$594.6 million in the 2011-12 fiscal year, an increase of \$26.8 million (4.71%) 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 \$126.8 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 (Enterprise Fund)	Total	Percentage Increase (Decrease) from Prior Year
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)
2010-11.....	412,805	110,438	44,569	567,812	2.38
2011-12.....	421,265	126,762	46,557	594,584	4.71

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

Local Taxes – Other

In addition to property tax and sales and use tax moneys, the counties received revenues totaling \$826.3 million from a variety of other taxes in the 2011-12 fiscal year, an increase of \$50.5 million (6.51%) from the prior year. The property transfer tax on the sale of real estate accounted for 21.16% 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	2009-10	2010-11	Percentage Increase (Decrease) from Prior Year	2011-12	Percentage Increase (Decrease) from Prior Year
Property Transfer.....	\$ 163,877	\$ 165,358	0.90 %	\$ 174,865	5.75 %
Transient Lodging.....	112,212	119,336	6.35	130,234	9.13
Timber Yield	425	1,379 ¹	224.47	2,240 ³	62.44
Aircraft	30,405	23,467 ²	(22.82)	24,012	2.32
Utility Users	90,094	87,273	(3.13)	87,538	0.30
Other.....	332,783	378,986	13.88	407,404	7.50
Total	\$ 729,796	\$ 775,799	6.30	\$ 826,293	6.51

¹ The increase in Timber Yield was due mainly to increased sales in the County of Humboldt.

² The decrease in Aircraft was due mainly to decreased activity in the counties of Los Angeles and Santa Clara.

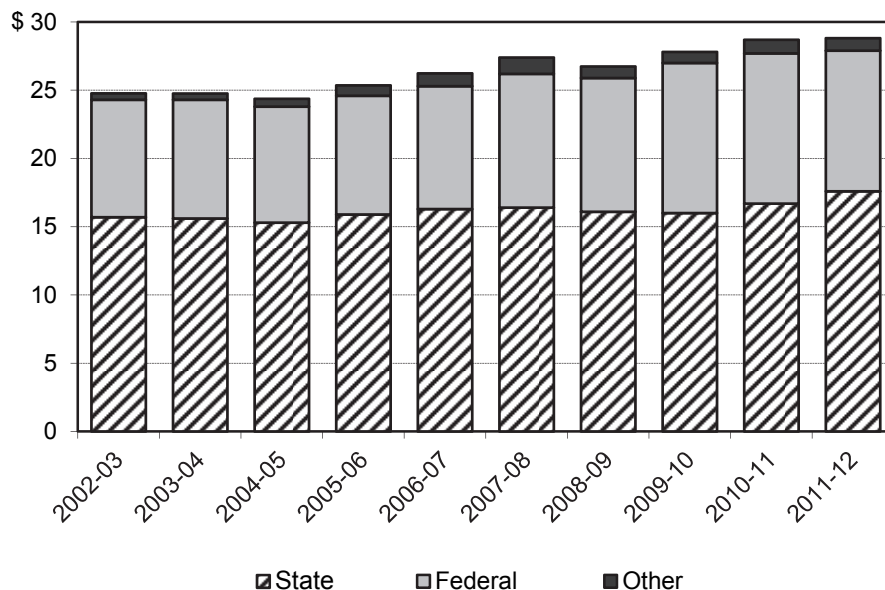
³ The increase in Timber Yield was due mainly to increased sales in the counties of Shasta and Siskiyou.

Intergovernmental Revenue

County revenues derived from intergovernmental agencies during the 2011-12 fiscal year totaled \$28.8 billion (57.78%) of county revenues. This was an increase of \$907.0 million (less than 0.01%) from the prior year. Subventions and allocations from the State accounted for \$17.6 billion (35.26%), and federal funds and funds from other agencies amounted to \$11.2 billion (22.52%) 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, \$6.8 billion in state funds and \$7.2 billion in federal funds were restricted to use in public assistance programs and administration.

Unrestricted revenue from intergovernmental agencies included \$69.3 million in homeowners' property tax relief; \$16.8 million in motor vehicle in-lieu tax revenues, also known as state motor vehicle license fee revenues (see Appendix C); and \$1.0 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
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
2010-11	16,723,186	11,047,648	995,454	28,766,288	3.42
2011-12	17,555,511	10,287,437	924,247	28,767,195	0.00

County Enterprise/Activity Revenues

During the 2011-12 fiscal year, county enterprises/activities generated revenues totaling \$7.5 billion, an increase of \$197.0 million (2.71%) 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	2009-10	2010-11	Percentage Increase (Decrease) from Prior Year	2011-12	Percentage Increase (Decrease) from Prior Year
Airports	\$ 429,161	\$ 401,923	(6.35) %	\$ 404,380	0.61 %
Hospitals	5,467,607	6,188,346	13.18	6,184,548	(0.06)
Refuse	536,165	492,668	(8.11)	485,257	(1.50)
Transportation	91,413	77,010	(15.76)	79,724	3.52
Other	88,596	102,189	15.34	305,275 ¹	198.74
Total	\$ 6,612,942	\$ 7,262,136	9.82	\$ 7,459,184	2.71

¹ The increase in Other was due mainly to the County of Santa Clara's new Valley Health Plan Enterprise.

Figure 12

Number of County Enterprises/Activities by Type

Type of Enterprise/Activity	2009-10 Number of Enterprises/Activities	2010-11 Number of Enterprises/Activities ¹	Percentage Increase (Decrease) from Prior Year	2011-12 Number of Enterprises/Activities ²	Percentage Increase (Decrease) from Prior Year
Airports	47	47	— %	47	— %
Hospitals	17	16	(5.88)	16	—
Refuse	32	32	—	32	—
Transportation	29	28	(3.45)	27	(3.57)
Other	35	36	2.86	35	(2.78)
Total	160	159	(0.63)	157	(1.26)

¹ The County of Trinity transferred its Hospital enterprise to a special district; the County of Solano began reporting a Transportation enterprise; the counties of Imperial and Merced transferred their Transportation enterprises to transportation planning agencies; the County of Monterey began reporting an Other Enterprise - Parks Lake & Resort; the County of Sutter began reporting an Other Enterprise - Water; and the County of Tuolumne closed its Other Enterprise - Visiting Nurse (VNA).

² The County of El Dorado transferred its Transportation enterprise to a transit district; the County of Fresno closed its Other Enterprise - Parking; the County of Madera did not report data for its Other Enterprise - Putney Ranch Camp; the County of Santa Barbara reclassified its Other Enterprise - Municipal Energy to a special revenue fund; the County of Santa Clara began reporting an Other Enterprise - Valley Health Plan; the County of Sonoma split its Other Enterprise - Harbor into two Other Enterprises - Harbor Masons Marina and Harbor Spud Point.

County Expenditures, Other Financing Uses, and Enterprise Expenses

Total expenditures for the 2011-12 fiscal year were \$56.9 billion, an increase of \$201.3 million (0.36%) from the prior year. County expenditures (including other financing uses) of \$48.4 billion comprised 85.13% of the total. The remaining \$8.5 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)

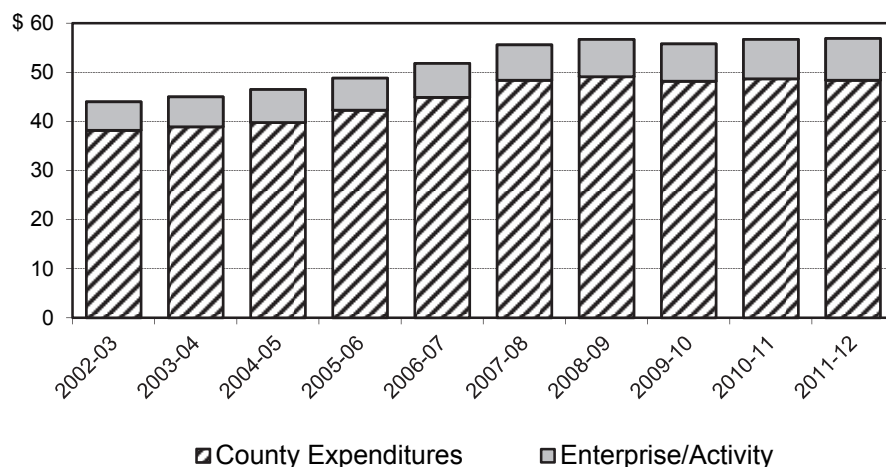
Year	County Expenditures	Enterprise/Activity	Total	Percentage Increase (Decrease) from Prior Year	Per Capita
2002-03	\$ 38,177,551	\$ 5,854,584	\$ 44,032,135	4.04 %	\$ 1,265.31
2003-04	38,909,922	6,072,735	44,982,657	2.16	1,272.44
2004-05	39,757,595	6,718,351	46,475,946	3.32	1,290.60
2005-06	42,331,462	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
2010-11	48,666,414	8,018,243	56,684,657	1.59	1,544.63
2011-12	48,424,588	8,461,364	56,885,952	0.36	1,543.05

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 (excluding enterprises) amounted to \$48.4 billion for the 2011-12 fiscal year, a decrease of \$241.8 million (0.50%) from the prior year. The principal areas of expenditure were public protection, at 32.63%, and public assistance, at 31.31%. 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	2010-11	Percent of Total	2011-12	Percent of Total	Percentage Increase (Decrease) from Prior Year
Public Protection.....	\$ 15,564,664	31.98 %	\$ 15,802,024	32.63 %	1.52 %
Public Assistance	15,592,656	32.04	15,159,883	31.31	(2.78)
Health and Sanitation	8,684,495	17.84	9,106,047	18.80	4.85
General.....	4,423,276	9.09	4,332,218	8.95	(2.06)
Public Ways and Facilities.....	1,891,402	3.89	1,856,221	3.83	(1.86)
Debt Service	1,605,528	3.30	1,307,999	2.70	(18.53) ¹
Recreation and Cultural Services	465,221	0.96	444,556	0.92	(4.44)
Education.....	439,172	0.90	415,640	0.86	(5.36)
Total	\$ 48,666,414	100.00 %	\$ 48,424,588	100.00 %	(0.50)

¹ The decrease in debt service expenditures was due mainly to a bond repayment by the County of Los Angeles in the prior fiscal year.

Figure 16

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

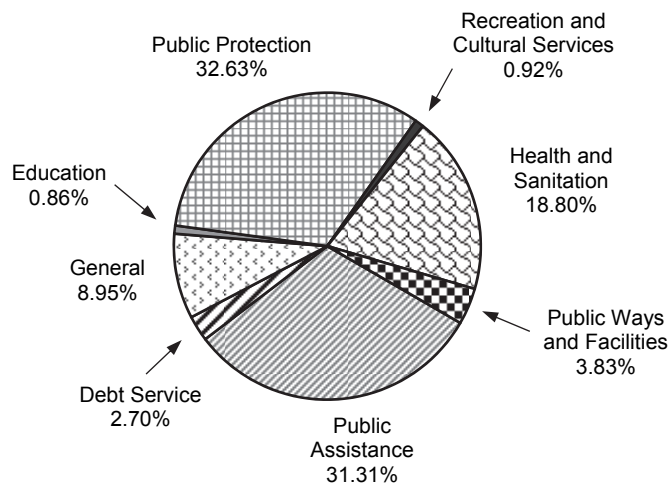
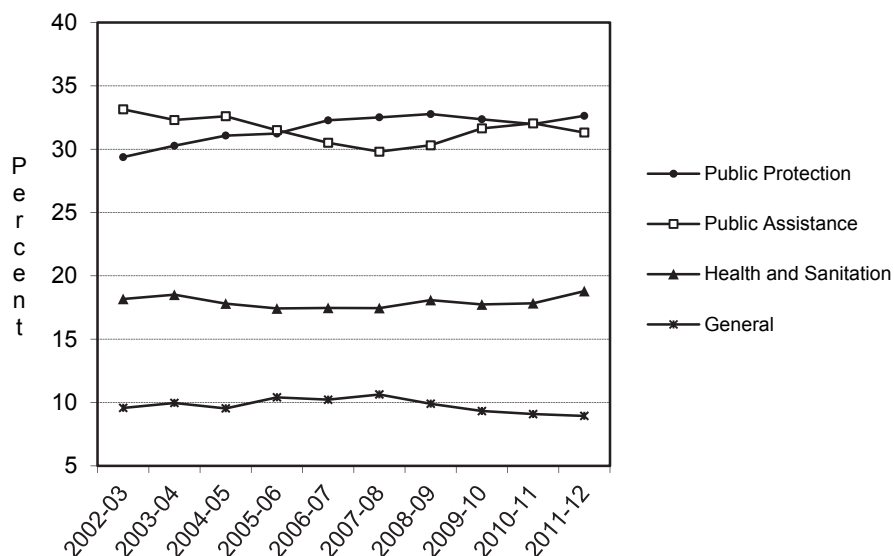


Figure 17

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 2011-12 fiscal year, a decrease of \$432.8 million (2.78%) 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)

	2009-10	2010-11	Percentage Increase (Decrease) from Prior Year	2011-12	Percentage Increase (Decrease) from Prior Year
Public Assistance					
Welfare.....	\$ 10,414,272	\$ 10,782,281	3.53 %	\$ 10,266,155	(4.79) %
Social Services	3,601,363	3,561,914	(1.10)	3,581,895	0.56
General Relief.....	352,749	386,214	9.49	390,599	1.14
Other					
Care of Court Wards	43,819	34,435 ¹	(21.42)	32,002	(7.07)
Veterans Services	15,966	15,504	(2.89)	15,840	2.17
Other Assistance.....	815,920	812,308	(0.44)	873,392	7.52
Total Other	875,705	862,247	1.54	921,234	6.84
Total	\$ 15,244,089	\$ 15,592,656	2.29	\$ 15,159,883	(2.78)

¹ The decrease in Care of Court Wards was due mainly to a shelter closure in the County of Santa Clara.

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

(Amounts in thousands, except Per Capita)

Year	Welfare	Social Services	General Relief	Other	Total	Per Capita
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
2010-11	10,782,281	3,561,914	386,214	862,247	15,592,656	424.89
2011-12	10,266,155	3,581,895	390,599	921,234	15,159,883	411.22

Public Protection

County expenditures for public protection totaled \$15.8 billion in the 2011-12 fiscal year, an increase of \$237.4 million (1.52%) 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	2009-10	2010-11	Percentage Increase (Decrease) From Prior Year	2011-12	Percentage Increase (Decrease) From Prior Year
Judicial.....	\$ 4,308,043	\$ 4,272,085	(0.83) %	\$ 4,267,373	(0.11) %
Police Protection.....	4,362,409	4,449,465	2.00	4,590,677	3.17
Detention and Correction	5,049,856	4,984,149	(1.30)	5,096,844	2.26
Other					
Fire Protection	458,967	478,506	4.26	486,463	1.66
Flood Control and Soil and Water Conservation	9,696	8,120	(16.25)	6,614 ¹	(18.55)
Protective Inspection	318,111	311,362	(2.12)	312,922	0.50
Other Protection	1,084,188	1,060,977	(2.14)	1,041,131	(1.87)
Total Other.....	1,870,962	1,858,965	(0.64)	1,847,130	(0.64)
Total	\$ 15,591,270	\$ 15,564,664	(0.17)	\$ 15,802,024	1.52

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 Santa Clara.

Figure 21

**Public Protection
Ten-Year Comparison**

(Amounts in thousands, except Per Capita)

Year	Judicial	Police Protection	Detention and Correction	Other	Total	Per Capita
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
2010-11	4,272,085	4,449,465	4,984,149	1,858,965	15,564,664	424.13
2011-12	4,267,373	4,590,677	5,096,844	1,847,130	15,802,024	428.63

**County
Enterprise/Activity
Expenses**

County enterprise/activity expenses totaled \$8.5 billion in the 2011-12 fiscal year, an increase of \$443.1 million (5.53%) 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	2009-10	2010-11	Percentage Increase (Decrease) from Prior Year	2011-12	Percentage Increase (Decrease) from Prior Year
Airports	\$ 314,792	\$ 313,761	(0.33) %	\$ 362,093	15.40 %
Hospitals	6,655,664	7,015,531	5.41	7,263,210	3.53
Refuse	465,865	499,177	7.15	452,406	(9.37)
Transportation	90,810	80,606	(11.24)	84,642	5.01
Other	91,232	109,168 ¹	19.66	299,013 ²	173.90
Total	\$ 7,618,363	\$ 8,018,243	5.25	\$ 8,461,364	5.53

¹ The increase in Other was due mainly to the County of Monterey's new Parks Lake & Resort Enterprise and increased operating expenses in the County of Ventura's Health Care Enterprise.

² The increase in Other was due mainly to the County of Santa Clara's new Valley Health Plan Enterprise.

Long-Term Financial Obligations

The counties' total long-term financial obligations on June 30, 2012, were \$23.6 billion, an increase of \$1.5 billion (6.94%) from the prior year. Of the total, lease-purchase obligations of \$11.3 billion accounted for 47.90%, bonded indebtedness of \$7.6 billion accounted for 32.12%, other long-term debt of \$4.3 billion accounted for 18.26%, special assessment act bonds of \$379.7 million accounted for 1.61%, and state and federal construction loans of \$24.9 million accounted for the remaining 0.11%. See Figure 23 for a two-year comparison. Debt service expenditures as a percentage of total county expenditures decreased to 2.70% in the 2011-12 fiscal year, compared with 3.30% in the prior year.

Figure 23

Long-Term Financial Obligations (Amounts in thousands)

Type of Debt	2010-11	Percent of Total	2011-12	Percent of Total	Percentage Increase (Decrease) from Prior Year
Lease-Purchase Obligations	\$ 10,138,222	45.97 %	\$ 11,295,500	47.90 %	11.41 %
Pension Obligation Bonds	6,305,044	28.59	5,996,819	25.43	(4.89)
Other Long-Term Debt	3,562,375	16.15	4,307,174 ¹	18.26	20.91
Revenue Bonds ²	1,287,646	5.84	1,231,911	5.22	(4.33)
General Obligation Bonds	365,564	1.66	347,429	1.47	(4.96)
Special Assessment Act Bonds	368,783	1.68	379,699	1.61	2.96
State Construction Loans	20,636	0.09	23,652	0.10	14.62
Federal Construction Loans	4,432	0.02	1,225	0.01	(72.36)
Improvement District Bonds	746	0.00	715	0.00	(4.16)
Total	\$ 22,053,448	100.00 %	\$ 23,584,124	100.00 %	6.94

¹ The increase in Other Long-Term Debt was due mainly to increases in the County of Los Angeles.

² 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, 2012, the outstanding principal balances were \$1.7 and \$5.6 million, respectively.

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, 2012, 49 counties were involved in lease-purchase agreements. If continued to term, these agreements carry a total obligation of \$11.3 billion, an increase of \$1.2 billion (11.41%) 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.

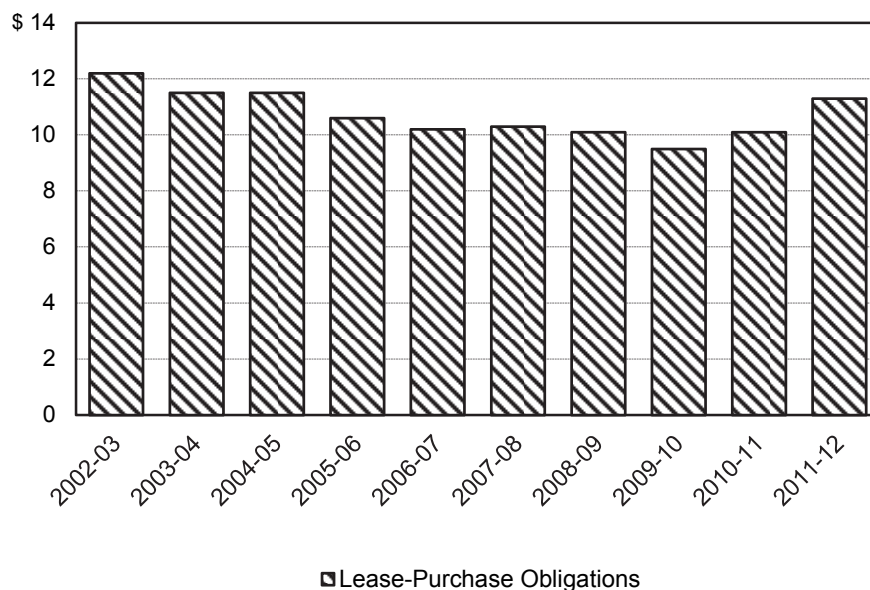
Figure 24

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

Year	Number of Counties	Amount	Percentage Increase (Decrease) from Prior Year
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)
2010-11.....	52	10,138,222	6.95
2011-12.....	49	11,295,500	11.41

Figure 25

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



Bonded Indebtedness

The counties' bonded indebtedness totaled \$7.6 billion as of June 30, 2012, a decrease of \$382.1 million (4.80%) from the prior year. The total consisted of \$6.0 billion in pension obligation bonds, \$1.2 billion in revenue bonds, \$347.4 million in general obligation bonds, and \$0.7 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	Total
2002-03	\$ 6,074,224	\$ 691,932	\$ 30,225	\$ 320	\$ 6,796,701
2003-04	7,361,004 ²	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 ⁶	1,019 ⁹	8,815,532
2006-07	7,984,692	482,415	— ⁷	937	8,468,044
2007-08	6,897,597	871,677 ³	—	837	7,770,111
2008-09	6,514,312	661,456 ⁴	380,998 ⁸	796	7,557,562
2009-10	6,388,675	1,338,176 ⁵	380,999	769	8,108,619
2010-11	6,305,044	1,287,646	365,564	746	7,959,000
2011-12	5,996,819	1,231,911	347,429	715	7,576,874

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, 2012, the outstanding principal balances were \$1.7 and \$5.6 million respectively.

² The increase was due mainly to new issuances by the counties of Fresno, San Bernardino, and San Diego.

³ The increase was due mainly to new issuances by the counties of Sacramento and Sonoma.

⁴ The decrease was due mainly to repayments by the County of Orange.

⁵ The increase was due mainly to the counties of Orange and Sacramento.

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

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

⁸ The increase was due to new issuances by the counties of Calaveras and Santa Clara.

⁹ The increase was due mainly to the County of Los Angeles issuing bonds for street improvements.

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 \$379.7 million on June 30, 2012. 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
2002-03.....	\$ 202	\$ 355,969	\$ 2,786	\$ 358,957
2003-04.....	47 ¹	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
2010-11.....	— ²	360,514	8,269	368,783
2011-12.....	—	357,734	21,965 ⁵	379,669

¹ The decrease was due to increased principal payments by the County of Sacramento.

² The decrease was due to the repayment of 1911 Act Bonds, resulting in a zero (\$0) balance.

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.

⁵ The increase was due mainly to a new issuance by the County of Placer.

County Assessed Valuation

The net assessed valuation for the 2012-13 fiscal year increased by 1.42% from the prior year. For the past five and ten years, net assessed values have grown by an annual average of 0.46% and 5.07%, 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.

Proposition 8, passed in 1978, allows a temporary reduction in assessed value when real property suffers a decline in value. A decline in value occurs when the current market value of real property is less than the current assessed (taxable) factored based year value as of the lien date, January 1. As shown in Figure 28, net assessed valuation declined for the 2009-10 and 2010-11 fiscal years, as a result of changes in the real estate market.

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
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)
2011-12	4,532,861,534	188,524,256	4,344,337,278	0.28
2012-13	4,599,814,008	193,696,913	4,406,117,095	1.42

Appropriations Limits

Government Code section 12463 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*.

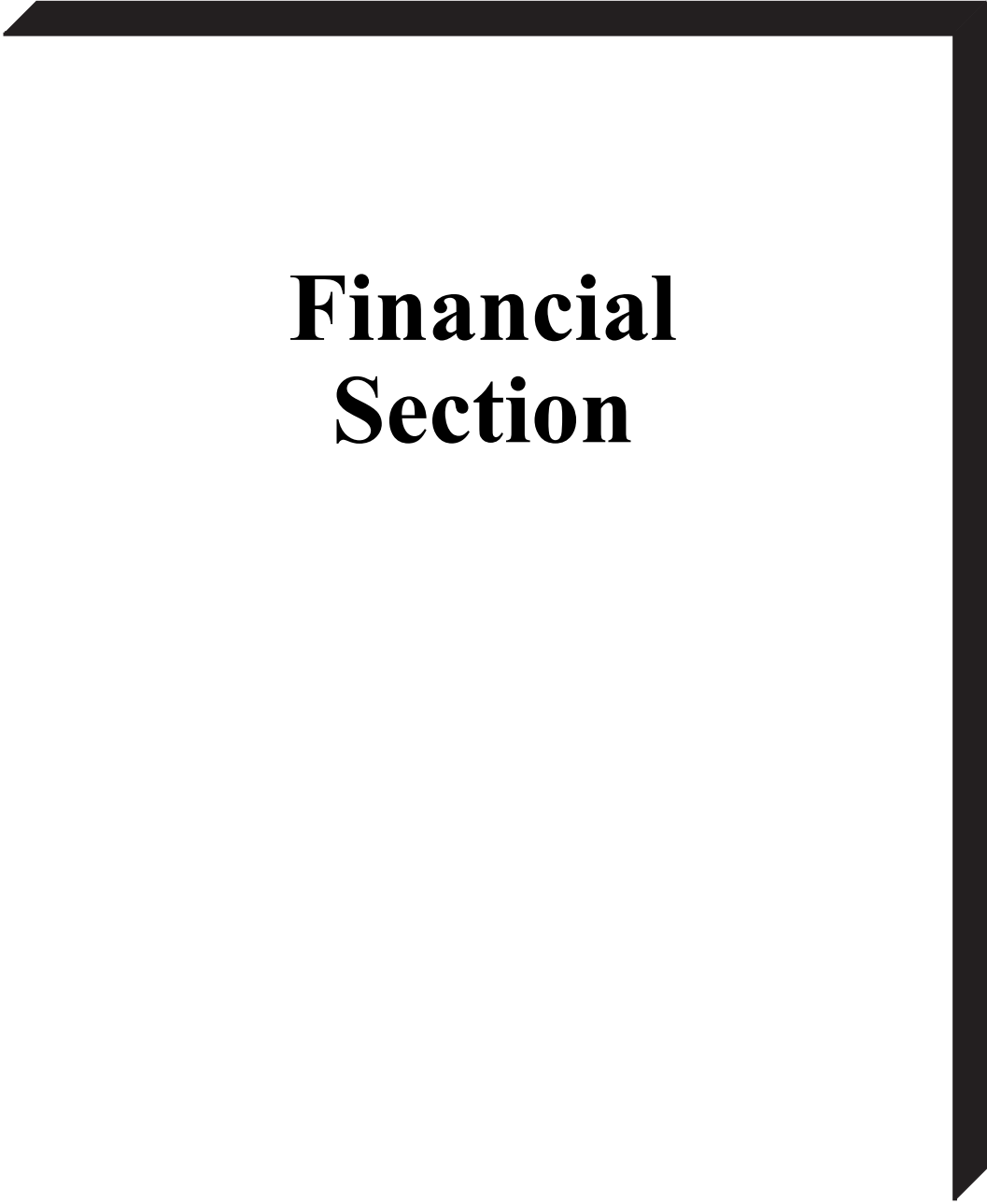
San Francisco is included in the county totals of this publication only for area in square miles, the 2010 federal census, estimated population (see Table 1), assessed valuation (see Table 2), and property taxes (see Table 3). San Francisco is not included in Tables 4 through 6.

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.



Financial Section

Table 1. Counties Annual Report — Fiscal Year 2011-12
Summary of General County Statistics

Counties	2010 Federal Census	Estimated Population as of June 30, 2012 *	Class	Area in Square Miles **	Activity Enterprises Reported by Each County ***
Alameda	1,510,271	1,532,137	Chartered	825	
Alpine	1,175	1,097	General Law	727	A,T
Amador	38,091	37,120	General Law	601	A,R
Butte	220,000	221,273	Chartered	1,665	R
Calaveras	45,578	44,840	General Law	1,036	A,R,T
Colusa	21,419	21,690	General Law	1,156	A,R,T
Contra Costa	1,049,025	1,065,117	General Law	798	A,H,O
Del Norte	28,610	28,429	General Law	1,003	A
El Dorado	181,058	180,712	Chartered	1,805	A
Fresno	930,450	945,711	Chartered	5,998	R
Glenn	28,122	28,122	General Law	1,319	A,R,T
Humboldt	134,623	134,587	General Law	3,600	A,R
Imperial	174,528	177,441	General Law	4,598	A,R
Inyo	18,546	18,461	General Law	10,097	A,R,O
Kern	839,631	850,006	General Law	8,170	A,H,R,T,O
Kings	152,982	152,419	General Law	1,436	
Lake	64,665	63,266	General Law	1,327	A,R
Lassen	34,895	34,167	General Law	4,690	A,T,O
Los Angeles	9,818,605	9,884,632	Chartered	4,079	A,H,T
Madera	150,865	152,074	General Law	2,147	R
Marin	252,409	254,790	General Law	588	A,O
Mariposa	18,251	17,716	General Law	1,461	A,R,T
Mendocino	87,841	87,572	General Law	3,510	A,R
Merced	255,793	258,736	General Law	2,008	A,H,O
Modoc	9,686	9,566	General Law	4,340	A,H,R,O
Mono	14,202	14,391	General Law	3,103	A,R
Monterey	415,057	420,668	General Law	3,324	H,O
Napa	136,484	138,255	General Law	797	A,O
Nevada	98,764	97,182	General Law	992	A,T,O
Orange	3,010,232	3,055,792	Chartered	785	A,R,O
Placer	348,432	355,328	Chartered	1,507	A,R,T,O
Plumas	20,007	19,718	General Law	2,618	A,T,O
Riverside	2,189,641	2,227,577	General Law	7,243	A,H,R
Sacramento	1,418,788	1,435,153	Chartered	1,015	A,R,T,O
San Benito	55,269	55,815	General Law	1,397	R,T
San Bernardino	2,035,210	2,063,919	Chartered	20,164	A,H,R
San Diego	3,095,313	3,143,429	Chartered	4,281	A
San Francisco	805,235	812,538	Chartered	91	
San Joaquin	685,306	695,750	General Law	1,436	A,H,R
San Luis Obispo	269,637	271,483	General Law	3,326	A,T,O
San Mateo	718,451	729,443	Chartered	531	A,H,T,O
Santa Barbara	423,895	427,267	General Law	2,745	A,R,T
Santa Clara	1,781,642	1,816,486	Chartered	1,316	A,H,O
Santa Cruz	262,382	265,981	General Law	440	
Shasta	177,223	177,823	General Law	3,850	A,R,T
Sierra	3,240	3,152	General Law	959	A,R,T
Siskiyou	44,900	44,639	General Law	6,318	A,R,T
Solano	413,344	413,786	General Law	872	A,T,O
Sonoma	483,878	487,011	General Law	1,598	A,H,R,T,O
Stanislaus	514,453	519,940	General Law	1,521	H,R,T,O
Sutter	94,737	95,065	General Law	607	A,O
Tehama	63,463	63,177	Chartered	2,976	H,T
Trinity	13,786	13,722	General Law	3,223	A,R,T,O
Tulare	442,179	450,840	General Law	4,844	A,R,T
Tuolumne	55,365	53,834	General Law	2,293	A,H,T,O
Ventura	823,318	832,970	General Law	1,864	A,H,T,O
Yolo	200,849	202,133	General Law	1,034	A,R
Yuba	72,155	72,615	General Law	639	A
Totals	37,253,956	37,678,563		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 2011-12
*** Summary of Assessed Valuation for Counties, Applicable to Fiscal Year Ended 2012-13**

Counties	Gross Total Locally Assessed Valuation	Exemptions	Net Total Locally Assessed Valuation	State Assessed Valuation	Grand Total State and County Assessed Valuation
Alameda	\$ 204,699,828,915	\$ 8,297,640,483	\$ 196,402,188,432	\$ 3,270,660,241	\$ 199,672,848,673
Alpine	678,299,106	1,610,517	676,688,589	17,486,976	694,175,565
Amador	4,351,009,950	192,312,714	4,158,697,236	200,183,369	4,358,880,605
Butte	18,647,536,273	1,255,279,241	17,392,257,032	850,452,902	18,242,709,934
Calaveras	5,599,467,896	176,415,374	5,423,052,522	121,559,755	5,544,612,277
Colusa	2,566,015,607	70,652,038	2,495,363,569	1,005,966,864	3,501,330,433
Contra Costa	146,251,506,359	6,347,794,373	139,903,711,986	3,597,900,338	143,501,612,324
Del Norte	1,813,455,389	94,494,313	1,718,961,076	38,785,465	1,757,746,541
El Dorado	25,708,019,629	798,354,500	24,909,665,129	322,800,633	25,232,465,762
Fresno	60,539,376,632	3,223,536,024	57,315,840,608	3,403,792,416	60,719,633,024
Glenn	2,550,512,331	86,352,981	2,464,159,350	122,750,508	2,586,909,858
Humboldt	11,864,066,524	772,209,475	11,091,857,049	365,126,071	11,456,983,120
Imperial	10,581,866,546	513,187,429	10,068,679,117	324,665,968	10,393,345,085
Inyo	3,996,988,317	97,111,063	3,899,877,254	113,842,817	4,013,720,071
Kern	89,560,814,528	2,748,281,228	86,812,533,300	3,345,330,744	90,157,864,044
Kings	9,287,734,110	472,539,118	8,815,194,992	391,068,364	9,206,263,356
Lake	6,912,732,967	297,286,619	6,615,446,348	136,510,915	6,751,957,263
Lassen	2,074,709,603	144,174,007	1,930,535,596	163,941,975	2,094,477,571
Los Angeles	1,130,510,983,359	50,607,939,276	1,079,903,044,083	13,983,890,690	1,093,886,934,773
Madera	11,217,215,389	725,997,853	10,491,217,536	615,900,558	11,107,118,094
Marin	58,292,207,169	1,956,796,338	56,335,410,831	463,002,182	56,798,413,013
Mariposa	2,037,692,988	55,930,660	1,981,762,328	72,540,334	2,054,302,662
Mendocino	10,187,537,988	381,885,165	9,805,652,823	245,461,973	10,051,114,796
Merced	16,785,142,746	810,540,287	15,974,602,459	507,605,200	16,482,207,659
Modoc	902,822,666	35,365,480	867,457,186	157,972,862	1,025,430,048
Mono	5,354,813,836	53,774,898	5,301,038,938	96,224,875	5,397,263,813
Monterey	50,452,100,709	2,222,946,058	48,229,154,651	1,264,192,748	49,493,347,399
Napa	28,808,408,558	994,255,841	27,814,148,717	276,400,003	28,090,548,720
Nevada	15,303,342,130	484,287,279	14,819,054,851	269,747,411	15,088,802,262
Orange	438,004,448,396	13,833,177,784	424,171,270,612	5,143,874,776	429,315,145,388
Placer	53,667,306,203	2,359,830,131	51,307,476,072	1,029,409,078	52,336,885,150
Plumas	3,279,842,390	86,543,227	3,193,299,163	455,491,890	3,648,791,053
Riverside	204,888,511,468	7,098,791,781	197,789,719,687	4,419,465,358	202,209,185,045
Sacramento	121,495,031,861	6,984,580,558	114,510,451,303	1,477,548,654	115,987,999,957
San Benito	5,639,106,219	160,959,496	5,478,146,723	120,244,285	5,598,391,008
San Bernardino	168,771,950,769	7,891,351,754	160,880,599,015	6,090,147,894	166,970,746,909
San Diego	395,695,712,459	16,760,367,652	378,935,344,807	11,767,552,368	390,702,897,175
San Francisco	169,964,536,722	7,501,181,277	162,463,355,445	2,579,764,845	165,043,120,290
San Joaquin	53,713,698,184	2,775,284,385	50,938,413,799	1,813,054,389	52,751,468,188
San Luis Obispo	39,829,634,394	1,004,775,220	38,824,859,174	2,970,853,503	41,795,712,677
San Mateo	152,186,458,189	4,622,105,576	147,564,352,613	1,469,279,675	149,033,632,288
Santa Barbara	65,850,135,668	3,480,220,931	62,369,914,737	883,586,656	63,253,501,393
Santa Clara	326,121,269,894	19,264,875,013	306,856,394,881	3,664,035,363	310,520,430,244
Santa Cruz	33,792,109,435	1,265,443,373	32,526,666,062	322,972,669	32,849,638,731
Shasta	14,657,772,080	968,801,251	13,688,970,829	817,253,352	14,506,224,181
Sierra	517,282,709	17,860,496	499,422,213	41,762,024	541,184,237
Siskiyou	4,256,834,045	256,907,393	3,999,926,652	283,228,874	4,283,155,526
Solano	40,504,908,742	1,705,276,644	38,799,632,098	947,924,172	39,747,556,270
Sonoma	67,274,190,017	2,626,652,250	64,647,537,767	785,025,889	65,432,563,656
Stanislaus	35,369,502,151	2,423,225,216	32,946,276,935	444,278,374	33,390,555,309
Sutter	7,803,487,398	366,495,165	7,436,992,233	378,828,723	7,815,820,956
Tehama	4,485,782,135	238,663,028	4,247,119,107	222,073,896	4,469,193,003
Trinity	1,296,726,511	42,913,009	1,253,813,502	28,193,009	1,282,006,511
Tulare	27,689,248,115	1,068,062,609	26,621,185,506	859,747,797	27,480,933,303
Tuolumne	6,149,625,069	293,778,658	5,855,846,411	146,729,820	6,002,576,231
Ventura	106,755,840,849	3,229,607,618	103,526,233,231	1,540,001,866	105,066,235,097
Yolo	20,744,618,942	1,086,378,192	19,658,240,750	482,150,256	20,140,391,006
Yuba	4,693,522,956	363,848,632	4,329,674,324	248,461,603	4,578,135,927
Totals	\$ 4,512,635,302,190	\$ 193,696,912,951	\$ 4,318,938,389,239	\$ 87,178,706,215	\$ 4,406,117,095,454

* For Details of Assessed Valuation, See Controller's Annual Report of Assessed Valuations for Fiscal Year 2012-13

Table 3. Counties Annual Report — Fiscal Year 2011-12
Summary of Property Taxes Allocated and Voter-Approved Taxes Levied, Applicable to the Fiscal Year Ended 2012-13

Counties	Secured and Unsecured	Less Than County Wide	Homeowners	Voter Approved	Voter Approved Homeowners	Unitary and Non-Unitary	Total Taxes Allocated and Levied	2011-12 Property Tax Delinquency Rate*
Alameda	\$ 301,068,931	\$ 15,674,371	\$ 3,288,049	\$ —	\$ —	\$ —	\$ 320,031,351	2.460
Alpine	4,306,110	—	7,502	—	—	—	4,313,612	3.417
Amador	14,094,799	—	195,342	—	—	—	14,290,141	2.538
Butte	11,859,358	8,805,005	421,077	—	—	—	21,085,440	2.960
Calaveras	9,088,994	731,906	146,476	1,509,419	22,612	64,635	11,564,042	3.220
Colusa	13,331,362	—	63,194	—	—	—	13,394,556	1.050
Contra Costa	170,685,440	18,953,556	2,123,616	—	—	—	191,762,612	2.790
Del Norte	3,216,526	—	62,639	—	—	—	3,279,165	4.220
El Dorado	54,262,530	4,880,178	659,703	—	—	—	59,802,411	2.430
Fresno	78,651,459	8,275,594	1,157,496	—	—	—	88,084,549	2.017
Glenn	5,454,796	—	68,457	—	—	—	5,523,253	2.520
Humboldt	18,241,795	4,721,277	360,151	—	—	—	23,323,223	9.000
Imperial	12,478,678	3,197,405	181,070	—	—	—	15,857,153	18.550
Inyo	11,953,025	—	77,544	—	—	—	12,030,569	2.000
Kern	179,658,579	83,673,939	2,152,448	—	—	—	265,484,966	2.210
Kings	14,608,699	7,357,747	267,384	—	—	—	22,233,830	2.360
Lake	15,326,551	—	210,126	—	—	—	15,536,677	5.780
Lassen	4,286,096	—	76,940	—	—	—	4,363,036	5.000
Los Angeles	2,570,267,034	62,119,276	21,340,868	—	—	—	2,653,727,178	1.970
Madera	16,540,698	132,966	218,853	—	—	—	16,892,517	3.815
Marin	96,450,726	10,969,291	714,384	—	—	—	108,134,401	1.930
Mariposa	5,239,080	—	73,141	—	—	—	5,312,221	5.000
Mendocino	27,359,478	—	308,483	—	—	—	27,667,961	3.588
Merced	26,708,781	12,331,539	495,055	—	—	—	39,535,375	3.750
Modoc	2,715,372	—	41,966	4,082	—	—	2,761,420	18.100
Mono	16,244,421	—	41,132	—	—	—	16,285,553	3.000
Monterey	73,589,429	5,935,045	490,446	—	—	—	80,014,920	1.500
Napa	58,362,710	4,113,948	352,949	—	—	—	62,829,607	1.550
Nevada	21,383,451	—	235,739	—	—	—	21,619,190	2.998
Orange	235,258,878	38,617,434	2,120,463	—	—	—	275,996,775	1.333
Placer	91,220,224	5,057,377	998,147	—	—	—	97,275,748	1.850
Plumas	7,693,239	—	69,894	—	—	—	7,763,133	4.000
Riverside	182,101,816	45,647,910	3,317,261	—	—	—	231,066,987	2.485
Sacramento	191,599,081	17,810,308	2,936,765	—	—	—	212,346,154	2.600
San Benito	6,218,942	744,900	77,098	—	—	—	7,040,940	3.000
San Bernardino	179,356,288	10,125,040	2,177,859	—	—	—	191,659,187	8.330
San Diego	500,750,241	27,314,366	4,987,401	—	—	—	533,052,008	2.138
San Francisco	981,985,322	—	4,200,615	161,107,835	703,241	2,790,843	1,150,787,856	1.410
San Joaquin	102,617,914	10,552,045	1,363,594	—	—	—	114,533,553	3.550
San Luis Obispo	94,657,855	8,250,016	835,171	1,541,918	13,313	5,501	105,303,774	1.790
San Mateo	183,987,748	5,253,170	1,320,173	—	—	—	190,561,091	1.110
Santa Barbara	117,094,348	—	794,523	—	—	—	117,888,871	1.284
Santa Clara	373,388,376	—	2,918,420	133,350,132	858,472	9,206,030	519,721,430	1.257
Santa Cruz	37,114,769	5,070,728	346,799	—	—	—	42,532,296	1.961
Shasta	17,525,662	—	294,855	—	—	—	17,820,517	3.006
Sierra	2,656,530	—	36,103	—	—	—	2,692,633	3.800
Siskiyou	9,042,326	229,620	158,909	—	—	—	9,430,855	3.690
Solano	63,428,878	6,680,178	1,116,211	—	—	—	71,225,267	1.920
Sonoma	146,839,930	—	1,373,783	—	—	—	148,213,713	2.400
Stanislaus	37,038,578	984,890	686,343	—	—	—	38,709,811	2.200
Sutter	12,775,001	339,908	175,827	—	—	—	13,290,736	1.950
Tehama	8,607,934	2,608,328	226,042	—	—	—	11,442,304	5.217
Trinity	3,795,569	—	62,334	—	—	—	3,857,903	5.000
Tulare	44,287,927	10,401,345	618,318	—	—	—	55,307,590	4.010
Tuolumne	15,470,114	2,118,237	263,696	—	—	—	17,852,047	5.700
Ventura	171,956,183	6,708,989	1,711,734	—	—	—	180,376,906	1.440
Yolo	16,751,540	3,183,847	199,027	—	—	—	20,134,414	1.660
Yuba	9,696,113	—	155,437	—	—	—	9,851,550	4.940
Totals	\$ 7,682,352,234	\$ 459,571,679	\$ 71,375,032	\$ 297,513,386	\$ 1,597,638	\$ 12,067,009	\$ 8,524,476,978	

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

Table 4. Counties Annual Report — Fiscal Year 2011-12
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	\$ 460,897,778	\$ 81,513,825	\$ —	\$ 6,129,896	\$ 31,353,792	\$ 13,699,252	\$ 743,018,933
Alpine	4,781,269	725,303	327,600	92,597	321,560	321,384	5,742,023
Amador	17,024,649	2,866,600	—	741,299	1,050,604	373,708	22,311,533
Butte	44,590,469	7,053,005	—	3,120,395	4,297,822	1,503,571	160,360,745
Calaveras	15,907,060	3,095,968	—	2,092,553	8,958,035	1,933,627	26,837,459
Colusa	15,111,160	1,704,519	—	1,472,620	2,284,979	1,477,695	22,324,511
Contra Costa	284,065,416	20,868,798	—	21,216,760	21,733,335	4,131,631	422,626,680
Del Norte	6,535,882	1,374,606	—	1,004,695	991,839	254,910	32,179,004
El Dorado	74,464,129	12,146,644	—	6,197,018	5,700,948	475,185	88,861,057
Fresno	186,265,816	44,192,150	—	8,566,409	27,186,589	5,683,044	509,881,169
Glenn	8,610,247	1,148,782	183,414	1,002,041	1,663,798	79,506	29,151,768
Humboldt	37,825,929	10,082,362	—	3,258,844	2,789,333	347,868	96,863,051
Imperial	35,394,683	3,173,618	—	4,093,223	6,989,987	2,676,512	138,868,727
Inyo	13,899,299	4,180,522	—	507,465	1,764,905	684,760	21,574,881
Kern	345,387,089	67,079,747	—	24,629,030	24,746,222	16,594,219	427,179,551
Kings	40,350,492	4,828,483	—	1,312,409	1,349,801	1,240,040	81,759,648
Lake	23,893,909	3,454,743	—	1,718,971	1,292,456	692,917	48,448,407
Lassen	7,915,882	1,064,776	—	233,786	1,349,042	813,666	28,368,408
Los Angeles	3,862,440,238	488,893,129	3,985,063	59,659,328	294,059,062	160,180,594	5,078,376,453
Madera	30,459,579	12,805,852	—	3,537,623	4,040,519	508,211	82,273,613
Marin	166,363,693	17,874,924	4,700,913	12,664,515	14,518,852	4,074,690	125,870,869
Mariposa	7,016,708	13,763,011	—	461,262	448,349	239,464	20,578,794
Mendocino	43,730,148	8,978,231	—	3,298,645	4,465,205	711,575	64,690,807
Merced	60,581,856	7,900,604	526,811	5,434,617	7,505,623	3,092,171	133,075,132
Modoc	3,772,694	285,668	260,428	202,552	245,875	69,761	15,340,569
Mono	17,696,364	3,056,252	—	348,519	1,126,897	111,071	13,712,094
Monterey	122,126,088	27,323,940	—	13,943,552	9,768,888	3,786,075	195,542,528
Napa	76,962,800	17,905,625	—	6,335,609	3,914,925	1,244,261	91,222,858
Nevada	30,565,510	4,466,223	—	2,355,892	3,461,689	687,909	48,793,586
Orange	621,073,183	24,737,908	143,430	17,537,557	70,178,873	56,350,171	1,143,168,624
Placer	123,334,781	31,093,434	1,179,605	8,472,108	12,832,102	3,816,504	147,940,257
Plumas	9,933,729	3,152,736	—	563,011	1,447,351	584,292	22,624,560
Riverside	414,538,974	41,334,773	—	27,486,742	90,702,745	17,278,935	793,177,031
Sacramento	317,618,931	112,059,729	433,400	39,196,966	39,964,768	10,851,325	747,040,700
San Benito	11,774,302	2,249,447	316,197	764,244	573,783	859,919	26,848,210
San Bernardino	423,040,905	31,894,501	2,256,277	21,421,319	22,285,947	29,617,039	1,006,606,383
San Diego	855,253,997	44,754,316	—	44,661,199	69,969,662	24,029,851	1,272,305,195
San Francisco	—	—	—	—	—	—	—
San Joaquin	171,865,524	24,343,500	—	5,688,512	7,432,898	1,624,249	279,889,007
San Luis Obispo	127,185,494	19,224,802	—	9,104,589	8,092,757	2,644,584	136,841,511
San Mateo	282,111,732	31,676,929	—	12,361,201	12,161,490	22,458,651	365,195,494
Santa Barbara	168,429,997	28,276,127	—	14,053,912	11,746,443	3,575,334	190,882,858
Santa Clara	666,807,426	24,988,946	260,459	30,815,638	60,027,000	15,310,881	774,701,694
Santa Cruz	75,852,014	14,563,904	—	10,381,253	9,306,244	2,535,085	135,326,121
Shasta	38,030,834	7,357,491	17,285	2,865,787	3,857,309	1,207,674	111,487,747
Sierra	3,223,408	541,328	—	91,525	175,798	69,569	8,537,693
Siskiyou	15,149,427	1,749,891	—	1,026,767	1,984,708	469,524	38,534,464
Solano	107,238,560	16,659,319	—	10,716,358	14,043,921	2,347,561	193,158,748
Sonoma	181,194,934	44,943,688	—	15,982,562	15,405,638	13,344,011	298,514,934
Stanislaus	82,935,442	30,822,482	—	3,251,371	11,277,500	11,596,010	280,228,601
Sutter	21,704,579	3,707,903	—	1,949,386	2,969,047	1,824,644	63,006,547
Tehama	17,651,944	2,177,799	—	1,812,882	2,027,281	498,867	42,551,807
Trinity	6,199,189	1,452,558	—	522,827	256,027	112,222	13,850,646
Tulare	102,306,728	23,472,254	—	9,298,775	7,988,903	4,049,827	239,283,386
Tuolumne	23,487,884	6,120,109	300,588	1,504,499	1,693,901	301,512	31,082,167
Ventura	266,628,007	12,330,404	—	17,883,547	20,455,436	2,880,203	280,258,063
Yolo	40,880,258	4,780,490	1,952,195	6,514,507	8,547,630	1,633,981	96,629,978
Yuba	16,962,798	4,406,550	—	2,882,255	1,758,203	1,359,621	40,003,301
Totals	\$ 11,237,051,817	\$ 1,468,681,228	\$ 16,843,665	\$ 514,443,424	\$ 998,544,296	\$ 460,921,323	\$ 17,555,510,585

* San Francisco data is located in Appendix A

Table 4. Counties Annual Report — Fiscal Year 2011-12 --- (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	\$ 454,966,603	\$ 196,581,043	\$ 263,797,936	\$ 49,252,203	\$ 16,396,568	\$ 11,798,660	\$ 2,329,406,489
Alpine	3,877,555	51,000	1,247,971	439,817	—	—	17,928,079
Amador	5,611,032	53,474	5,415,809	1,310,922	—	—	56,759,630
Butte	97,096,985	8,707,331	13,942,742	3,916,298	366,124	332,937	345,288,424
Calaveras	11,981,542	82,800	6,301,585	1,497,860	13,949	—	78,702,438
Colusa	4,066,225	19,184	1,920,249	618,207	17,558	—	51,016,907
Contra Costa	221,235,528	14,504,615	232,307,208	19,726,878	921,147	303,682	1,263,641,678
Del Norte	13,148,119	416,072	10,367,186	1,610,559	—	—	67,882,872
El Dorado	46,880,802	10,846,611	19,955,865	5,538,849	52,070	1,333,123	272,452,301
Fresno	323,497,846	1,625,510	78,534,773	3,688,685	3,111,771	1,765,950	1,193,999,712
Glenn	16,949,427	977,510	4,017,136	856,673	1,063,483	478,621	66,182,406
Humboldt	70,280,018	—	12,763,941	3,628,675	—	2,018,300	239,858,321
Imperial	53,467,564	651,370	22,986,598	5,635,251	20,521	220,659	274,178,713
Inyo	7,187,821	5,677,389	5,775,954	274,353	—	227,518	61,754,867
Kern	275,126,821	4,224,386	123,498,476	10,055,196	409,325	—	1,318,930,062
Kings	34,119,885	3,300,153	10,437,085	3,791,074	4,146,889	5,835,703	192,471,662
Lake	19,846,641	318,541	10,609,628	3,058,013	9,155	125	113,343,506
Lassen	8,197,807	134,641	3,891,532	2,173,138	14,002	15,631	54,172,311
Los Angeles	3,089,834,545	93,844,146	1,661,159,730	146,199,886	4,488,132	24,555,143	14,967,675,449
Madera	40,596,159	3,111,984	17,528,899	1,024,545	—	3,813,621	199,700,605
Marin	53,884,928	18,399,765	41,133,225	10,622,247	2,555,203	5,049	472,668,873
Mariposa	7,811,910	—	3,280,908	504,628	6,977	18,232	54,130,243
Mendocino	31,366,109	6,282	10,900,976	2,061,801	1,124,297	—	171,334,076
Merced	102,497,930	432,563	26,287,582	12,193,178	66,115	46,659	359,640,841
Modoc	6,545,119	53,923	874,075	174,231	—	54,274	27,879,169
Mono	3,996,453	175,620	6,214,417	1,180,722	28,785	726,857	48,374,051
Monterey	136,560,501	7,150,117	62,336,466	5,441,008	1,134,890	2,185,352	587,299,405
Napa	12,962,627	5,393,520	27,355,740	2,124,581	129,004	21,867	245,573,417
Nevada	23,530,417	1,876,039	12,426,152	2,220,297	832,550	—	131,216,264
Orange	572,909,212	60,708,767	392,795,402	64,903,891	2,523,970	11,779,002	3,038,809,990
Placer	93,126,191	8,333,483	54,323,064	3,293,665	862,104	6,003,787	494,611,085
Plumas	7,559,231	—	4,008,572	1,354,625	145,380	—	51,373,487
Riverside	593,190,083	160,734,507	405,741,041	19,932,241	3,786,316	993,690	2,568,897,078
Sacramento	532,695,131	23,210,555	211,278,770	52,843,299	13,081	23,739,025	2,110,945,680
San Benito	13,437,466	—	8,807,405	2,465,388	107,680	—	68,204,041
San Bernardino	605,554,111	7,504,264	336,099,318	46,213,718	1,312,711	2,456,984	2,536,263,477
San Diego	845,782,377	99,850,826	323,906,872	42,775,990	732,936	—	3,624,023,221
San Francisco	—	—	—	—	—	—	—
San Joaquin	222,472,616	5,028,696	77,109,387	10,225,939	—	17,836,058	823,516,386
San Luis Obispo	65,717,066	11,502,540	29,075,034	6,465,304	1,607,643	35,638	417,496,962
San Mateo	93,889,556	21,163,762	134,964,054	20,680,574	2,099	9,162,470	1,005,828,012
Santa Barbara	108,269,294	37,182,743	126,916,000	20,665,424	(15,759,087)	5,858,118	700,097,163
Santa Clara	427,166,379	15,782,490	171,638,553	51,927,921	15,160,532	4,166,612	2,258,754,531
Santa Cruz	70,676,699	4,309,977	62,511,114	3,073,395	1,383,863	—	389,919,669
Shasta	65,463,715	898,495	16,585,204	4,121,727	793,441	281,271	252,967,980
Sierra	3,118,570	—	1,807,439	31,065	—	—	17,596,395
Siskiyou	16,767,755	175,693	4,760,214	2,543,922	358,919	5,561	83,526,845
Solano	97,172,349	12,511,039	67,335,610	4,565,942	433,300	37,248	526,219,955
Sonoma	51,589,649	26,627,291	56,572,507	7,328,567	5,241,721	2,762,402	719,507,904
Stanislaus	158,780,439	1,846,497	63,057,613	3,425,326	24,200	4,580,494	651,825,975
Sutter	26,026,688	3,612,569	7,536,300	1,739,941	394,144	—	134,471,748
Tehama	18,952,695	225,035	8,634,677	1,304,168	26,298	—	95,863,453
Trinity	10,931,928	74,323	1,690,829	1,012,013	108,438	123,330	36,334,330
Tulare	173,674,346	5,919,757	70,185,286	21,348,909	190,673	2,171,210	659,890,054
Tuolumne	17,854,874	914,071	12,282,114	353,922	10,009	—	95,905,650
Ventura	150,160,880	21,773,634	165,113,609	13,975,178	9,777,003	309,730	961,545,694
Yolo	44,538,988	12,645,105	14,934,188	2,408,317	573,207	9,000	236,047,844
Yuba	22,833,756	3,095,314	17,896,939	3,863,209	3,998	5,731,652	120,797,596
Totals	\$ 10,287,436,963	\$ 924,247,022	\$ 5,544,836,959	\$ 715,663,355	\$ 66,723,094	\$ 153,801,245	\$ 49,944,704,976

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2011-12
Summary of County Expenditures by Function and Activity

General Function								
Counties	Legislative and Administrative	Finance	Counsel	Personnel	Elections	Communications	Property Management	
Alameda	\$ 12,053,243	\$ 63,029,922	\$ 2,128,886	\$ 10,712,400	\$ 11,660,843	\$ —	\$ 6,391,942	
Alpine	568,914	881,527	422,811	89,728	23,533	3,263,703	397,603	
Amador	1,175,899	1,935,107	371,754	(37,585)	322,421	—	519,344	
Butte	4,318,181	13,625,036	2,519,808	1,773,675	1,525,059	4,113,740	11,868	
Calaveras	1,251,934	2,272,552	643,665	464,209	364,354	61,662	481,039	
Colusa	857,556	1,831,645	252,788	86,515	408,265	—	1,144,918	
Contra Costa	9,002,750	28,458,434	3,687,387	7,758,237	6,823,225	2,912,043	14,135,976	
Del Norte	4,950,470	1,410,984	384,251	7,396,724	246,655	769,011	819,043	
El Dorado	3,161,293	9,350,469	2,399,352	661,020	1,312,572	3,241,587	4,279,595	
Fresno	4,657,469	19,898,743	2,596,252	1,639,898	4,182,088	—	—	
Glenn	652,719	1,218,688	138,410	—	290,633	—	406,674	
Humboldt	1,792,953	4,997,352	1,387,918	541,597	1,032,724	—	2,472,650	
Imperial	2,598,382	5,918,182	2,478,972	1,422,341	851,943	—	4,577,613	
Inyo	1,293,886	2,212,437	740,013	701,499	195,262	—	1,324,343	
Kern	8,147,414	20,355,027	4,297,669	2,007,872	3,009,991	926,232	17,857,422	
Kings	1,318,867	4,240,439	862,022	981,308	684,201	1,394,459	2,955,616	
Lake	1,055,265	2,942,625	734,960	523,596	572,525	12,332	3,307,319	
Lassen	812,236	1,859,456	300,030	183,479	251,950	443,403	1,087,772	
Los Angeles	122,990,255	272,225,642	16,704,222	18,513,248	85,235,017	55,664,253	130,414,097	
Madera	1,848,480	4,321,158	989,567	675,746	511,738	—	5,813,849	
Marin	5,247,477	14,206,572	4,557,386	4,892,754	2,870,931	8,787,202	5,398,129	
Mariposa	1,206,083	2,115,021	342,840	258,602	209,136	—	1,751,181	
Mendocino	1,824,005	3,003,558	754,520	498,585	568,961	—	2,255,878	
Merced	3,398,962	10,934,276	2,117,902	1,400,492	1,318,199	—	2,407,818	
Modoc	568,377	966,650	58,325	—	85,842	—	722,122	
Mono	855,574	2,383,540	458,778	—	250,923	152,664	1,710,424	
Monterey	7,124,777	10,228,823	3,665,644	2,967,065	3,973,530	9,540,298	9,050,846	
Napa	4,307,477	7,094,224	3,588,655	1,817,132	993,498	1,105,889	4,700,390	
Nevada	1,171,690	4,187,690	159,951	102,550	1,195,222	—	803,860	
Orange	29,987,095	64,531,559	10,753,192	440,776	12,045,328	—	16,445,971	
Placer	8,184,368	22,205,493	3,018,274	8,910,544	3,294,839	—	5,684,664	
Plumas	1,069,798	1,818,954	551,089	276,274	286,785	—	1,416,573	
Riverside	19,820,928	49,943,772	5,327,156	7,838,152	8,882,271	5,888,706	32,542,502	
Sacramento	6,414,311	32,715,758	4,915,875	11,727,621	6,668,157	—	10,594	
San Benito	1,096,004	4,281,354	807,235	485,854	804,106	992,807	1,920,462	
San Bernardino	15,034,978	51,539,984	7,863,648	13,022,759	7,799,709	—	29,343,208	
San Diego	40,989,199	114,605,403	20,194,544	16,637,042	14,011,639	117,776,605	66,576,412	
San Francisco	—	—	—	—	—	—	—	
San Joaquin	5,569,755	17,739,757	954,287	2,860,400	3,148,379	—	6,673,081	
San Luis Obispo	3,405,881	15,581,862	3,634,637	2,251,674	467,616	13,187,342	14,452,244	
San Mateo	9,714,604	25,020,328	7,033,118	7,829,474	4,047,682	10,169,528	3,100,429	
Santa Barbara	8,479,426	20,579,997	6,753,961	3,803,864	3,201,408	—	9,255,550	
Santa Clara	24,097,054	68,399,004	10,881,423	13,092,788	12,947,807	12,711,784	37,921,511	
Santa Cruz	3,460,069	8,486,338	1,508,646	1,874,121	2,350,160	1,850,143	75,826	
Shasta	751,407	5,953,304	134,228	(26,657)	1,345,756	—	9,576	
Sierra	516,982	1,568,465	331,020	—	26,258	208,894	259,213	
Siskiyou	2,018,116	3,140,576	1,416,208	—	322,752	—	651,247	
Solano	5,582,116	11,890,775	3,129,990	2,557,925	3,338,268	—	220,144	
Sonoma	5,540,949	22,592,261	4,329,423	3,879,518	2,736,880	1,767,558	4,934,668	
Stanislaus	6,324,824	11,763,139	2,125,585	—	2,720,988	—	979,803	
Sutter	2,275,434	4,700,054	973,109	931,911	665,373	2,544,196	2,943,849	
Tehama	620,827	3,244,549	611,585	486,035	372,583	—	1,177,636	
Trinity	511,668	1,649,531	31,198	187,644	132,083	—	348,576	
Tulare	3,799,437	10,088,970	2,864,198	377,183	1,568,141	412,907	1,435,065	
Tuolumne	1,703,016	3,382,554	816,292	507,094	351,805	1,321,316	3,814,381	
Ventura	15,074,503	29,865,772	5,006,251	3,914,150	3,782,934	—	7,447,486	
Yolo	4,055,757	5,311,453	963,586	5,118,532	1,806,191	1,406,941	3,296,211	
Yuba	1,183,631	2,786,654	609,971	179,674	393,508	—	1,144,722	
Totals	\$ 437,494,725	\$ 1,133,493,399	\$ 167,284,467	\$ 177,197,039	\$ 230,490,647	\$ 262,627,205	\$ 481,280,935	

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2011-12 --- (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	\$ 105,742,422	\$ 1,428,014	\$ 5,555,358	\$ 218,703,030	\$ 184,073,651	\$ 118,340,656	\$ 225,671,956
Alpine	436,118	60,000	609,519	6,753,456	253,989	2,634,918	332,997
Amador	211,246	51,550	1,481,313	6,031,049	5,119,168	8,651,005	6,577,522
Butte	3,034,536	—	522,014	31,443,917	22,665,994	13,466,204	31,248,095
Calaveras	15,817,697	112,254	3,246,562	24,715,928	2,146,742	7,396,865	4,468,195
Colusa	—	13,439	433,631	5,028,757	3,438,059	5,463,678	5,158,561
Contra Costa	22,265,513	31,024	16,237,830	111,312,419	90,831,974	104,064,144	113,900,224
Del Norte	1,295,612	103,942	926,758	18,303,450	3,589,663	3,533,841	6,538,428
El Dorado	1,540,447	696,921	4,822,622	31,465,878	20,498,693	30,296,621	23,779,175
Fresno	2,672,289	—	2,937,753	38,584,492	85,503,331	75,944,256	135,959,245
Glenn	—	6,500	866,273	3,579,897	2,868,363	5,098,105	6,263,387
Humboldt	636,382	203,727	78,755	13,144,058	14,723,996	14,133,157	20,550,893
Imperial	1,527,568	—	490,271	19,865,272	16,213,753	18,219,142	22,667,004
Inyo	—	356,881	4,582,134	11,406,455	4,504,276	6,277,135	7,303,495
Kern	9,776,174	564,496	11,023,021	77,965,318	93,994,963	89,752,120	134,641,304
Kings	3,369,085	120,444	4,144,109	20,070,550	13,271,576	11,214,449	21,346,641
Lake	2,124,810	682,394	3,260,561	15,216,387	7,247,500	9,465,194	11,917,194
Lassen	415,259	654,321	4,673,317	10,681,223	4,257,956	4,490,651	6,460,789
Los Angeles	101,910,454	—	201,361,122	1,005,018,310	1,286,230,316	1,552,804,835	1,503,405,191
Madera	16,282,577	—	5,750,849	36,193,964	10,617,638	12,511,477	17,838,411
Marin	—	—	53,734,698	99,695,149	32,254,480	28,198,057	35,031,147
Mariposa	2,208,108	1,005,094	1,520,524	10,616,589	2,473,038	5,064,027	4,262,807
Mendocino	1,181,445	323,353	5,869,083	16,279,388	12,228,132	10,652,140	13,460,215
Merced	9,192,320	2,572,047	2,297,927	35,639,943	29,299,833	18,822,224	36,548,785
Modoc	4,128,188	121,741	652,573	7,303,818	1,131,552	1,816,480	947,383
Mono	813,563	—	1,011,632	7,637,098	6,950,217	7,090,647	4,536,503
Monterey	8,547,503	1,203,245	26,923	56,328,654	46,779,058	35,430,522	73,032,253
Napa	8,771,977	377,832	15,130,541	47,887,615	18,242,972	25,525,861	27,265,664
Nevada	1,125,032	165,591	711,409	9,622,995	11,421,739	14,429,022	19,152,073
Orange	16,767,696	—	43,135,925	194,107,542	351,581,839	305,315,675	340,100,033
Placer	27,621,390	7,882,168	4,832,390	91,634,130	32,527,026	57,710,090	51,915,741
Plumas	122	810,063	1,154,937	7,384,595	2,732,214	7,152,317	3,281,940
Riverside	10,188,715	16,406,836	16,030,276	172,869,314	218,519,704	345,243,193	239,821,472
Sacramento	19,236,652	17,222,842	11,015,869	109,927,679	200,695,165	189,368,345	216,165,710
San Benito	—	—	—	10,387,822	4,450,249	6,204,714	8,176,604
San Bernardino	91,027,933	—	16,012,686	231,644,905	174,103,624	318,836,273	235,097,870
San Diego	140,346,532	2,296,261	—	533,433,637	347,965,495	304,001,717	330,371,329
San Francisco	—	—	—	—	—	—	—
San Joaquin	7,349,900	199,262	(2,426,191)	42,068,630	80,274,469	56,566,287	96,433,412
San Luis Obispo	4,889,842	—	1,377,335	59,248,433	31,115,339	27,878,918	31,713,345
San Mateo	11,212,932	—	37,056,573	115,184,668	80,794,987	99,049,965	122,791,983
Santa Barbara	23,142,260	—	10,842,891	86,059,357	64,434,249	65,808,644	74,975,364
Santa Clara	28,635,033	—	15,783,830	224,470,234	225,134,421	114,343,888	290,424,021
Santa Cruz	16,258,597	—	5,481,286	41,345,186	29,512,759	24,482,145	38,075,207
Shasta	2,461,712	461,701	(803,790)	10,287,237	21,000,628	20,656,945	20,960,331
Sierra	—	51,306	149,575	3,111,713	450,280	2,977,295	622,378
Siskiyou	2,492,213	136,867	1,418,744	11,596,723	6,858,787	8,670,165	7,214,845
Solano	23,441,961	105,584	12,658,116	62,924,879	56,302,165	60,219,364	30,356,421
Sonoma	13,699,538	3,817,831	36,665,978	99,964,604	51,979,803	66,253,267	93,419,041
Stanislaus	13,682,509	94,943	4,250,212	41,942,003	49,865,760	32,347,555	50,338,504
Sutter	802,411	—	6,588,875	22,425,212	8,857,181	7,998,783	11,435,199
Tehama	50,475	27,259	84,581	6,675,530	5,267,065	7,699,289	9,210,826
Trinity	2,709	77,000	106,660	3,047,069	2,433,265	2,662,011	3,522,749
Tulare	7,644,353	—	5,302,202	33,492,456	50,483,986	40,084,792	64,458,949
Tuolumne	4,585,672	944,125	2,210,902	19,637,157	3,344,691	12,310,033	8,137,425
Ventura	—	—	7,252,264	72,343,360	99,124,816	143,011,229	148,353,941
Yolo	—	—	(1,423,373)	20,535,298	26,972,552	9,577,766	29,715,291
Yuba	490,549	321,531	863,009	7,973,249	7,757,793	13,459,281	19,488,555
Totals	\$ 791,058,031	\$ 61,710,389	\$ 589,580,844	\$ 4,332,217,681	\$ 4,267,372,934	\$ 4,590,677,379	\$ 5,096,844,023

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2011-12 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	Public Protection Function--(continued)					Public Ways and Facilities Function	
	Fire Protection	Flood Control and Soil and Water Conservation	Protective Inspection	Other Protection	Total	Roads	Transportation Terminals
Alameda	\$ —	\$ —	\$ 4,121,057	\$ 86,467,678	\$ 618,674,998	\$ 39,996,764	\$ —
Alpine	663,360	—	184,232	798,779	4,868,275	2,224,954	—
Amador	445,179	—	1,171,714	6,375,016	28,339,604	4,450,695	—
Butte	14,505,933	2,182,312	2,057,252	6,991,118	93,116,908	16,205,347	—
Calaveras	351,939	—	1,580,714	2,138,043	18,082,498	8,060,438	—
Colusa	—	23,151	1,320,261	1,868,293	17,272,003	5,757,414	443,836
Contra Costa	—	678,737	15,022,945	36,806,246	361,304,270	75,910,957	—
Del Norte	—	—	468,216	1,972,934	16,103,082	3,004,804	—
El Dorado	—	2,198,693	5,192,833	13,593,726	95,559,741	50,230,209	—
Fresno	—	—	10,843,480	21,909,497	330,159,809	47,170,613	—
Glenn	—	174	1,674,973	1,713,206	17,618,208	7,738,586	—
Humboldt	—	230,230	1,981,677	17,027,916	68,647,869	23,462,973	—
Imperial	6,459,570	—	4,568,002	17,433,764	85,561,235	19,864,278	—
Inyo	—	—	688,029	4,403,095	23,176,030	5,594,343	—
Kern	119,285,040	—	11,783,938	18,783,179	468,240,544	73,034,736	—
Kings	9,620,605	—	2,637,375	2,344,790	60,435,436	6,529,503	—
Lake	—	—	1,337,303	2,553,302	32,520,493	8,760,056	—
Lassen	—	—	753,818	1,544,635	17,507,849	7,836,913	—
Los Angeles	105,713	—	36,399,653	208,420,905	4,587,366,613	281,132,366	—
Madera	5,148,501	63,115	2,180,096	3,767,875	52,127,113	14,449,565	—
Marin	15,265,415	—	4,437,567	17,714,688	132,901,354	9,744,808	—
Mariposa	1,803,842	—	891,974	3,409,845	17,905,533	6,442,113	—
Mendocino	—	63,578	2,047,072	3,973,181	42,424,318	13,548,764	—
Merced	16,662,356	166,830	4,546,413	8,901,526	114,947,967	15,384,296	—
Modoc	—	1,457	616,178	913,622	5,426,672	3,762,543	—
Mono	—	—	746,949	4,188,493	23,512,809	6,393,622	—
Monterey	—	—	16,594,520	14,028,765	185,865,118	26,586,818	—
Napa	9,928,936	—	7,425,189	10,816,502	99,205,124	8,701,867	—
Nevada	—	—	1,886,273	5,714,579	52,603,686	10,570,470	—
Orange	—	—	9,560,118	89,791,735	1,096,349,400	113,336,338	—
Placer	2,375,069	—	5,463,763	14,633,049	164,624,738	66,674,636	—
Plumas	—	—	1,191,098	1,406,701	15,764,270	7,447,886	—
Riverside	168,196,979	—	21,708,512	31,558,767	1,025,048,627	156,190,310	—
Sacramento	—	—	13,939,473	29,486,183	649,654,876	91,719,727	—
San Benito	938,900	—	1,001,170	3,698,000	24,469,637	5,919,360	—
San Bernardino	1,926,588	—	9,370,262	31,630,822	770,965,439	76,934,095	—
San Diego	19,255,886	—	15,416,491	82,737,154	1,099,748,072	91,941,058	—
San Francisco	—	—	—	—	—	—	—
San Joaquin	—	—	11,000,232	15,538,143	259,812,543	41,483,109	—
San Luis Obispo	15,259,802	—	4,620,612	14,716,942	125,304,958	20,297,414	—
San Mateo	3,806,280	—	7,437,693	18,326,977	332,207,885	18,772,180	—
Santa Barbara	47,992,693	—	8,388,807	19,082,055	280,681,812	19,496,432	—
Santa Clara	1,651,470	312,525	8,825,587	26,461,946	667,153,858	56,108,770	—
Santa Cruz	2,807,614	—	3,917,143	10,850,946	109,645,814	14,897,757	—
Shasta	—	—	2,164,062	5,630,870	70,412,836	18,198,116	1,778
Sierra	—	—	248,321	787,071	5,085,345	3,694,292	—
Siskiyou	304,167	—	1,698,605	3,176,599	27,923,168	10,712,393	—
Solano	—	—	3,703,549	18,715,720	169,297,219	17,714,626	—
Sonoma	—	—	5,857,542	25,470,352	242,980,005	38,554,730	—
Stanislaus	1,870,585	—	5,778,623	15,648,623	155,849,650	20,595,497	161,124
Sutter	694,605	606,232	2,442,842	688,366	32,723,208	4,558,569	146,766
Tehama	2,997,848	—	1,363,707	2,194,823	28,733,558	8,312,914	—
Trinity	9,972	—	659,365	1,009,400	10,296,762	8,899,776	—
Tulare	12,928,919	50,722	7,812,852	16,576,852	192,397,072	57,243,982	—
Tuolumne	3,198,723	—	476,656	5,220,049	32,687,577	8,176,836	—
Ventura	—	—	8,241,237	20,206,165	418,937,388	28,928,069	—
Yolo	—	—	2,418,339	7,290,392	75,974,340	9,934,780	—
Yuba	—	35,656	3,055,632	2,021,344	45,818,261	15,434,817	—
Totals	\$ 486,462,489	\$ 6,613,412	\$ 312,921,996	\$ 1,041,131,244	\$ 15,802,023,477	\$ 1,834,729,284	\$ 753,504

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2011-12 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	-----Public Ways and Facilities Function----- (continued)			-----Health Function-----			
	Transportation Systems	Parking Facilities	Total	Public Health	Medical Care	Mental Health	Drug and Alcohol Abuse Services
Alameda	\$ —	\$ 1,756,914	\$ 41,753,678	\$ 125,882,347	\$ 163,789,596	\$ 297,303,972	\$ 22,341,496
Alpine	—	—	2,224,954	678,424	21,864	787,699	434,408
Amador	—	—	4,450,695	3,356,087	—	3,802,445	579,549
Butte	1,352,131	—	17,557,478	21,355,232	—	43,858,820	3,679,888
Calaveras	—	—	8,060,438	3,315,742	—	4,697,548	1,068,450
Colusa	—	—	6,201,250	3,074,056	18,960	4,668,096	351,126
Contra Costa	2,118	—	75,913,075	65,600,275	2,284,994	140,675,306	12,005,404
Del Norte	—	—	3,004,804	2,169,605	—	4,611,854	530,665
El Dorado	—	—	50,230,209	13,217,241	—	14,428,322	1,540,907
Fresno	495,307	—	47,665,920	57,469,519	21,984,681	85,095,273	16,346,870
Glenn	—	—	7,738,586	4,816,513	40,251	5,547,623	1,107,705
Humboldt	—	—	23,462,973	15,484,459	2,899,888	27,788,772	1,741,264
Imperial	—	—	19,864,278	18,045,310	—	26,871,024	2,267,526
Inyo	—	—	5,594,343	4,310,892	—	3,471,431	718,563
Kern	—	—	73,034,736	42,237,829	1,668,924	87,801,160	11,966,035
Kings	—	—	6,529,503	10,090,846	3,366,610	12,340,723	1,095,035
Lake	—	—	8,760,056	4,774,567	—	8,427,778	1,737,388
Lassen	—	—	7,836,913	2,380,003	7,412	5,477,828	794,206
Los Angeles	—	6,052,886	287,185,252	878,331,953	289,896,132	1,496,940,830	177,076,549
Madera	471,454	—	14,921,019	4,654,757	6,789,750	12,646,731	1,015,651
Marin	40,000	—	9,784,808	32,740,954	6,378,776	35,191,358	6,065,353
Mariposa	—	—	6,442,113	2,372,978	—	3,447,613	676,663
Mendocino	—	—	13,548,764	6,361,400	2,115,596	15,797,746	1,774,523
Merced	—	—	15,384,296	16,073,425	4,682,555	22,568,578	3,090,115
Modoc	—	—	3,762,543	2,097,211	—	2,969,450	616,325
Mono	—	—	6,393,622	3,174,479	5,214,591	1,684,319	416,342
Monterey	—	—	26,586,818	58,626,019	7,694,717	52,097,074	3,979,804
Napa	—	—	8,701,867	18,709,100	—	18,794,414	3,920,892
Nevada	—	—	10,570,470	7,312,386	1,919,933	15,766,036	1,589,402
Orange	—	5,177,898	118,514,236	104,260,938	214,579,967	238,650,342	24,013,335
Placer	—	—	66,674,636	15,073,532	7,852,049	28,046,853	—
Plumas	—	—	7,447,886	4,394,051	30,359	3,349,584	28,051
Riverside	—	3,314,342	159,504,652	135,345,352	23,922,363	170,771,264	21,698,483
Sacramento	—	—	91,719,727	230,918,147	141,312,935	169,260,539	20,032,455
San Benito	—	—	5,919,360	2,405,669	—	5,117,818	1,139,557
San Bernardino	—	—	76,934,095	79,578,449	24,592,061	194,680,749	—
San Diego	—	—	91,941,058	123,221,099	215,618,576	288,447,554	50,839,292
San Francisco	—	—	—	—	—	—	—
San Joaquin	—	—	41,483,109	29,958,283	—	74,006,180	8,778,753
San Luis Obispo	—	—	20,297,414	22,775,524	2,540,000	35,344,792	4,885,595
San Mateo	1,270,396	—	20,042,576	70,520,213	3,790,594	109,817,031	15,793,385
Santa Barbara	63,822	—	19,560,254	33,372,858	50,043,960	63,835,759	8,741,046
Santa Clara	—	310,365	56,419,135	110,296,854	3,211,092	270,518,915	37,917,650
Santa Cruz	—	190,609	15,088,366	33,093,696	20,958,615	48,097,097	5,660,468
Shasta	145,024	—	18,344,918	15,308,681	437,080	26,664,399	3,220,362
Sierra	—	—	3,694,292	1,141,891	—	1,442,300	138,617
Siskiyou	26,506	—	10,738,899	5,998,937	—	8,287,107	454,283
Solano	—	—	17,714,626	44,491,856	8,030,210	47,740,840	6,110,086
Sonoma	—	—	38,554,730	47,618,132	—	51,845,893	10,247,750
Stanislaus	—	—	20,756,621	2,739,332	47,985,376	60,891,900	5,297,709
Sutter	—	—	4,705,335	11,216,556	—	25,632,000	—
Tehama	—	—	8,312,914	3,701,784	2,164,839	8,143,448	1,407,819
Trinity	68,875	—	8,968,651	2,225,738	—	3,414,996	545,294
Tulare	—	—	57,243,982	26,378,002	36,432,163	48,550,031	6,964,691
Tuolumne	—	—	8,176,836	3,749,402	—	5,758,933	780,787
Ventura	—	—	28,928,069	113,421,189	—	43,151,706	16,678,987
Yolo	—	—	9,934,780	12,274,976	11,534,152	16,048,418	2,016,168
Yuba	—	—	15,434,817	6,830,462	—	—	—
Totals	\$ 3,935,633	\$ 16,803,014	\$ 1,856,221,435	\$ 2,721,025,212	\$ 1,335,811,621	\$ 4,503,076,271	\$ 533,918,727

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2011-12 --- (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	\$ 609,317,411	\$ —	\$ 307,951,363	\$ 188,282,787	\$ 21,365,191	\$ 1,482,962	\$ —
Alpine	1,922,395	785,167	1,155,689	260,005	40	—	—
Amador	7,738,081	—	6,534,525	3,060,773	43,742	—	110,252
Butte	68,893,940	—	74,559,340	53,016,288	—	22,169	211,970
Calaveras	9,081,740	—	13,403,419	382,176	127,764	11,661	—
Colusa	8,112,238	—	6,339,872	89,903	8,850	10,983	63,662
Contra Costa	220,565,979	—	206,617,151	88,617,523	10,684,252	—	613,181
Del Norte	7,312,124	—	12,143,902	5,566,873	58,158	—	120,712
El Dorado	29,186,470	—	29,960,410	16,441,151	38,314	—	301,807
Fresno	180,896,343	—	438,451,689	39,562,672	9,364,940	—	215,775
Glenn	11,512,092	—	12,915,898	7,752,876	101,456	—	41,802
Humboldt	47,914,383	—	63,062,639	9,227,544	2,683,524	—	7,203
Imperial	47,183,860	—	70,009,133	14,932,655	134,383	—	135,116
Inyo	8,500,886	—	6,397,938	—	143,715	—	108,708
Kern	143,673,948	—	333,259,337	3,900,960	179,593	—	702,537
Kings	26,893,214	—	52,917,375	78,372	68,958	—	429,910
Lake	14,939,733	—	34,993,290	1,175,206	218,100	—	213,990
Lassen	8,659,449	—	10,997,204	2,561,660	424,128	—	83,363
Los Angeles	2,842,245,464	—	3,231,691,559	1,492,807,970	277,337,832	1,337,037	2,057,789
Madera	25,106,889	1,143,914	45,241,040	3,863,024	1,015,986	—	103,293
Marin	80,376,441	—	31,794,695	19,400,466	4,746,153	—	110,064
Mariposa	6,497,254	—	4,116,334	5,060,761	41,459	—	45,041
Mendocino	26,049,265	—	24,921,901	24,716,467	646,109	—	224,228
Merced	46,414,673	—	108,481,656	25,025,343	422,911	—	291,501
Modoc	5,682,986	—	3,622,590	786,922	79,363	70,473	33,739
Mono	10,489,731	—	2,967,295	1,074,612	17,653	41,429	—
Monterey	122,397,614	201,357	143,992,033	3,825,887	1,052,467	—	608,002
Napa	41,424,406	—	18,137,974	14,359,156	314,999	281,146	142,816
Nevada	26,587,757	—	18,825,945	4,202,200	149,062	1,667,557	161,627
Orange	581,504,582	—	490,918,280	189,571,367	8,110,218	—	—
Placer	50,972,434	—	59,440,322	34,938,814	1,529,650	—	466,123
Plumas	7,802,045	16,468	6,664,491	1,021,084	128,609	72,972	73,678
Riverside	351,737,462	—	543,198,276	258,334,720	640,201	—	1,492,159
Sacramento	561,524,076	—	554,402,371	—	12,210,732	—	—
San Benito	8,663,044	—	14,368,060	3,505,142	525	37,018	78,972
San Bernardino	298,851,259	—	856,628,819	1,491,078	1,735,192	—	1,691,968
San Diego	678,126,521	5,690,991	526,073,147	383,245,177	1,975,491	10,240,663	831,828
San Francisco	—	—	—	—	—	—	—
San Joaquin	112,743,216	3,110	266,318,055	36,920,220	3,587,626	5,378,117	267,023
San Luis Obispo	65,545,911	258,694	57,552,063	23,328,898	5,842,380	5,143,904	328,245
San Mateo	199,921,223	2,000,326	70,919,130	79,474,294	—	—	—
Santa Barbara	155,993,623	—	101,078,582	23,628,157	842,846	2,612,153	264,663
Santa Clara	421,944,511	1,045,337	369,758,101	234,014,002	3,353,785	1,930,967	489,029
Santa Cruz	107,809,876	—	93,366,541	3,858,390	486,039	156,262	263,075
Shasta	45,630,522	—	88,102,247	—	1,880,957	—	360,015
Sierra	2,722,808	—	2,235,162	581,610	—	—	—
Siskiyou	14,740,327	—	16,831,926	1,453,320	191,127	—	98,213
Solano	106,372,992	—	109,248,313	18,046,467	11,026,249	66,813	558,254
Sonoma	109,711,775	—	135,110,836	24,325,371	960,259	—	440,618
Stanislaus	116,914,317	—	132,238,763	105,503,023	—	—	—
Sutter	36,848,556	—	27,342,142	4,593,052	58,612	—	46,363
Tehama	15,417,890	15,323	33,256,923	314,382	318,352	130,008	44,264
Trinity	6,186,028	—	7,102,958	—	50,237	—	30,120
Tulare	118,324,887	—	133,002,725	80,040,797	2,246,046	426,412	224,699
Tuolumne	10,289,122	1,035,316	17,224,240	—	—	299,104	153,730
Ventura	173,251,882	—	135,505,619	38,999,534	1,589,577	—	—
Yolo	41,873,714	—	62,636,754	—	299,539	582,551	204,063
Yuba	6,830,462	18,685	40,166,734	4,673,500	65,779	—	294,433
Totals	\$ 9,093,831,831	\$ 12,214,688	\$ 10,266,154,776	\$ 3,581,894,631	\$ 390,599,130	\$ 32,002,361	\$ 15,839,623

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2011-12 --- (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	\$ 80,042,576	\$ 599,124,879	\$ —	\$ 22,598,210	\$ 162,505	\$ 543,295	\$ 23,304,010
Alpine	—	1,415,734	53,864	228,298	—	182,570	464,732
Amador	—	9,749,292	—	839,477	159,774	—	999,251
Butte	1,622,730	129,432,497	—	2,174,624	231,732	—	2,406,356
Calaveras	551,488	14,476,508	—	409,112	154,183	—	563,295
Colusa	533,043	7,046,313	15,878	825,929	264,451	—	1,106,258
Contra Costa	61,285,673	367,817,780	—	22,727,709	194,153	—	22,921,862
Del Norte	—	17,889,645	—	—	11,898	—	11,898
El Dorado	2,420,588	49,162,270	—	3,233,836	28,698	—	3,262,534
Fresno	7,653,209	495,248,285	—	24,767,363	459,921	—	25,227,284
Glenn	1,507,191	22,319,223	—	139,381	247,130	—	386,511
Humboldt	2,366,609	77,347,519	—	3,039,755	133,866	—	3,173,621
Imperial	10,092,076	95,303,363	—	394,871	379,289	152,896	927,056
Inyo	153,790	6,804,151	—	591,288	101,964	—	693,252
Kern	47,316,135	385,358,562	—	7,123,111	374,742	—	7,497,853
Kings	8,408,198	61,902,813	—	1,701,942	149,482	—	1,851,424
Lake	742,265	37,342,851	—	995,884	187,903	—	1,183,787
Lassen	585,181	14,651,536	—	—	71,694	—	71,694
Los Angeles	89,692,804	5,094,924,991	—	108,392,261	—	—	108,392,261
Madera	372,897	50,596,240	—	929,800	49,309	—	979,109
Marin	15,373,525	71,424,903	—	12,223,692	291,459	—	12,515,151
Mariposa	1,017,384	10,280,979	168,400	497,109	150,695	25,609	841,813
Mendocino	—	50,508,705	—	1,569,022	200,586	—	1,769,608
Merced	7,367,576	141,588,987	—	2,589,462	279,983	—	2,869,445
Modoc	—	4,593,087	—	287,503	72,167	—	359,670
Mono	—	4,100,989	—	—	37,408	—	37,408
Monterey	9,157,147	158,635,536	—	7,215,800	529,550	—	7,745,350
Napa	3,284,264	36,520,355	—	8,031,387	378,242	—	8,409,629
Nevada	1,931,051	26,937,442	—	2,255,903	40,681	—	2,296,584
Orange	194,727,895	883,327,760	—	31,058,731	—	—	31,058,731
Placer	4,864,846	101,239,755	—	5,767,909	305,633	—	6,073,542
Plumas	712,088	8,672,922	—	627,759	87,096	—	714,855
Riverside	—	803,665,356	—	19,117,365	578,514	—	19,695,879
Sacramento	—	566,613,103	—	896,281	305,444	—	1,201,725
San Benito	2,060,191	20,049,908	—	766,551	24,557	—	791,108
San Bernardino	64,719,131	926,266,188	3,086,460	12,694,099	—	—	15,780,559
San Diego	76,451,487	998,817,793	—	26,569,040	724,476	—	27,293,516
San Francisco	—	—	—	—	—	—	—
San Joaquin	10,824,823	323,295,864	—	5,360,578	256,266	—	5,616,844
San Luis Obispo	4,686,280	96,881,770	—	7,021,735	371,964	1,053,188	8,446,887
San Mateo	47,281,720	197,675,144	—	—	171,938	—	171,938
Santa Barbara	15,517,618	143,944,019	—	2,734,139	126	—	2,734,265
Santa Clara	5,266,440	614,812,324	—	—	114,291	—	114,291
Santa Cruz	2,121,150	100,251,457	—	4,701,533	108,666	—	4,810,199
Shasta	5,987,172	96,330,391	—	1,211,879	202,527	—	1,414,406
Sierra	99,481	2,916,253	—	23,352	—	—	23,352
Siskiyou	—	18,574,586	—	280,362	86,061	—	366,423
Solano	4,929,960	143,876,056	—	15,290,655	235,855	—	15,526,510
Sonoma	8,556,730	169,393,814	—	—	606,103	—	606,103
Stanislaus	14,752,641	252,494,427	—	7,476,017	339,409	—	7,815,426
Sutter	6,673	32,046,842	—	1,286,044	230,936	—	1,516,980
Tehama	376,513	34,440,442	—	475,391	137,800	—	613,191
Trinity	79,472	7,262,787	—	186,252	25,492	—	211,744
Tulare	11,370,802	227,311,481	—	3,996,453	849,050	—	4,845,503
Tuolumne	24,000	17,701,074	—	1,014,099	144,783	—	1,158,882
Ventura	38,192,730	214,287,460	—	8,074,828	388,824	—	8,463,652
Yolo	3,921,135	67,644,042	—	5,345,188	241,480	—	5,586,668
Yuba	2,383,989	47,584,435	—	653,098	65,423	—	718,521
Totals	\$ 873,392,367	\$ 15,159,882,888	\$ 3,324,602	\$ 398,412,067	\$ 11,946,179	\$ 1,957,558	\$ 415,640,406

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2011-12 --- (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	\$ —	\$ —	\$ 670,796	\$ —	\$ 670,796	\$ 93,331,548	
Alpine	45,207	—	—	—	45,207	50,000	
Amador	178,403	44,338	—	—	222,741	437,241	
Butte	19,198	—	—	—	19,198	754,109	
Calaveras	1,985	30,902	—	—	32,887	665,077	
Colusa	—	—	41,831	—	41,831	353,331	
Contra Costa	—	—	—	—	—	43,093,080	
Del Norte	278,642	27,762	—	—	306,404	190,000	
El Dorado	816,378	110,148	—	—	926,526	—	
Fresno	2,396,593	—	—	—	2,396,593	22,295,000	
Glenn	—	—	—	—	—	218,001	
Humboldt	603,547	—	32,646	—	636,193	1,116,434	
Imperial	721,728	—	—	—	721,728	3,102,448	
Inyo	616,180	213,953	—	—	830,133	—	
Kern	11,297,317	—	132,514	—	11,429,831	29,849,428	
Kings	1,813,569	—	—	—	1,813,569	666,947	
Lake	1,480,559	154,005	—	—	1,634,564	—	
Lassen	96,043	—	—	—	96,043	—	
Los Angeles	146,159,868	78,949,431	—	—	225,109,299	84,173,436	
Madera	2,674	—	—	—	2,674	971,348	
Marin	5,712,530	3,132,053	—	—	8,844,583	4,310,855	
Mariposa	291,132	113,307	—	—	404,439	156,000	
Mendocino	—	291,735	—	—	291,735	5,364,205	
Merced	1,829,880	—	—	—	1,829,880	6,612,060	
Modoc	35,413	17,382	2,183	—	54,978	—	
Mono	26,738	—	—	—	26,738	518,771	
Monterey	4,783,388	—	—	—	4,783,388	3,795,000	
Napa	104	—	—	—	104	1,152,181	
Nevada	—	—	—	—	—	2,865,819	
Orange	370,733	—	—	14,100,875	14,471,608	54,087,875	
Placer	3,332,618	795,797	—	—	4,128,415	2,826,202	
Plumas	137,361	169,383	85,553	—	392,297	555,155	
Riverside	596,641	326,499	—	—	923,140	46,739,612	
Sacramento	13,563,164	—	—	—	13,563,164	32,536,707	
San Benito	604,443	—	—	—	604,443	230,000	
San Bernardino	12,379,104	4,049,877	—	—	16,428,981	52,197,635	
San Diego	24,448,665	—	—	—	24,448,665	56,375,542	
San Francisco	—	—	—	—	—	—	
San Joaquin	5,378,501	275,000	—	—	5,653,501	2,408,116	
San Luis Obispo	5,441,098	—	—	—	5,441,098	4,185,000	
San Mateo	8,349,469	—	—	—	8,349,469	12,989,634	
Santa Barbara	9,245,631	677,401	—	—	9,923,032	6,803,894	
Santa Clara	45,435,913	—	—	—	45,435,913	35,629,358	
Santa Cruz	5,538,529	324,234	—	—	5,862,763	3,582,991	
Shasta	28,091	—	82,018	—	110,109	2,072,617	
Sierra	280,692	—	—	—	280,692	103,548	
Siskiyou	—	24,313	—	—	24,313	302,887	
Solano	1,177,079	—	—	—	1,177,079	13,356,531	
Sonoma	11,002,187	—	1,178,091	—	12,180,278	8,933,290	
Stanislaus	6,859,291	—	—	—	6,859,291	17,865,656	
Sutter	236,611	269,214	115,249	—	621,074	151,476	
Tehama	129,456	—	117,549	—	247,005	345,000	
Trinity	—	—	—	—	—	1,007,849	
Tulare	2,116,828	193,747	—	—	2,310,575	12,928,290	
Tuolumne	916,845	—	—	—	916,845	1,302,402	
Ventura	—	—	—	—	—	7,724,916	
Yolo	1,030,556	—	—	—	1,030,556	1,081,953	
Yuba	—	—	—	—	—	—	
Totals	\$ 337,806,582	\$ 90,190,481	\$ 2,458,430	\$ 14,100,875	\$ 444,556,368	\$ 684,366,455	

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2011-12 --- (continued)
Summary of County Expenditures by Function and Activity

-----Debt Service Function----(continued)-----						
Counties	Interest on Long-Term Debt	Interest on Short-Term Notes and Warrants	Total	Total of Financing Uses	Transfers Out	Total Financing Uses and Transfers Out
Alameda	\$ 16,387,632	\$ —	\$ 109,719,180	\$ 2,221,267,982	\$ 9,072,765	\$ 2,230,340,747
Alpine	24,994	—	74,994	18,554,914	19,020	18,573,934
Amador	310,919	—	748,160	58,278,873	63,000	58,341,873
Butte	2,026,657	785,591	3,566,357	346,436,651	—	346,436,651
Calaveras	1,731,761	—	2,396,838	77,410,132	—	77,410,132
Colusa	112,739	—	466,070	45,274,720	—	45,274,720
Contra Costa	24,287,242	—	67,380,322	1,227,215,707	41,727,790	1,268,943,497
Del Norte	294,300	—	484,300	63,415,707	—	63,415,707
El Dorado	—	—	—	259,793,628	95,774	259,889,402
Fresno	20,443,702	—	42,738,702	1,162,917,428	—	1,162,917,428
Glenn	127,826	—	345,827	63,500,344	418,689	63,919,033
Humboldt	643,900	—	1,760,334	236,086,950	4,682,737	240,769,687
Imperial	3,887,743	—	6,990,191	276,416,983	—	276,416,983
Inyo	—	—	—	57,005,250	3,973,916	60,979,166
Kern	19,963,127	5,966,666	55,779,221	1,222,980,013	36,939,070	1,259,919,083
Kings	804,093	—	1,471,040	180,967,549	—	180,967,549
Lake	—	—	—	111,597,871	18,500	111,616,371
Lassen	—	—	—	59,504,707	—	59,504,707
Los Angeles	78,765,887	4,610,809	167,550,132	14,317,792,322	774,404,217	15,092,196,539
Madera	790,185	—	1,761,533	182,832,455	6,826,380	189,658,835
Marin	8,722,877	—	13,033,732	428,576,121	5,049	428,581,170
Mariposa	59,550	—	215,550	53,204,270	85,750	53,290,020
Mendocino	5,244,903	6,700,130	17,309,238	168,181,021	—	168,181,021
Merced	3,580,539	—	10,192,599	368,867,790	51,558	368,919,348
Modoc	—	—	—	27,183,754	1,058,825	28,242,579
Mono	505,792	—	1,024,563	53,222,958	762,021	53,984,979
Monterey	5,354,773	603,685	9,753,458	572,297,293	1,187,816	573,485,109
Napa	263,278	—	1,415,459	243,564,559	533,907	244,098,466
Nevada	744,187	—	3,610,006	132,228,940	—	132,228,940
Orange	37,171,814	5,533,538	96,793,227	3,016,127,086	30,430,147	3,046,557,233
Placer	2,021,171	—	4,847,373	490,195,023	4,272,622	494,467,645
Plumas	791,896	—	1,347,051	49,542,389	—	49,542,389
Riverside	40,040,064	5,445,662	92,225,338	2,625,669,768	140,756	2,625,810,524
Sacramento	100,110,485	7,015,356	139,662,548	2,133,866,898	61,082	2,133,927,980
San Benito	5,060	—	235,060	71,120,382	14,152	71,134,534
San Bernardino	20,348,437	1,599,075	74,145,147	2,411,016,573	70,421,114	2,481,437,687
San Diego	66,726,186	994,444	124,096,172	3,583,596,425	—	3,583,596,425
San Francisco	—	—	—	—	—	—
San Joaquin	6,005,464	—	8,413,580	799,090,397	21,219,699	820,310,096
San Luis Obispo	5,952,854	—	10,137,854	391,563,019	430,495	391,993,514
San Mateo	17,156,035	—	30,145,669	905,698,898	60,292,690	965,991,588
Santa Barbara	3,678,526	505,178	10,987,598	709,883,960	7,073,484	716,957,444
Santa Clara	41,720,324	4,287,384	81,637,066	2,113,032,669	125,149,697	2,238,182,366
Santa Cruz	3,225,369	—	6,808,360	391,622,021	—	391,622,021
Shasta	2,269,160	—	4,341,777	246,872,196	2,735,219	249,607,415
Sierra	18,059	—	121,607	17,956,062	—	17,956,062
Siskiyou	1,036,910	—	1,339,797	85,304,236	5,561	85,309,797
Solano	9,695,497	138,111	23,190,139	540,079,500	469,524	540,549,024
Sonoma	6,541,910	5,096,143	20,571,343	693,962,652	389,767	694,352,419
Stanislaus	5,105,603	—	22,971,259	625,602,994	7,613,277	633,216,271
Sutter	67,183	—	218,659	131,105,866	35,000	131,140,866
Tehama	333,160	25,835	703,995	95,159,848	647,167	95,807,015
Trinity	768,965	—	1,776,814	37,749,855	123,330	37,873,185
Tulare	1,892,268	—	14,820,558	650,746,514	531,500	651,278,014
Tuolumne	242,957	—	1,545,359	93,148,168	225,524	93,373,692
Ventura	1,592,299	3,160,465	12,477,680	928,689,491	45,796,447	974,485,938
Yolo	1,130,152	15,818	2,227,923	224,807,321	705,743	225,513,064
Yuba	422,548	—	422,548	124,800,978	2,750,281	127,551,259
Totals	\$ 571,148,962	\$ 52,483,890	\$ 1,307,999,307	\$ 48,424,588,081	\$ 1,263,461,062	\$ 49,688,049,143

* San Francisco data is located in Appendix A

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Alameda

Taxes				Federal	
Property Taxes				Public Assistance Administration	161,506,857
County Wide Secured and Unsecured	\$	294,275,771		Public Assistance Programs	114,016,327
Less Than County Wide Funds - Secured and Unsecured		15,243,310		Health Administration	44,347,231
Property Tax In-Lieu of Vehicle License Fees		150,105,400		Workforce Investment Act (WIA)	17,525,794
Voter Approved Indebtedness		—		Community Development Block Grant	3,346,079
Prior Year Secured and Unsecured		1,273,297		Health Grants	86,605,860
Total Property Taxes		460,897,778		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		18,171,550		Office of Criminal Justice and Planning Programs	1,285,429
Transportation Tax (Non-Transit)		7,258,758		DEA Programs/Drug and Alcohol Programs	9,016,166
Property Transfer		8,871,171		District Attorney Programs	1,067,544
Transient Lodging		491,094		Aging Programs	—
Timber Yield		—		Senior Citizens Programs	—
Aircraft		3,066,839		Road Projects	2,904,813
Construction Development Taxes		—		Law Enforcement	5,382,092
Utility Users Tax		12,073,563		Other	7,962,411
Other		31,580,850		Total Federal	454,966,603
Total Other Taxes		81,513,825		Other Aid	
Total Taxes		542,411,603		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	196,581,043
Operations		—		Total Other Aid	196,581,043
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	8,410,700
Licenses, Permits and Franchises				Property Tax Administrative Fees	10,514,053
Animal Licenses		13,120		Auditing and Accounting Fees	552,474
Business Licenses		114,299		Communication Services	119,634
Construction Permits		1,667,900		Election Services	2,621,376
Road Privileges and Permits		378,996		Legal Services	3,816,868
Zoning Permits		45,037		Planning and Engineering Services	1,920,033
Franchises		2,217,271		Agricultural Services	161,956
Other		1,693,273		Civil Process Services	554,963
Total Licenses Permits and Franchises		6,129,896		Court Fees and Costs	9,017,752
Fines, Forfeitures and Penalties				Booking Fees	91,602
Vehicle Code Fines		4,409,751		Estate Fees	694,405
Other Court Fines		2,567,162		Humane Services	626,818
Forfeitures and Penalties		13,252,705		Law Enforcement Services	39,955,674
Penalties and Cost on Delinquent Taxes		11,124,174		Recording Fees	13,495,313
Total Fines, Forfeitures and Penalties		31,353,792		Road and Street Services	826,985
Revenue from Use of Money and Property				Health Fees	17,918,316
Interest		7,996,940		Mental Health Services	100,611,913
Rents and Concessions		5,702,312		California Children Services	2,442
Royalties		—		Sanitation Services	—
Total Revenue from the Use of Money and Property		13,699,252		Institutional Care and Services	21,414,943
Aid from Other Governmental Agencies				Library Services	2,200,051
State				Park and Recreation Fees	—
Highway Users Tax		30,905,061		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	1,065,528
Realignment from the Vehicle License Fee Fund		57,702,380		Building Maintenance and Grounds	1,346,026
Public Assistance Administration		52,818,470		Administrative Services	3,793,628
Public Assistance Programs		59,757,679		Other	22,064,483
Realignment for Social Services		159,564,700		Total Charges for Current Services	263,797,936
Health:				Miscellaneous Revenue	
Aid for Mental Health		73,015,553		Other Sales	413,631
Realignment for Mental Health		50,074,488		Tobacco Settlement	13,234,699
Medically Indigent Adults		—		Welfare Repayments	—
Alcohol and Drug Abuse		876,290		Cancelled Warrants	—
Other Aid for Health		42,709,957		Other	35,603,873
Realignment for Health Services		21,327,268		Total Miscellaneous Revenue	49,252,203
Homeowners' Property Tax Relief		3,338,560		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	15,611,568
SB90 Mandated Costs		2,760,828		Proceeds from the Sale of Bonds	—
Public Safety Fund		150,916,868		Other Long-Term Debt Proceeds	785,000
Other:				Total Other Financing Sources	16,396,568
Supplemental Law Enforcement Services Fund (SLESF/COPS)		5,694,063		Total General County Revenues Before Transfers	2,317,607,829
Office of Criminal Justice and Planning Programs		434,134		Transfers In	
Library		—		Total Transfers In from Enterprises	—
District Attorney Programs		3,056,495		Operating Transfers Between Funds Other Than Governmental and Enterprise	11,798,660
Law Enforcement		—		Total General County Revenues and Transfers In	\$ 2,329,406,489
Other		28,066,139			
Total State		743,018,933			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Alameda

General		Public Ways and Facilities	
Board of Supervisors	\$ 5,649,799	Total Roads	39,996,764
Clerk of the Board	1,654,691	Total Transportation Terminals	—
Administrative Officer	4,748,753	Total Transportation Systems	—
Other	—	Total Parking Facilities	1,756,914
Total Legislative and Administrative	12,053,243	Total Public Ways and Facilities	41,753,678
Finance		Health	
Auditor-Controller	12,826,916	Total Public Health	125,882,347
Treasurer-Tax Collector	8,958,522	Total Medical Care	163,789,596
Assessor	20,766,779	Total Mental Health	297,303,972
Other	20,477,705	Total Drug and Alcohol Abuse Services	22,341,496
Total Finance	63,029,922	Total Health	609,317,411
Counsel		Sanitation	
County Counsel	2,128,886	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,128,886	Public Assistance	
Total Personnel	10,712,400	Welfare	
Total Elections	11,660,843	Administration	61,402,273
Total Communications	—	Aid Programs - Cash (Grants)	246,549,090
Total Property Management	6,391,942	Total Welfare	307,951,363
Plant Acquisition		Social Services	
Jails	3,508,021	Administration and Programs	188,282,787
Courts	2,912,323	Other	—
Other	99,322,078	Total Social Services	188,282,787
Total Plant Acquisition	105,742,422	General Relief	
Total Promotion	1,428,014	Aid to Indigents	21,319,208
Total Other General	5,555,358	Indigent Burial	45,983
Total General	218,703,030	Total General Relief	21,365,191
Public Protection		Total Care of Court Wards	1,482,962
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	30,393,355	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,555,815	Workforce Investment Act (WIA)	73,005,429
Other Trial Court	25,645,901	Other	7,037,147
County Clerk	—	Total Other Public Assistance	80,042,576
Grand Jury (Including Audit)	426,226	Total Public Assistance	599,124,879
District Attorney-Prosecution	58,776,368	Education	
District Attorney-Family Support	24,977,104	Total School Administration	—
Public Defender	31,326,742	Total Library Services	22,598,210
Court Appointed Counsel	4,891,999	Total Agricultural Education	162,505
Other	6,080,141	Total Other Education	543,295
Total Judicial	184,073,651	Total Education	23,304,010
Total Police Protection	118,340,656	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	141,957,950	Total Cultural Services	—
Juvenile Detention	35,988,347	Total Veterans Memorial Building	670,796
Probation	47,725,659	Total Small Craft Harbors	—
Total Detention and Correction	225,671,956	Total Recreation and Cultural	670,796
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	93,331,548
Protective Inspection		Total Interest on Long-Term Debt	16,387,632
Agricultural Commissioner	1,507,818	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,657,447	Total Debt Service	109,719,180
Other	955,792	Total General County Expenditures Before Transfers	2,221,267,982
Total Protective Inspection	4,121,057	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	115,616	Operating Transfers Between Funds Other Than	9,072,765
Recorder	8,890,669	Governmental and Enterprise	—
Coroner	6,165,110	Total General County Expenditures and Transfers Out	\$ 2,230,340,747
Emergency Services	2,672,156		
Planning and Zoning	42,277,525		
Pound	2,823,358		
Other	23,523,244		
Total Other Protection	86,467,678		
Total Public Protection	618,674,998		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,760,024,432	\$ 578,192,211	\$ 1,181,832,221

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 412,485,000	\$ 523,020,000
Total Pension Obligation Bonds				935,505,000	935,505,000	412,485,000	523,020,000
Special Assessment Bonds							
1915 Act - Tennyson-Alquire A.D.	1999	1999	2012	1,435,000	1,435,000	1,435,000	—
1915 Act - West Happyland A.D.	1999	1999	2011	395,000	395,000	395,000	—
Total Special Assessment Bonds				1,830,000	1,830,000	1,830,000	—
Other Long-Term Debt Schedule							
PWA Streetlights	—	—	—	—	—	—	2,000,000
Solar II Power Project	—	—	—	—	—	—	1,549,618
Solar Panels ECX	—	—	—	—	—	—	112,680
SRJ Fuel Cell Power Project	—	—	—	—	—	—	2,662,892
ABAG 40 2004B Refunding	—	—	—	—	—	—	—
Acute Tower Project	—	—	—	—	—	—	25,000,000
Compensated Absences	—	—	—	—	—	—	53,020,623
Countywide Light Retrofit	—	—	—	—	—	—	1,271,226
Fuel Cell Energy Center	—	—	—	—	—	—	1,725,338
Juv Justice Ctr Solar Power Project	—	—	—	—	—	—	1,819,485
Photovoltaic System for CV Library	—	—	—	—	—	—	1,099,278
Total Other Long-Term Debt Schedule				—	—	—	90,261,140
County Total Bonds and Other Long-Term Debt				\$ 937,335,000	\$ 937,335,000	\$ 414,315,000	\$ 613,281,140
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	1,402,576,426					

* Maximum Repayment Obligation, Ending 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 2011-12
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 \$28.1 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 2011-12
Statement of County Revenues
County of Alpine

Taxes			Federal	
Property Taxes			Public Assistance Administration	195,640
County Wide Secured and Unsecured	\$	4,476,527	Public Assistance Programs	24,627
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		132,852	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		171,890	Health Grants	—
Total Property Taxes		4,781,269	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	762,849
Sales and Use Taxes		253,109	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	359,547
Property Transfer		34,057	District Attorney Programs	—
Transient Lodging		438,137	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	23,347
Utility Users Tax		—	Other	2,511,545
Other		—	Total Federal	3,877,555
Total Other Taxes		725,303	Other Aid	
Total Taxes		5,506,572	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	51,000
Operations		327,600	Total Other Aid	51,000
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		327,600	Assessments and Tax Collection Fees	—
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		328	Auditing and Accounting Fees	—
Business Licenses		3,925	Communication Services	—
Construction Permits		53,544	Election Services	9,029
Road Privileges and Permits		675	Legal Services	—
Zoning Permits		33,465	Planning and Engineering Services	2,622
Franchises		—	Agricultural Services	—
Other		660	Civil Process Services	912
Total Licenses Permits and Franchises		92,597	Court Fees and Costs	215
Fines, Forfeitures and Penalties			Booking Fees	4,425
Vehicle Code Fines		—	Estate Fees	—
Other Court Fines		222,534	Humane Services	—
Forfeitures and Penalties		—	Law Enforcement Services	78,418
Penalties and Cost on Delinquent Taxes		99,026	Recording Fees	27,294
Total Fines, Forfeitures and Penalties		321,560	Road and Street Services	353,927
Revenue from Use of Money and Property			Health Fees	97,743
Interest		132,560	Mental Health Services	—
Rents and Concessions		188,824	California Children Services	—
Royalties		—	Sanitation Services	512
Total Revenue from the Use of Money and Property		321,384	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	8,887
State			Park and Recreation Fees	13,105
Highway Users Tax		618,110	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		125,852	Building Maintenance and Grounds	—
Public Assistance Administration		405,916	Administrative Services	37,317
Public Assistance Programs		6,117	Other	613,565
Realignment for Social Services		823,204	Total Charges for Current Services	1,247,971
Health:			Miscellaneous Revenue	
Aid for Mental Health		950,006	Other Sales	12,224
Realignment for Mental Health		187,808	Tobacco Settlement	10,443
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		—	Cancelled Warrants	—
Other Aid for Health		222,597	Other	417,150
Realignment for Health Services		35,380	Total Miscellaneous Revenue	439,817
Homeowners' Property Tax Relief		7,553	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	—
SB90 Mandated Costs		—	Proceeds from the Sale of Bonds	—
Public Safety Fund		123,929	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		215,781	Total General County Revenues Before Transfers	17,928,079
Office of Criminal Justice and Planning Programs		207,009	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		936,688	Total General County Revenues and Transfers In	\$ 17,928,079
Other		876,073		
Total State		5,742,023		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Alpine

General		Public Ways and Facilities	
Board of Supervisors	\$ 263,179	Total Roads	2,224,954
Clerk of the Board	210,464	Total Transportation Terminals	—
Administrative Officer	95,271	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	568,914	Total Public Ways and Facilities	2,224,954
Finance		Health	
Auditor-Controller	287,265	Total Public Health	678,424
Treasurer-Tax Collector	293,950	Total Medical Care	21,864
Assessor	300,312	Total Mental Health	787,699
Other	—	Total Drug and Alcohol Abuse Services	434,408
Total Finance	881,527	Total Health	1,922,395
Counsel		Sanitation	
County Counsel	275,140	Total Refuse Collection and Disposal	785,167
Other	147,671	Total Sanitation	785,167
Total Counsel	422,811	Public Assistance	
Total Personnel	89,728	Welfare	
Total Elections	23,533	Administration	1,046,239
Total Communications	3,263,703	Aid Programs - Cash (Grants)	109,450
Total Property Management	397,603	Total Welfare	1,155,689
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	260,005
Courts	28,578	Other	—
Other	407,540	Total Social Services	260,005
Total Plant Acquisition	436,118	General Relief	
Total Promotion	60,000	Aid to Indigents	40
Total Other General	609,519	Indigent Burial	—
Total General	6,753,456	Total General Relief	40
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	30,819	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	8,882	Total Public Assistance	1,415,734
District Attorney-Prosecution	98,448	Education	
District Attorney-Family Support	—	Total School Administration	53,864
Public Defender	53,480	Total Library Services	228,298
Court Appointed Counsel	—	Total Agricultural Education	—
Other	3,901	Total Other Education	182,570
Total Judicial	253,989	Total Education	464,732
Total Police Protection	2,634,918	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	45,207
Adult Detention	89,660	Total Cultural Services	—
Juvenile Detention	54,506	Total Veterans Memorial Building	—
Probation	188,831	Total Small Craft Harbors	—
Total Detention and Correction	332,997	Total Recreation and Cultural	45,207
Total Fire Protection	663,360	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	50,000
Protective Inspection		Total Interest on Long-Term Debt	24,994
Agricultural Commissioner	13,727	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	170,505	Total Debt Service	74,994
Other	—	Total General County Expenditures Before Transfers	18,554,914
Total Protective Inspection	184,232	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	1,063	Operating Transfers Between Funds Other Than	19,020
Recorder	3,360	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 18,573,934
Emergency Services	105,153		
Planning and Zoning	538,260		
Pound	—		
Other	150,943		
Total Other Protection	798,779		
Total Public Protection	4,868,275		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 5,058,500	\$ 4,981,725	\$ 76,775

County of Alpine

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

Is this activity accounted for as an enterprise?

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 2,999
Local Cash Grants	38,923
State Cash Grants	—
Federal Cash Grants	25,000
Other Revenues	262
Total Revenues	67,184
Purchased Transportation	—
Other Expenses	74,749
Total Expenses	74,749
Net Transit Income (Loss)	(7,565)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (7,565)
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 2011-12
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		4,451
Net Operating Income (Loss)		(4,451)
Total Non-Operating Revenue		30,134
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		25,683
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	25,683
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 2011-12
Statement of County Revenues
County of Amador

Taxes				Federal	
Property Taxes				Public Assistance Administration	1,705,408
County Wide Secured and Unsecured	\$	14,200,863		Public Assistance Programs	1,573,008
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	421,551
Property Tax In-Lieu of Vehicle License Fees		2,800,886		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—		Community Development Block Grant	149,175
Prior Year Secured and Unsecured		22,900		Health Grants	27,610
Total Property Taxes		17,024,649		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,602,881		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—		DEA Programs/Drug and Alcohol Programs	—
Property Transfer		153,853		District Attorney Programs	—
Transient Lodging		96,460		Aging Programs	—
Timber Yield		13,406		Senior Citizens Programs	—
Aircraft		—		Road Projects	350,558
Construction Development Taxes		—		Law Enforcement	867,889
Utility Users Tax		—		Other	515,833
Other		—		Total Federal	5,611,032
Total Other Taxes		2,866,600		Other Aid	
Total Taxes		19,891,249		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	53,474
Operations		—		Total Other Aid	53,474
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	133,020
Licenses, Permits and Franchises				Property Tax Administrative Fees	124,928
Animal Licenses		51,557		Auditing and Accounting Fees	—
Business Licenses		—		Communication Services	—
Construction Permits		261,618		Election Services	24,551
Road Privileges and Permits		26,652		Legal Services	40,876
Zoning Permits		32,060		Planning and Engineering Services	115,901
Franchises		360,562		Agricultural Services	72,336
Other		8,850		Civil Process Services	1,360
Total Licenses Permits and Franchises		741,299		Court Fees and Costs	3,723
Fines, Forfeitures and Penalties				Booking Fees	21,765
Vehicle Code Fines		20,000		Estate Fees	—
Other Court Fines		530,604		Humane Services	40,068
Forfeitures and Penalties		—		Law Enforcement Services	1,784,249
Penalties and Cost on Delinquent Taxes		500,000		Recording Fees	225,068
Total Fines, Forfeitures and Penalties		1,050,604		Road and Street Services	623,276
Revenue from Use of Money and Property				Health Fees	82,441
Interest		356,028		Mental Health Services	26,120
Rents and Concessions		17,680		California Children Services	—
Royalties		—		Sanitation Services	243,507
Total Revenue from the Use of Money and Property		373,708		Institutional Care and Services	—
Aid from Other Governmental Agencies				Library Services	12,341
State				Park and Recreation Fees	—
Highway Users Tax		2,408,925		Other:	
Motor Vehicle In-Lieu Tax		83,302		Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,496,890		Building Maintenance and Grounds	11,127
Public Assistance Administration		1,665,059		Administrative Services	203,550
Public Assistance Programs		773,527		Other	1,625,602
Realignment for Social Services		2,760,875		Total Charges for Current Services	5,415,809
Health:				Miscellaneous Revenue	
Aid for Mental Health		3,153,098		Other Sales	27,860
Realignment for Mental Health		578,271		Tobacco Settlement	381,505
Medically Indigent Adults		132,856		Welfare Repayments	59,565
Alcohol and Drug Abuse		520,725		Cancelled Warrants	417
Other Aid for Health		172,044		Other	841,575
Realignment for Health Services		2,402,291		Total Miscellaneous Revenue	1,310,922
Homeowners' Property Tax Relief		199,031		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	—
SB90 Mandated Costs		9,638		Proceeds from the Sale of Bonds	—
Public Safety Fund		3,489,250		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		98,704		Total General County Revenues Before Transfers	56,759,630
Office of Criminal Justice and Planning Programs		59,341		Transfers In	
Library		—		Total Transfers In from Enterprises	—
District Attorney Programs		—		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		878,454		Total General County Revenues and Transfers In	\$ 56,759,630
Other		1,429,252			
Total State		22,311,533			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Amador

General		Public Ways and Facilities	
Board of Supervisors	\$ 976,625	Total Roads	4,450,695
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	199,274	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,175,899	Total Public Ways and Facilities	4,450,695
Finance		Health	
Auditor-Controller	197,130	Total Public Health	3,356,087
Treasurer-Tax Collector	575,862	Total Medical Care	—
Assessor	1,162,115	Total Mental Health	3,802,445
Other	—	Total Drug and Alcohol Abuse Services	579,549
Total Finance	1,935,107	Total Health	7,738,081
Counsel		Sanitation	
County Counsel	371,754	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	371,754	Public Assistance	
Total Personnel	(37,585)	Welfare	
Total Elections	322,421	Administration	2,292,011
Total Communications	—	Aid Programs - Cash (Grants)	4,242,514
Total Property Management	519,344	Total Welfare	6,534,525
Plant Acquisition		Social Services	
Jails	112,045	Administration and Programs	1,958,607
Courts	—	Other	1,102,166
Other	99,201	Total Social Services	3,060,773
Total Plant Acquisition	211,246	General Relief	
Total Promotion	51,550	Aid to Indigents	40,942
Total Other General	1,481,313	Indigent Burial	2,800
Total General	6,031,049	Total General Relief	43,742
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	110,252
Trial Court Maintenance of Effort (MOE)	261,620	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	69,920	Workforce Investment Act (WIA)	—
Other Trial Court	108,235	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	120,335	Total Public Assistance	9,749,292
District Attorney-Prosecution	3,611,228	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	827,386	Total Library Services	839,477
Court Appointed Counsel	—	Total Agricultural Education	159,774
Other	120,444	Total Other Education	—
Total Judicial	5,119,168	Total Education	999,251
Total Police Protection	8,651,005	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	178,403
Adult Detention	4,218,550	Total Cultural Services	44,338
Juvenile Detention	145,489	Total Veterans Memorial Building	—
Probation	2,213,483	Total Small Craft Harbors	—
Total Detention and Correction	6,577,522	Total Recreation and Cultural	222,741
Total Fire Protection	445,179	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	437,241
Protective Inspection		Total Interest on Long-Term Debt	310,919
Agricultural Commissioner	660,747	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	510,967	Total Debt Service	748,160
Other	—	Total General County Expenditures Before Transfers	58,278,873
Total Protective Inspection	1,171,714	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	63,000
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	651,154	Governmental and Enterprise	—
Coroner	289,112	Total General County Expenditures and Transfers Out	\$ 58,341,873
Emergency Services	341,748		
Planning and Zoning	694,389		
Pound	969,359		
Other	3,429,254		
Total Other Protection	6,375,016		
Total Public Protection	28,339,604		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 31,632,264	\$ 22,834,422	\$ 8,797,842

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	—	—	—	—	—	—	\$ 2,168,211
General Fund Loan	—	—	—	—	—	—	2,323,200
Postclosure Landfill Liability	—	—	—	—	—	—	4,474,050
Total Other Long-Term Debt Schedule				—	—	—	8,965,461
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 8,965,461

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 10,245,148
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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 2011-12
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	\$ 389,971
Total Operating Expenses	381,556
Net Operating Income (Loss)	8,415
Total Non-Operating Revenue	14,684
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	23,099
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 23,099
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	\$ 559,319
Total Operating Expenses	628,928
Net Operating Income (Loss)	(69,609)
Total Non-Operating Revenues	175
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(69,434)
Transfers In from the County	63,000
Transfers Out to the County	—
Net Transfers In (Out)	63,000
Net Income (Loss)	\$ (6,434)
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, Total Personnel, reflect a negative balance of (\$37,585) due to indirect cost credits. The actual current year expenditures are \$387,856.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Butte

Taxes			Federal	
Property Taxes			Public Assistance Administration	23,113,443
County Wide Secured and Unsecured	\$	21,461,605	Public Assistance Programs	50,729,008
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		23,086,395	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		42,469	Health Grants	4,414,314
Total Property Taxes		44,590,469	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,809,695	Office of Criminal Justice and Planning Programs	651,490
Transportation Tax (Non-Transit)		2,561,682	DEA Programs/Drug and Alcohol Programs	2,270,632
Property Transfer		521,688	District Attorney Programs	5,262,328
Transient Lodging		27,850	Aging Programs	—
Timber Yield		59,853	Senior Citizens Programs	—
Aircraft		72,237	Road Projects	4,372,557
Construction Development Taxes		—	Law Enforcement	3,212,621
Utility Users Tax		—	Other	3,070,592
Other		—		
Total Other Taxes		7,053,005	Total Federal	97,096,985
Total Taxes		51,643,474	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	8,707,331
Capital Outlay		—		
Total Special Benefit Assessments		—	Total Other Aid	8,707,331
Licenses, Permits and Franchises			Charges for Current Services	
Animal Licenses		120,409	Assessments and Tax Collection Fees	269,483
Business Licenses		1,858	Property Tax Administrative Fees	1,414,785
Construction Permits		882,084	Auditing and Accounting Fees	132,688
Road Privileges and Permits		78,519	Communication Services	—
Zoning Permits		228,589	Election Services	90,066
Franchises		1,541,824	Legal Services	282,341
Other		267,112	Planning and Engineering Services	296,750
Total Licenses Permits and Franchises		3,120,395	Agricultural Services	350,921
Fines, Forfeitures and Penalties			Civil Process Services	99,980
Vehicle Code Fines		—	Court Fees and Costs	1,988,537
Other Court Fines		1,622,599	Booking Fees	910
Forfeitures and Penalties		1,303,841	Estate Fees	130,966
Penalties and Cost on Delinquent Taxes		1,371,382	Humane Services	—
Total Fines, Forfeitures and Penalties		4,297,822	Law Enforcement Services	981,499
Revenue from Use of Money and Property			Recording Fees	969,437
Interest		1,323,771	Road and Street Services	—
Rents and Concessions		98,928	Health Fees	2,144,771
Royalties		80,872	Mental Health Services	486,976
Total Revenue from the Use of Money and Property		1,503,571	California Children Services	120
Aid from Other Governmental Agencies			Sanitation Services	—
State			Institutional Care and Services	724,732
Highway Users Tax		7,745,773	Library Services	97,692
Motor Vehicle In-Lieu Tax		188,094	Park and Recreation Fees	—
Realignment from the Vehicle License Fee Fund		9,978,497	Other:	
Public Assistance Administration		27,270,490	Personnel Services	—
Public Assistance Programs		20,042,096	Building Maintenance and Grounds	—
Realignment for Social Services		29,405,063	Administrative Services	551,763
Health:			Other	2,928,325
Aid for Mental Health		18,940,856	Total Charges for Current Services	13,942,742
Realignment for Mental Health		8,937,131	Miscellaneous Revenue	
Medically Indigent Adults		—	Other Sales	263,932
Alcohol and Drug Abuse		47,793	Tobacco Settlement	1,977,153
Other Aid for Health		2,447,193	Welfare Repayments	—
Realignment for Health Services		2,559,240	Cancelled Warrants	—
Homeowners' Property Tax Relief		297,049	Other	1,675,213
Open Space Tax Relief		—	Total Miscellaneous Revenue	3,916,298
SB90 Mandated Costs		576,954	Other Financing Sources	
Public Safety Fund		21,075,664	Sale of Fixed Assets	125,359
Other:			Proceeds from the Sale of Bonds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		3,612	Other Long-Term Debt Proceeds	240,765
Office of Criminal Justice and Planning Programs		96,236	Total Other Financing Sources	366,124
Library		1,998	Total General County Revenues Before Transfers	344,955,487
District Attorney Programs		1,984,774	Transfers In	
Law Enforcement		211,703	Total Transfers In from Enterprises	—
Other		8,550,529	Operating Transfers Between Funds Other Than Governmental and Enterprise	332,937
Total State		160,360,745	Total General County Revenues and Transfers In	\$ 345,288,424

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Butte

General		Public Ways and Facilities	
Board of Supervisors	\$ 844,052	Total Roads	16,205,347
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	3,474,129	Total Transportation Systems	1,352,131
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	4,318,181	Total Public Ways and Facilities	17,557,478
Finance		Health	
Auditor-Controller	1,658,512	Total Public Health	21,355,232
Treasurer-Tax Collector	2,679,870	Total Medical Care	—
Assessor	3,211,173	Total Mental Health	43,858,820
Other	6,075,481	Total Drug and Alcohol Abuse Services	3,679,888
Total Finance	13,625,036	Total Health	68,893,940
Counsel		Sanitation	
County Counsel	2,519,808	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,519,808	Public Assistance	
Total Personnel	1,773,675	Welfare	
Total Elections	1,525,059	Administration	29,583,451
Total Communications	4,113,740	Aid Programs - Cash (Grants)	44,975,889
Total Property Management	11,868	Total Welfare	74,559,340
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	53,016,288
Courts	—	Other	—
Other	3,034,536	Total Social Services	53,016,288
Total Plant Acquisition	3,034,536	General Relief	
Total Promotion	—	Aid to Indigents	—
Total Other General	522,014	Indigent Burial	—
Total General	31,443,917	Total General Relief	—
Public Protection		Total Care of Court Wards	22,169
Judicial		Total Veteran Services	211,970
Trial Court Maintenance of Effort (MOE)	797,512	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	410,315	Workforce Investment Act (WIA)	—
Other Trial Court	2,649,115	Other	1,622,730
County Clerk	—	Total Other Public Assistance	1,622,730
Grand Jury (Including Audit)	61,202	Total Public Assistance	129,432,497
District Attorney-Prosecution	9,852,312	Education	
District Attorney-Family Support	6,244,880	Total School Administration	—
Public Defender	2,650,658	Total Library Services	2,174,624
Court Appointed Counsel	—	Total Agricultural Education	231,732
Other	—	Total Other Education	—
Total Judicial	22,665,994	Total Education	2,406,356
Total Police Protection	13,466,204	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	19,198
Adult Detention	17,478,066	Total Cultural Services	—
Juvenile Detention	4,852,604	Total Veterans Memorial Building	—
Probation	8,917,425	Total Small Craft Harbors	—
Total Detention and Correction	31,248,095	Total Recreation and Cultural	19,198
Total Fire Protection	14,505,933	Debt Service	
Total Flood Control - Soil and Water Conservation	2,182,312	Total Retirement of Long-Term Debt	754,109
Protective Inspection		Total Interest on Long-Term Debt	2,026,657
Agricultural Commissioner	2,057,252	Total Interest on Short-Term Notes and Warrants	785,591
Building Inspector	—	Total Debt Service	3,566,357
Other	—	Total General County Expenditures Before Transfers	346,436,651
Total Protective Inspection	2,057,252	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	198,753	Operating Transfers Between Funds Other Than	—
Recorder	1,128,368	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 346,436,651
Emergency Services	846,429		
Planning and Zoning	3,741,585		
Pound	—		
Other	1,075,983		
Total Other Protection	6,991,118		
Total Public Protection	93,116,908		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 150,386,944	\$ 42,279,499	\$ 108,107,445

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	—	1,348,337	1,818,663
Total State Construction Loans				3,167,000	—	1,348,337	1,818,663
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	13,873,612
Landfill Liability	—	—	—	—	—	—	200,000
Sheriff Vehicle	—	—	—	—	—	—	24,650
Total Other Long-Term Debt Schedule				—	—	—	14,098,262
County Total Bonds and Other Long-Term Debt				\$ 53,062,000	\$ 49,895,000	\$ 1,348,337	\$ 65,811,925

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 16,204,969
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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 2011-12
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Butte

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 5,945,818
Total Operating Expenses	4,959,343
Net Operating Income (Loss)	986,475
Total Non-Operating Revenues	392,392
Total Non-Operating Expenses	401,300
Income (Loss) Before Operating Transfers	977,567
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 977,567
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Calaveras

Taxes				Federal	
Property Taxes				Public Assistance Administration	3,612,219
County Wide Secured and Unsecured	\$	9,746,022		Public Assistance Programs	3,356,496
Less Than County Wide Funds - Secured and Unsecured		801,237		Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		3,815,290		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		1,508,208		Community Development Block Grant	484,898
Prior Year Secured and Unsecured		36,303		Health Grants	647,451
Total Property Taxes		15,907,060		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,290,421		Office of Criminal Justice and Planning Programs	196,166
Transportation Tax (Non-Transit)		173,746		DEA Programs/Drug and Alcohol Programs	60,000
Property Transfer		260,982		District Attorney Programs	—
Transient Lodging		340,688		Aging Programs	—
Timber Yield		30,131		Senior Citizens Programs	—
Aircraft		—		Road Projects	1,536,255
Construction Development Taxes		—		Law Enforcement	594,366
Utility Users Tax		—		Other	1,493,691
Other		—		Total Federal	11,981,542
Total Other Taxes		3,095,968		Other Aid	
Total Taxes		19,003,028		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	82,800
Operations		—		Total Other Aid	82,800
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	153,946
Licenses, Permits and Franchises				Property Tax Administrative Fees	251,372
Animal Licenses		75,748		Auditing and Accounting Fees	2,686
Business Licenses		84,140		Communication Services	1,481
Construction Permits		787,873		Election Services	53,440
Road Privileges and Permits		77,445		Legal Services	23,143
Zoning Permits		—		Planning and Engineering Services	104,531
Franchises		947,549		Agricultural Services	3,130
Other		119,798		Civil Process Services	18,706
Total Licenses Permits and Franchises		2,092,553		Court Fees and Costs	370,784
Fines, Forfeitures and Penalties				Booking Fees	—
Vehicle Code Fines		138,090		Estate Fees	—
Other Court Fines		555,185		Humane Services	37,407
Forfeitures and Penalties		23,914		Law Enforcement Services	728,145
Penalties and Cost on Delinquent Taxes		8,240,846		Recording Fees	385,917
Total Fines, Forfeitures and Penalties		8,958,035		Road and Street Services	—
Revenue from Use of Money and Property				Health Fees	214,506
Interest		1,880,071		Mental Health Services	308,164
Rents and Concessions		53,556		California Children Services	—
Royalties		—		Sanitation Services	111,496
Total Revenue from the Use of Money and Property		1,933,627		Institutional Care and Services	—
Aid from Other Governmental Agencies				Library Services	12,147
State				Park and Recreation Fees	—
Highway Users Tax		3,686,777		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,642,436		Building Maintenance and Grounds	26,169
Public Assistance Administration		2,899,984		Administrative Services	—
Public Assistance Programs		1,820,700		Other	3,494,415
Realignment for Social Services		3,521,485		Total Charges for Current Services	6,301,585
Health:				Miscellaneous Revenue	
Aid for Mental Health		1,420,506		Other Sales	21,039
Realignment for Mental Health		968,773		Tobacco Settlement	415,817
Medically Indigent Adults		—		Welfare Repayments	56,026
Alcohol and Drug Abuse		14,822		Cancelled Warrants	—
Other Aid for Health		387,092		Other	1,004,978
Realignment for Health Services		576,290		Total Miscellaneous Revenue	1,497,860
Homeowners' Property Tax Relief		172,906		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	13,949
SB90 Mandated Costs		13,679		Proceeds from the Sale of Bonds	—
Public Safety Fund		1,484,536		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	13,949
Supplemental Law Enforcement Services Fund (SLESF/COPS)		532,420		Total General County Revenues Before Transfers	78,702,438
Office of Criminal Justice and Planning Programs		134,288		Transfers In	
Library		—		Total Transfers In from Enterprises	—
District Attorney Programs		—		Operating Transfers Between Funds Other Than	—
Law Enforcement		5,184,331		Governmental and Enterprise	—
Other		2,376,434		Total General County Revenues and Transfers In	\$ 78,702,438
Total State		26,837,459			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Calaveras

General		Public Ways and Facilities	
Board of Supervisors	\$ 397,979	Total Roads	8,060,438
Clerk of the Board	144,014	Total Transportation Terminals	—
Administrative Officer	709,941	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,251,934	Total Public Ways and Facilities	8,060,438
Finance		Health	
Auditor-Controller	724,744	Total Public Health	3,315,742
Treasurer-Tax Collector	523,590	Total Medical Care	—
Assessor	938,360	Total Mental Health	4,697,548
Other	85,858	Total Drug and Alcohol Abuse Services	1,068,450
Total Finance	2,272,552	Total Health	9,081,740
Counsel		Sanitation	
County Counsel	643,665	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	643,665	Public Assistance	
Total Personnel	464,209	Welfare	
Total Elections	364,354	Administration	6,811,064
Total Communications	61,662	Aid Programs - Cash (Grants)	6,592,355
Total Property Management	481,039	Total Welfare	13,403,419
Plant Acquisition		Social Services	
Jails	12,784,647	Administration and Programs	382,176
Courts	—	Other	—
Other	3,033,050	Total Social Services	382,176
Total Plant Acquisition	15,817,697	General Relief	
Total Promotion	112,254	Aid to Indigents	123,626
Total Other General	3,246,562	Indigent Burial	4,138
Total General	24,715,928	Total General Relief	127,764
Public Protection		Total Care of Court Wards	11,661
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	298,247	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	43,217	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	551,488
County Clerk	—	Total Other Public Assistance	551,488
Grand Jury (Including Audit)	81,356	Total Public Assistance	14,476,508
District Attorney-Prosecution	1,151,485	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	463,046	Total Library Services	409,112
Court Appointed Counsel	—	Total Agricultural Education	154,183
Other	109,391	Total Other Education	—
Total Judicial	2,146,742	Total Education	563,295
Total Police Protection	7,396,865	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,985
Adult Detention	2,374,077	Total Cultural Services	30,902
Juvenile Detention	275,495	Total Veterans Memorial Building	—
Probation	1,818,623	Total Small Craft Harbors	—
Total Detention and Correction	4,468,195	Total Recreation and Cultural	32,887
Total Fire Protection	351,939	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	665,077
Protective Inspection		Total Interest on Long-Term Debt	1,731,761
Agricultural Commissioner	591,122	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	989,592	Total Debt Service	2,396,838
Other	—	Total General County Expenditures Before Transfers	77,410,132
Total Protective Inspection	1,580,714	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	23,592	Operating Transfers Between Funds Other Than	—
Recorder	330,458	Governmental and Enterprise	—
Coroner	188,410	Total General County Expenditures and Transfers Out	\$ 77,410,132
Emergency Services	425,167		
Planning and Zoning	665,350		
Pound	463,034		
Other	42,032		
Total Other Protection	2,138,043		
Total Public Protection	18,082,498		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 41,338,809	\$ 19,637,923	\$ 21,700,886

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 35,000	\$ 30,963,489
Total General Obligation Bonds				30,998,489	30,998,489	35,000	30,963,489
State Construction Loans							
Airport Ent. - Hangars	1999	—	—	651,554	—	173,742	75,858
Airport Ent. - Hangars	2010	—	—	500,000	—	55,978	444,022
Total State Construction Loans				1,151,554	—	229,720	519,880
Other Long-Term Debt Schedule							
3 Sheriff Vehicles Lease 6897001	—	—	—	—	—	—	72,911
CWHS Building Operating Lease	—	—	—	—	—	—	2,984,017
Expedition Lease 6897000	—	—	—	—	—	—	28,593
Total Other Long-Term Debt Schedule				—	—	—	3,085,521
County Total Bonds and Other Long-Term Debt				\$ 32,150,043	\$ 30,998,489	\$ 264,720	\$ 34,568,890
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ 12,908,301			

* Maximum Repayment Obligation, Ending 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	\$ 67,862
Local Cash Grants	295,723
State Cash Grants	241,974
Federal Cash Grants	166,634
Other Revenues	10,482
Total Revenues	782,675
Purchased Transportation	578,794
Other Expenses	544,488
Total Expenses	1,123,282
Net Transit Income (Loss)	(340,607)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (340,607)
Capital Additions to Equity	
Total Local Capital Grants	\$ 3,715
Total State Capital Grants	121,100
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 124,815

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$	247,141
Total Operating Expenses		256,054
Net Operating Income (Loss)		(8,913)
Total Non-Operating Revenue		35,389
Total Non-Operating Expenses		1,067
Income (Loss) Before Operating Transfers		25,409
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	25,409
Current Year Capital Outlay (Enterprise Activity)	\$	87,447

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	4,871,211
Total Operating Expenses		3,294,304
Net Operating Income (Loss)		1,576,907
Total Non-Operating Revenues		2,197,904
Total Non-Operating Expenses		2,691,703
Income (Loss) Before Operating Transfers		1,083,108
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	1,083,108
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 2011-12
Statement of County Revenues
County of Colusa

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,078,334
County Wide Secured and Unsecured	\$	12,796,288	Public Assistance Programs	1,209,702
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		2,269,989	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		44,883	Health Grants	154,830
Total Property Taxes		15,111,160	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	170,939
Sales and Use Taxes		1,621,769	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	15,000
Property Transfer		—	District Attorney Programs	446,917
Transient Lodging		—	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	71,884
Aircraft		—	Road Projects	—
Construction Development Taxes		39,530	Law Enforcement	92,663
Utility Users Tax		—	Other	825,956
Other		43,220	Total Federal	4,066,225
Total Other Taxes		1,704,519	Other Aid	
Total Taxes		16,815,679	Other In-Lieu Taxes	19,184
Special Benefit Assessments			Other Governmental Agencies	—
Operations		—	Total Other Aid	19,184
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	71,924
Licenses, Permits and Franchises			Property Tax Administrative Fees	223,793
Animal Licenses		24,070	Auditing and Accounting Fees	7,524
Business Licenses		18,377	Communication Services	—
Construction Permits		162,595	Election Services	26,372
Road Privileges and Permits		28,535	Legal Services	12,519
Zoning Permits		24,929	Planning and Engineering Services	125,274
Franchises		496,726	Agricultural Services	186,565
Other		717,388	Civil Process Services	6,097
Total Licenses Permits and Franchises		1,472,620	Court Fees and Costs	24,805
Fines, Forfeitures and Penalties			Booking Fees	7,336
Vehicle Code Fines		94,787	Estate Fees	12,440
Other Court Fines		1,452,823	Humane Services	58,358
Forfeitures and Penalties		439,609	Law Enforcement Services	284,426
Penalties and Cost on Delinquent Taxes		297,760	Recording Fees	219,313
Total Fines, Forfeitures and Penalties		2,284,979	Road and Street Services	65,484
Revenue from Use of Money and Property			Health Fees	18,240
Interest		1,261,205	Mental Health Services	4,808
Rents and Concessions		216,140	California Children Services	560
Royalties		350	Sanitation Services	5,600
Total Revenue from the Use of Money and Property		1,477,695	Institutional Care and Services	118,250
Aid from Other Governmental Agencies			Library Services	10,981
State			Park and Recreation Fees	—
Highway Users Tax		2,914,048	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,220,431	Building Maintenance and Grounds	—
Public Assistance Administration		2,277,767	Administrative Services	38,080
Public Assistance Programs		199,856	Other	391,500
Realignment for Social Services		2,536,550	Total Charges for Current Services	1,920,249
Health:			Miscellaneous Revenue	
Aid for Mental Health		4,047,099	Other Sales	67,431
Realignment for Mental Health		774,266	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		349,091	Cancelled Warrants	1,123
Other Aid for Health		469,999	Other	549,653
Realignment for Health Services		356,350	Total Miscellaneous Revenue	618,207
Homeowners' Property Tax Relief		64,648	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	17,558
SB90 Mandated Costs		363	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,543,702	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	17,558
Supplemental Law Enforcement Services Fund (SLESF/COPS)		194,627	Total General County Revenues Before Transfers	51,016,907
Office of Criminal Justice and Planning Programs		541,885	Transfers In	
Library		22,050	Total Transfers In from Enterprises	—
District Attorney Programs		355,904	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		154,472	Total General County Revenues and Transfers In	\$ 51,016,907
Other		3,301,403		
Total State		22,324,511		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Colusa

General		Public Ways and Facilities	
Board of Supervisors	\$ 616,093	Total Roads	5,757,414
Clerk of the Board	241,463	Total Transportation Terminals	443,836
Administrative Officer	—	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	857,556	Total Public Ways and Facilities	6,201,250
Finance		Health	
Auditor-Controller	556,930	Total Public Health	3,074,056
Treasurer-Tax Collector	256,283	Total Medical Care	18,960
Assessor	1,023,682	Total Mental Health	4,668,096
Other	(5,250)	Total Drug and Alcohol Abuse Services	351,126
Total Finance	1,831,645	Total Health	8,112,238
Counsel		Sanitation	
County Counsel	252,788	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	252,788	Public Assistance	
Total Personnel	86,515	Welfare	
Total Elections	408,265	Administration	3,870,169
Total Communications	—	Aid Programs - Cash (Grants)	2,469,703
Total Property Management	1,144,918	Total Welfare	6,339,872
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	78,292
Courts	—	Other	11,611
Other	—	Total Social Services	89,903
Total Plant Acquisition	—	General Relief	
Total Promotion	13,439	Aid to Indigents	—
Total Other General	433,631	Indigent Burial	8,850
Total General	5,028,757	Total General Relief	8,850
Public Protection		Total Care of Court Wards	10,983
Judicial		Total Veteran Services	63,662
Trial Court Maintenance of Effort (MOE)	394,004	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	280,551	Workforce Investment Act (WIA)	—
Other Trial Court	331,509	Other	533,043
County Clerk	—	Total Other Public Assistance	533,043
Grand Jury (Including Audit)	16,588	Total Public Assistance	7,046,313
District Attorney-Prosecution	1,264,793	Education	
District Attorney-Family Support	624,591	Total School Administration	15,878
Public Defender	297,655	Total Library Services	825,929
Court Appointed Counsel	46,328	Total Agricultural Education	264,451
Other	182,040	Total Other Education	—
Total Judicial	3,438,059	Total Education	1,106,258
Total Police Protection	5,463,678	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	2,931,361	Total Cultural Services	—
Juvenile Detention	349,308	Total Veterans Memorial Building	41,831
Probation	1,877,892	Total Small Craft Harbors	—
Total Detention and Correction	5,158,561	Total Recreation and Cultural	41,831
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	23,151	Total Retirement of Long-Term Debt	353,331
Protective Inspection		Total Interest on Long-Term Debt	112,739
Agricultural Commissioner	934,286	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	385,975	Total Debt Service	466,070
Other	—	Total General County Expenditures Before Transfers	45,274,720
Total Protective Inspection	1,320,261	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	43,272	Operating Transfers Between Funds Other Than	—
Recorder	241,463	Governmental and Enterprise	—
Coroner	148,932	Total General County Expenditures and Transfers Out	\$ 45,274,720
Emergency Services	351,495		
Planning and Zoning	385,975		
Pound	215,583		
Other	481,573		
Total Other Protection	1,868,293		
Total Public Protection	17,272,003		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 24,803,353	\$ 21,839,275	\$ 2,964,078

Table 6. Counties Annual Report — Fiscal Year 2011-12
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							
CalPERS Refinancing POB	—	—	—	—	—	—	\$ 2,830,800
Compensated Absences	—	—	—	—	—	—	1,478,645
Criminal Justice Facility Financing	—	—	—	—	—	—	714,500
Postclosure Landfill Liability	—	—	—	—	—	—	2,075,599
Total Other Long-Term Debt Schedule				—	—	—	7,099,544
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 7,099,544
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	1,281,194				

* Maximum Repayment Obligation, Ending 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	\$ 77,806
Local Cash Grants	555,824
State Cash Grants	—
Federal Cash Grants	77,264
Other Revenues	71,468
Total Revenues	782,362
Purchased Transportation	—
Other Expenses	837,328
Total Expenses	837,328
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 2011-12
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	\$ 526,426
Total Operating Expenses	491,620
Net Operating Income (Loss)	34,806
Total Non-Operating Revenue	57,181
Total Non-Operating Expenses	43,463
Income (Loss) Before Operating Transfers	48,524
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 48,524
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	\$ 1,442,684
Total Operating Expenses	1,259,061
Net Operating Income (Loss)	183,623
Total Non-Operating Revenues	24,029
Total Non-Operating Expenses	11,342
Income (Loss) Before Operating Transfers	196,310
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 196,310
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: General Expenditures, Other Finance, reflect a negative balance of (\$7,689) due to indirect cost credits. The actual current year expenditures are \$85,833.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Contra Costa

Taxes			Federal	
Property Taxes			Public Assistance Administration	91,995,032
County Wide Secured and Unsecured	\$	179,278,045	Public Assistance Programs	72,512,232
Less Than County Wide Funds - Secured and Unsecured		19,472,694	Health Administration	15,909,015
Property Tax In-Lieu of Vehicle License Fees		89,882,446	Workforce Investment Act (WIA)	9,684,692
Voter Approved Indebtedness		—	Community Development Block Grant	7,464,754
Prior Year Secured and Unsecured		(4,567,769)	Health Grants	1,711,892
Total Property Taxes		284,065,416	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	142,338
Sales and Use Taxes		12,749,501	Office of Criminal Justice and Planning Programs	63,320
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	(38,784)
Property Transfer		5,471,855	District Attorney Programs	1,312
Transient Lodging		1,835,596	Aging Programs	81,349
Timber Yield		—	Senior Citizens Programs	—
Aircraft		617,046	Road Projects	11,549,361
Construction Development Taxes		—	Law Enforcement	5,562,160
Utility Users Tax		—	Other	4,596,855
Other		194,800	Total Federal	221,235,528
Total Other Taxes		20,868,798	Other Aid	
Total Taxes		304,934,214	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	14,504,615
Operations		—	Total Other Aid	14,504,615
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	9,208,516
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,268,639
Animal Licenses		1,470,007	Auditing and Accounting Fees	2,680,727
Business Licenses		826,680	Communication Services	5,119,031
Construction Permits		6,779,959	Election Services	1,119,405
Road Privileges and Permits		699,012	Legal Services	2,794,853
Zoning Permits		141,244	Planning and Engineering Services	7,881,438
Franchises		10,977,302	Agricultural Services	135,053
Other		322,556	Civil Process Services	687,405
Total Licenses Permits and Franchises		21,216,760	Court Fees and Costs	7,254,805
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		2,283,112	Estate Fees	273,687
Other Court Fines		6,370,259	Humane Services	5,267,190
Forfeitures and Penalties		2,760,141	Law Enforcement Services	36,833,554
Penalties and Cost on Delinquent Taxes		10,319,823	Recording Fees	9,933,677
Total Fines, Forfeitures and Penalties		21,733,335	Road and Street Services	31,747,375
Revenue from Use of Money and Property			Health Fees	18,622,022
Interest		2,544,021	Mental Health Services	59,015,369
Rents and Concessions		1,587,610	California Children Services	190
Royalties		—	Sanitation Services	1,802,319
Total Revenue from the Use of Money and Property		4,131,631	Institutional Care and Services	5,835,730
Aid from Other Governmental Agencies			Library Services	807,072
State			Park and Recreation Fees	—
Highway Users Tax		24,273,503	Other:	
Motor Vehicle In-Lieu Tax		441,482	Personnel Services	2,385,599
Realignment from the Vehicle License Fee Fund		2,202,948	Building Maintenance and Grounds	6,219,035
Public Assistance Administration		65,869,320	Administrative Services	—
Public Assistance Programs		33,750,931	Other	15,414,517
Realignment for Social Services		90,584,210	Total Charges for Current Services	232,307,208
Health:			Miscellaneous Revenue	
Aid for Mental Health		39,554,236	Other Sales	1,571,109
Realignment for Mental Health		25,995,749	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		1,422,099	Cancelled Warrants	258,850
Other Aid for Health		20,868,306	Other	17,896,919
Realignment for Health Services		2,703,236	Total Miscellaneous Revenue	19,726,878
Homeowners' Property Tax Relief		2,245,766	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	659,363
SB90 Mandated Costs		(2,873,352)	Proceeds from the Sale of Bonds	—
Public Safety Fund		83,453,968	Other Long-Term Debt Proceeds	261,784
Other:			Total Other Financing Sources	921,147
Supplemental Law Enforcement Services Fund (SLESF/COPS)		3,664,635	Total General County Revenues Before Transfers	1,263,337,996
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		729,319	Operating Transfers Between Funds Other Than Governmental and Enterprise	303,682
Law Enforcement		—	Total General County Revenues and Transfers In	\$ 1,263,641,678
Other		27,740,324		
Total State		422,626,680		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Contra Costa

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,823,679	Total Roads	75,910,957
Clerk of the Board	599,399	Total Transportation Terminals	—
Administrative Officer	3,410,150	Total Transportation Systems	2,118
Other	169,522	Total Parking Facilities	—
Total Legislative and Administrative	9,002,750	Total Public Ways and Facilities	75,913,075
Finance		Health	
Auditor-Controller	6,945,161	Total Public Health	65,600,275
Treasurer-Tax Collector	4,189,073	Total Medical Care	2,284,994
Assessor	16,556,810	Total Mental Health	140,675,306
Other	767,390	Total Drug and Alcohol Abuse Services	12,005,404
Total Finance	28,458,434	Total Health	220,565,979
Counsel		Sanitation	
County Counsel	3,687,387	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,687,387	Public Assistance	
Total Personnel	7,758,237	Welfare	
Total Elections	6,823,225	Administration	103,731,618
Total Communications	2,912,043	Aid Programs - Cash (Grants)	102,885,533
Total Property Management	14,135,976	Total Welfare	206,617,151
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	86,796,285
Courts	—	Other	1,821,238
Other	22,265,513	Total Social Services	88,617,523
Total Plant Acquisition	22,265,513	General Relief	
Total Promotion	31,024	Aid to Indigents	10,566,442
Total Other General	16,237,830	Indigent Burial	117,810
Total General	111,312,419	Total General Relief	10,684,252
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	613,181
Trial Court Maintenance of Effort (MOE)	15,110,942	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,303,008	Workforce Investment Act (WIA)	9,645,187
Other Trial Court	12,673,192	Other	51,640,486
County Clerk	—	Total Other Public Assistance	61,285,673
Grand Jury (Including Audit)	213,686	Total Public Assistance	367,817,780
District Attorney-Prosecution	25,521,931	Education	
District Attorney-Family Support	17,403,442	Total School Administration	—
Public Defender	15,207,435	Total Library Services	22,727,709
Court Appointed Counsel	3,175,380	Total Agricultural Education	194,153
Other	222,958	Total Other Education	—
Total Judicial	90,831,974	Total Education	22,921,862
Total Police Protection	104,064,144	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	61,334,169	Total Cultural Services	—
Juvenile Detention	23,432,727	Total Veterans Memorial Building	—
Probation	29,133,328	Total Small Craft Harbors	—
Total Detention and Correction	113,900,224	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	678,737	Total Retirement of Long-Term Debt	43,093,080
Protective Inspection		Total Interest on Long-Term Debt	24,287,242
Agricultural Commissioner	4,862,019	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	10,160,926	Total Debt Service	67,380,322
Other	—	Total General County Expenditures Before Transfers	1,227,215,707
Total Protective Inspection	15,022,945	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	41,727,790
Local Agency Formation Commission (LAFCO)	162,126	Operating Transfers Between Funds Other Than	—
Recorder	4,468,069	Governmental and Enterprise	—
Coroner	2,198,142	Total General County Expenditures and Transfers Out	\$ 1,268,943,497
Emergency Services	10,039,664		
Planning and Zoning	9,845,269		
Pound	9,340,527		
Other	752,449		
Total Other Protection	36,806,246		
Total Public Protection	361,304,270		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 15,860,559,061	\$ 306,049,560	\$ 15,554,509,501

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 292,955,254	\$ 292,955,254	\$ —
Pension Obligation Bonds 2	2001	2001	2014	107,005,000	97,990,955	33,390,955	64,600,000
Pension Obligation Bonds 3	2002	2002	2022	322,710,000	316,606,443	22,711,443	293,895,000
Total Pension Obligation Bonds				767,080,000	707,552,652	349,057,652	358,495,000
Special Assessment Bonds							
1915 Act Bonds	1987	1987	2016	31,741,119	31,741,119	31,051,119	690,000
1915 Act Bonds	2001	2002	2017	6,575,000	6,575,000	4,465,000	2,110,000
Total Special Assessment Bonds				38,316,119	38,316,119	35,516,119	2,800,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	30,835,413
Compensated Absences (Ent)	—	—	—	—	—	—	11,164,634
DA Justice System	—	—	—	—	—	—	1,301,898
Other Leases - Equipment	—	—	—	—	—	—	1,439,355
Telecomm and Computer Equip	—	—	—	—	—	—	250,445
Energy Efficiency Retrofit	—	—	—	—	—	—	261,784
Total Other Long-Term Debt Schedule				—	—	—	45,253,529
County Total Bonds and Other Long-Term Debt				\$ 805,396,119	\$ 745,868,771	\$ 384,573,771	\$ 406,548,529
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	435,802,498				

* Maximum Repayment Obligation, Ending 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	\$ 554,567,420
Total Deductions from Revenues	179,878,701
Net Patient Revenue	374,688,719
Total Other Operating Revenues	285,031,776
Total Operating Revenue	659,720,495
Total Operating Expenses	769,863,767
Net Operating Income (Loss)	(110,143,272)
Total Non-Operating Revenue	137,568,808
Total Non-Operating Expenses	12,954,429
Net Non-Operating Income	124,614,379
Net Income Before Extraordinary Items	14,471,107
Extraordinary Items	—
Income (Loss) Before Operating Transfers	14,471,107
Transfers In from the County	40,019,790
Transfers Out to the County	—
Net Transfers In (Out)	40,019,790
Net Income (Loss)	\$ 54,490,897
Current Year Capital Outlay (Enterprise Activity)	\$ 41,489,880

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 2011-12
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	\$ 4,594,242
Total Operating Expenses	4,426,763
Net Operating Income (Loss)	167,479
Total Non-Operating Revenue	1,156,992
Total Non-Operating Expenses	29,619
Income (Loss) Before Operating Transfers	1,294,852
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 1,294,852
Current Year Capital Outlay (Enterprise Activity)	\$ 1,309,164

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Medical Insurance

Total Operating Revenue	\$ 795,000
Total Operating Expense	802,000
Net Operating Income (Loss)	(7,000)
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(7,000)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (7,000)
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: Sheriff Training Ctr

Total Operating Revenue	\$ 700,000
Total Operating Expense	1,347,000
Net Operating Income (Loss)	(647,000)
Total Non-Operating Revenue	197,000
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(450,000)
Transfers In from the County	1,708,000
Transfers Out to the County	—
Net Transfers In (Out)	1,708,000
Net Income (Loss)	\$ 1,258,000
Current Year Capital Outlay	\$ —

Table 6. Counties Annual Report — Fiscal Year 2011-12

Comments

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

1. Informational Note: Revenues for Aid from Other Governmental Agencies - State, SB 90 Mandated Costs, reflect a negative balance of (\$2,873,352) due to indirect cost credits. The actual current year revenues are \$15,329,254.
Reference: Table 6, Statement of County Revenues
2. Informational Note: Revenues for Aid from Other Governmental Agencies - Federal, DEA Programs/Drug and Alcohol Programs, reflect a negative balance of (\$38,784) due to indirect cost credits. The actual current year revenues are \$58,630.
Reference: Table 6, Statement of County Revenues
3. Informational Note: Revenues for Realignment from Vehicle License Fees of \$18.7 million and Realignment for Health Services of \$6.5 million are reported on the Hospital Enterprise Statement of Revenues as Other Non-Operating Revenues, included in Total Non-Operating Revenues in lieu of being reported in the Statement of County Revenues, State revenue sources.
Reference: Table 6, Statement of Enterprise/Activity Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Del Norte

Taxes				Federal	
Property Taxes				Public Assistance Administration	4,975,595
County Wide Secured and Unsecured	\$	3,115,630		Public Assistance Programs	5,652,691
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	159,831
Property Tax In-Lieu of Vehicle License Fees		3,420,252		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—		Community Development Block Grant	—
Prior Year Secured and Unsecured		—		Health Grants	105,427
Total Property Taxes		6,535,882		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		960,167		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—		DEA Programs/Drug and Alcohol Programs	604,608
Property Transfer		54,566		District Attorney Programs	159,879
Transient Lodging		339,991		Aging Programs	—
Timber Yield		19,882		Senior Citizens Programs	—
Aircraft		—		Road Projects	118,563
Construction Development Taxes		—		Law Enforcement	371,091
Utility Users Tax		—		Other	1,000,434
Other		—		Total Federal	13,148,119
Total Other Taxes		1,374,606		Other Aid	
Total Taxes		7,910,488		Other In-Lieu Taxes	11,106
Special Benefit Assessments				Other Governmental Agencies	404,966
Operations		—		Total Other Aid	416,072
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	124,369
Licenses, Permits and Franchises				Property Tax Administrative Fees	206,902
Animal Licenses		55,899		Auditing and Accounting Fees	31,142
Business Licenses		—		Communication Services	138,435
Construction Permits		305,144		Election Services	1,073
Road Privileges and Permits		4,279		Legal Services	612,000
Zoning Permits		11,976		Planning and Engineering Services	195,252
Franchises		618,348		Agricultural Services	34,328
Other		9,049		Civil Process Services	48,791
Total Licenses Permits and Franchises		1,004,695		Court Fees and Costs	146,600
Fines, Forfeitures and Penalties				Booking Fees	38,604
Vehicle Code Fines		938		Estate Fees	—
Other Court Fines		590,117		Humane Services	36,981
Forfeitures and Penalties		31,306		Law Enforcement Services	225,407
Penalties and Cost on Delinquent Taxes		369,478		Recording Fees	163,715
Total Fines, Forfeitures and Penalties		991,839		Road and Street Services	27,522
Revenue from Use of Money and Property				Health Fees	81,246
Interest		236,908		Mental Health Services	82,917
Rents and Concessions		18,002		California Children Services	—
Royalties		—		Sanitation Services	—
Total Revenue from the Use of Money and Property		254,910		Institutional Care and Services	1,298,679
Aid from Other Governmental Agencies				Library Services	—
State				Park and Recreation Fees	104,734
Highway Users Tax		1,439,821		Other:	
Motor Vehicle In-Lieu Tax		153,800		Personnel Services	6,491,847
Realignment from the Vehicle License Fee Fund		1,316,623		Building Maintenance and Grounds	45,919
Public Assistance Administration		4,269,605		Administrative Services	156,884
Public Assistance Programs		1,812,596		Other	73,839
Realignment for Social Services		5,889,184		Total Charges for Current Services	10,367,186
Health:				Miscellaneous Revenue	
Aid for Mental Health		1,795,865		Other Sales	—
Realignment for Mental Health		2,184,608		Tobacco Settlement	254,266
Medically Indigent Adults		—		Welfare Repayments	73,097
Alcohol and Drug Abuse		135,131		Cancelled Warrants	3,725
Other Aid for Health		434,296		Other	1,279,471
Realignment for Health Services		408,661		Total Miscellaneous Revenue	1,610,559
Homeowners' Property Tax Relief		63,505		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	—
SB90 Mandated Costs		29,231		Proceeds from the Sale of Bonds	—
Public Safety Fund		1,133,732		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		251,153		Total General County Revenues Before Transfers	67,882,872
Office of Criminal Justice and Planning Programs		—		Transfers In	
Library		—		Total Transfers In from Enterprises	—
District Attorney Programs		244,663		Operating Transfers Between Funds Other Than	—
Law Enforcement		1,587,686		Governmental and Enterprise	—
Other		9,028,844		Total General County Revenues and Transfers In	\$ 67,882,872
Total State		32,179,004			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Del Norte

General		Public Ways and Facilities	
Board of Supervisors	\$ 512,514	Total Roads	3,004,804
Clerk of the Board	53,100	Total Transportation Terminals	—
Administrative Officer	445,517	Total Transportation Systems	—
Other	3,939,339	Total Parking Facilities	—
Total Legislative and Administrative	4,950,470	Total Public Ways and Facilities	3,004,804
Finance		Health	
Auditor-Controller	493,678	Total Public Health	2,169,605
Treasurer-Tax Collector	278,508	Total Medical Care	—
Assessor	561,694	Total Mental Health	4,611,854
Other	77,104	Total Drug and Alcohol Abuse Services	530,665
Total Finance	1,410,984	Total Health	7,312,124
Counsel		Sanitation	
County Counsel	384,251	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	384,251	Public Assistance	
Total Personnel	7,396,724	Welfare	
Total Elections	246,655	Administration	2,728,568
Total Communications	769,011	Aid Programs - Cash (Grants)	9,415,334
Total Property Management	819,043	Total Welfare	12,143,902
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,645,940
Courts	—	Other	920,933
Other	1,295,612	Total Social Services	5,566,873
Total Plant Acquisition	1,295,612	General Relief	
Total Promotion	103,942	Aid to Indigents	40,048
Total Other General	926,758	Indigent Burial	18,110
Total General	18,303,450	Total General Relief	58,158
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	120,712
Trial Court Maintenance of Effort (MOE)	124,085	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	78,917	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	36,440	Total Public Assistance	17,889,645
District Attorney-Prosecution	1,003,441	Education	
District Attorney-Family Support	1,214,651	Total School Administration	—
Public Defender	1,132,129	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	11,898
Other	—	Total Other Education	—
Total Judicial	3,589,663	Total Education	11,898
Total Police Protection	3,533,841	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	278,642
Adult Detention	2,862,024	Total Cultural Services	27,762
Juvenile Detention	2,436,821	Total Veterans Memorial Building	—
Probation	1,239,583	Total Small Craft Harbors	—
Total Detention and Correction	6,538,428	Total Recreation and Cultural	306,404
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	190,000
Protective Inspection		Total Interest on Long-Term Debt	294,300
Agricultural Commissioner	254,836	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	213,380	Total Debt Service	484,300
Other	—	Total General County Expenditures Before Transfers	63,415,707
Total Protective Inspection	468,216	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	244,050	Governmental and Enterprise	—
Coroner	49,812	Total General County Expenditures and Transfers Out	\$ 63,415,707
Emergency Services	503,536		
Planning and Zoning	330,195		
Pound	218,711		
Other	626,630		
Total Other Protection	1,972,934		
Total Public Protection	16,103,082		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 13,971,117	\$ 7,202,072	\$ 6,769,045

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Del Norte

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 2,443,704
Postclosure Landfill Liability	—	—	—	—	—	—	3,007,007
Total Other Long-Term Debt Schedule				—	—	—	5,450,711
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 5,450,711

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 8,166,269
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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 2011-12
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		180,441
Total Non-Operating Expenses		180,249
Income (Loss) Before Operating Transfers		192
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	192
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 Expenses

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of El Dorado

Taxes			Federal	
Property Taxes			Public Assistance Administration	8,444,521
County Wide Secured and Unsecured	\$	53,455,539	Public Assistance Programs	18,568,045
Less Than County Wide Funds - Secured and Unsecured		4,702,005	Health Administration	198,782
Property Tax In-Lieu of Vehicle License Fees		16,137,985	Workforce Investment Act (WIA)	1,026,600
Voter Approved Indebtedness		—	Community Development Block Grant	254,150
Prior Year Secured and Unsecured		168,600	Health Grants	2,083,280
Total Property Taxes		74,464,129	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		8,848,144	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		36,439	DEA Programs/Drug and Alcohol Programs	525,875
Property Transfer		1,288,677	District Attorney Programs	3,348,297
Transient Lodging		1,932,673	Aging Programs	887,738
Timber Yield		40,711	Senior Citizens Programs	—
Aircraft		—	Road Projects	6,823,154
Construction Development Taxes		—	Law Enforcement	1,024,437
Utility Users Tax		—	Other	3,695,923
Other		—	Total Federal	46,880,802
Total Other Taxes		12,146,644	Other Aid	
Total Taxes		86,610,773	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	10,846,611
Operations		—	Total Other Aid	10,846,611
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	906,187
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,181,296
Animal Licenses		289,046	Auditing and Accounting Fees	731,104
Business Licenses		344,153	Communication Services	7,766
Construction Permits		1,981,277	Election Services	152,553
Road Privileges and Permits		49,088	Legal Services	690,937
Zoning Permits		222,645	Planning and Engineering Services	1,116,249
Franchises		1,953,461	Agricultural Services	11,827
Other		1,357,348	Civil Process Services	114,648
Total Licenses Permits and Franchises		6,197,018	Court Fees and Costs	1,396,211
Fines, Forfeitures and Penalties			Booking Fees	103,342
Vehicle Code Fines		625,559	Estate Fees	145,689
Other Court Fines		1,138,500	Humane Services	242,737
Forfeitures and Penalties		782,623	Law Enforcement Services	507,229
Penalties and Cost on Delinquent Taxes		3,154,266	Recording Fees	1,906,927
Total Fines, Forfeitures and Penalties		5,700,948	Road and Street Services	4,751,828
Revenue from Use of Money and Property			Health Fees	219,082
Interest		392,026	Mental Health Services	773,255
Rents and Concessions		83,159	California Children Services	—
Royalties		—	Sanitation Services	178,651
Total Revenue from the Use of Money and Property		475,185	Institutional Care and Services	607,830
Aid from Other Governmental Agencies			Library Services	254,450
State			Park and Recreation Fees	81,490
Highway Users Tax		9,101,003	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		10,650,844	Building Maintenance and Grounds	—
Public Assistance Administration		4,902,520	Administrative Services	—
Public Assistance Programs		9,187,356	Other	2,874,577
Realignment for Social Services		8,452,101	Total Charges for Current Services	19,955,865
Health:			Miscellaneous Revenue	
Aid for Mental Health		634,113	Other Sales	447,151
Realignment for Mental Health		3,038,260	Tobacco Settlement	1,609,121
Medically Indigent Adults		—	Welfare Repayments	14,621
Alcohol and Drug Abuse		92,625	Cancelled Warrants	—
Other Aid for Health		4,937,164	Other	3,467,956
Realignment for Health Services		1,649,375	Total Miscellaneous Revenue	5,538,849
Homeowners' Property Tax Relief		670,461	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	52,070
SB90 Mandated Costs		517,435	Proceeds from the Sale of Bonds	—
Public Safety Fund		8,251,851	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	52,070
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,005,237	Total General County Revenues Before Transfers	271,119,178
Office of Criminal Justice and Planning Programs		346,257	Transfers In	
Library		671	Total Transfers In from Enterprises	2,775
District Attorney Programs		1,586,375	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,330,348
Law Enforcement		894,379	Total General County Revenues and Transfers In	\$ 272,452,301
Other		22,943,030		
Total State		88,861,057		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of El Dorado

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,398,685	Total Roads	50,230,209
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,762,608	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	3,161,293	Total Public Ways and Facilities	50,230,209
Finance		Health	
Auditor-Controller	2,724,630	Total Public Health	13,217,241
Treasurer-Tax Collector	2,523,414	Total Medical Care	—
Assessor	3,233,455	Total Mental Health	14,428,322
Other	868,970	Total Drug and Alcohol Abuse Services	1,540,907
Total Finance	9,350,469	Total Health	29,186,470
Counsel		Sanitation	
County Counsel	2,399,352	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,399,352	Public Assistance	
Total Personnel	661,020	Welfare	
Total Elections	1,312,572	Administration	14,988,315
Total Communications	3,241,587	Aid Programs - Cash (Grants)	14,972,095
Total Property Management	4,279,595	Total Welfare	29,960,410
Plant Acquisition		Social Services	
Jails	218,371	Administration and Programs	7,351,786
Courts	13,757	Other	9,089,365
Other	1,308,319	Total Social Services	16,441,151
Total Plant Acquisition	1,540,447	General Relief	
Total Promotion	696,921	Aid to Indigents	38,314
Total Other General	4,822,622	Indigent Burial	—
Total General	31,465,878	Total General Relief	38,314
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	301,807
Trial Court Maintenance of Effort (MOE)	732,608	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	253,519	Workforce Investment Act (WIA)	—
Other Trial Court	4,047,287	Other	2,420,588
County Clerk	—	Total Other Public Assistance	2,420,588
Grand Jury (Including Audit)	183,039	Total Public Assistance	49,162,270
District Attorney-Prosecution	7,513,311	Education	
District Attorney-Family Support	4,978,457	Total School Administration	—
Public Defender	2,790,472	Total Library Services	3,233,836
Court Appointed Counsel	—	Total Agricultural Education	28,698
Other	—	Total Other Education	—
Total Judicial	20,498,693	Total Education	3,262,534
Total Police Protection	30,296,621	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	816,378
Adult Detention	12,078,663	Total Cultural Services	110,148
Juvenile Detention	5,027,842	Total Veterans Memorial Building	—
Probation	6,672,670	Total Small Craft Harbors	—
Total Detention and Correction	23,779,175	Total Recreation and Cultural	926,526
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	2,198,693	Total Retirement of Long-Term Debt	—
Protective Inspection		Total Interest on Long-Term Debt	—
Agricultural Commissioner	1,317,942	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	3,874,891	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	259,793,628
Total Protective Inspection	5,192,833	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	70,249
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,356,224	Governmental and Enterprise	25,525
Coroner	1,006,635	Total General County Expenditures and Transfers Out	\$ 259,889,402
Emergency Services	538,036		
Planning and Zoning	1,143,698		
Pound	1,717,736		
Other	7,831,397		
Total Other Protection	13,593,726		
Total Public Protection	95,559,741		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 160,862,272	\$ 107,883,656	\$ 52,978,616

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ —	\$ 63,856	\$ 911
Total State Construction Loans				221,694	—	63,856	911
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	11,957,253
Postclosure Landfill Liability	—	—	—	—	—	—	13,895,744
Compensated Absences - Ent	—	—	—	—	—	—	22,617
Total Other Long-Term Debt Schedule				—	—	—	25,875,614
County Total Bonds and Other Long-Term Debt				\$ 221,694	\$ —	\$ 63,856	\$ 25,876,525

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 2011-12
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	\$ 698,909
Total Operating Expenses	1,077,498
Net Operating Income (Loss)	(378,589)
Total Non-Operating Revenue	36,102
Total Non-Operating Expenses	216
Income (Loss) Before Operating Transfers	(342,703)
Transfers In from the County	70,249
Transfers Out to the County	2,775
Net Transfers In (Out)	67,474
Net Income (Loss)	\$ (275,229)
Current Year Capital Outlay (Enterprise Activity)	\$ 347,465

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 2011-12
Statement of County Revenues
County of Fresno

Taxes			Federal	
Property Taxes			Public Assistance Administration	167,767,302
County Wide Secured and Unsecured	\$	85,023,094	Public Assistance Programs	112,430,290
Less Than County Wide Funds - Secured and Unsecured		8,832,648	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		92,071,768	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	9,431,376
Prior Year Secured and Unsecured		338,306	Health Grants	18,375,495
Total Property Taxes		186,265,816	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		19,298,064	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		8,905,659	DEA Programs/Drug and Alcohol Programs	1,239,746
Property Transfer		1,966,852	District Attorney Programs	—
Transient Lodging		—	Aging Programs	—
Timber Yield		17,338	Senior Citizens Programs	—
Aircraft		312,628	Road Projects	4,610,712
Construction Development Taxes		138,221	Law Enforcement	6,558,255
Utility Users Tax		—	Other	3,084,670
Other		13,553,388	Total Federal	323,497,846
Total Other Taxes		44,192,150	Other Aid	
Total Taxes		230,457,966	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	1,625,510
Operations		—	Total Other Aid	1,625,510
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	266,375
Licenses, Permits and Franchises			Property Tax Administrative Fees	4,116,830
Animal Licenses		38,733	Auditing and Accounting Fees	2,300,658
Business Licenses		562,525	Communication Services	—
Construction Permits		2,414,720	Election Services	306,911
Road Privileges and Permits		452,988	Legal Services	352,654
Zoning Permits		487,799	Planning and Engineering Services	3,816,918
Franchises		4,272,524	Agricultural Services	2,649,439
Other		337,120	Civil Process Services	917,761
Total Licenses Permits and Franchises		8,566,409	Court Fees and Costs	5,078,033
Fines, Forfeitures and Penalties			Booking Fees	39,590
Vehicle Code Fines		2,553,802	Estate Fees	661,234
Other Court Fines		7,119,917	Humane Services	—
Forfeitures and Penalties		958,355	Law Enforcement Services	3,528,910
Penalties and Cost on Delinquent Taxes		16,554,515	Recording Fees	4,163,716
Total Fines, Forfeitures and Penalties		27,186,589	Road and Street Services	11,394,930
Revenue from Use of Money and Property			Health Fees	10,543,126
Interest		3,007,262	Mental Health Services	1,618,450
Rents and Concessions		2,675,782	California Children Services	2,179,741
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		5,683,044	Institutional Care and Services	10,322,161
Aid from Other Governmental Agencies			Library Services	1,702,862
State			Park and Recreation Fees	1,256,519
Highway Users Tax		25,664,429	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	3,036,507
Realignment from the Vehicle License Fee Fund		34,257,865	Building Maintenance and Grounds	204,674
Public Assistance Administration		76,170,464	Administrative Services	4,246,005
Public Assistance Programs		52,341,166	Other	3,830,769
Realignment for Social Services		91,744,398	Total Charges for Current Services	78,534,773
Health:			Miscellaneous Revenue	
Aid for Mental Health		53,146,577	Other Sales	154,990
Realignment for Mental Health		35,437,412	Tobacco Settlement	2,067,303
Medically Indigent Adults		—	Welfare Repayments	605,341
Alcohol and Drug Abuse		317,336	Cancelled Warrants	—
Other Aid for Health		3,057,217	Other	861,051
Realignment for Health Services		8,471,070	Total Miscellaneous Revenue	3,688,685
Homeowners' Property Tax Relief		1,194,915	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	975,351
SB90 Mandated Costs		34,985	Proceeds from the Sale of Bonds	—
Public Safety Fund		84,749,420	Other Long-Term Debt Proceeds	2,136,420
Other:			Total Other Financing Sources	3,111,771
Supplemental Law Enforcement Services Fund (SLESF/COPS)		23,549	Total General County Revenues Before Transfers	1,192,233,762
Office of Criminal Justice and Planning Programs		7,196,138	Transfers In	
Library		962,889	Total Transfers In from Enterprises	—
District Attorney Programs		7,694,441	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,765,950
Law Enforcement		4,797,424	Total General County Revenues and Transfers In	\$ 1,193,999,712
Other		22,619,474		
Total State		509,881,169		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Fresno

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,387,407	Total Roads	47,170,613
Clerk of the Board	850,346	Total Transportation Terminals	—
Administrative Officer	1,217,071	Total Transportation Systems	495,307
Other	1,202,645	Total Parking Facilities	—
Total Legislative and Administrative	4,657,469	Total Public Ways and Facilities	47,665,920
Finance		Health	
Auditor-Controller	6,007,826	Total Public Health	57,469,519
Treasurer-Tax Collector	3,027,665	Total Medical Care	21,984,681
Assessor	10,183,340	Total Mental Health	85,095,273
Other	679,912	Total Drug and Alcohol Abuse Services	16,346,870
Total Finance	19,898,743	Total Health	180,896,343
Counsel		Sanitation	
County Counsel	2,596,252	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,596,252	Public Assistance	
Total Personnel	1,639,898	Welfare	
Total Elections	4,182,088	Administration	244,691,420
Total Communications	—	Aid Programs - Cash (Grants)	193,760,269
Total Property Management	—	Total Welfare	438,451,689
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	39,562,672
Courts	194,969	Other	—
Other	2,477,320	Total Social Services	39,562,672
Total Plant Acquisition	2,672,289	General Relief	
Total Promotion	—	Aid to Indigents	9,364,940
Total Other General	2,937,753	Indigent Burial	—
Total General	38,584,492	Total General Relief	9,364,940
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	215,775
Trial Court Maintenance of Effort (MOE)	14,758,944	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,611,567	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	7,653,209
County Clerk	—	Total Other Public Assistance	7,653,209
Grand Jury (Including Audit)	48,000	Total Public Assistance	495,248,285
District Attorney-Prosecution	29,322,099	Education	
District Attorney-Family Support	21,240,460	Total School Administration	—
Public Defender	11,740,018	Total Library Services	24,767,363
Court Appointed Counsel	4,984,374	Total Agricultural Education	459,921
Other	1,797,869	Total Other Education	—
Total Judicial	85,503,331	Total Education	25,227,284
Total Police Protection	75,944,256	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	2,396,593
Adult Detention	76,752,111	Total Cultural Services	—
Juvenile Detention	33,618,392	Total Veterans Memorial Building	—
Probation	25,588,742	Total Small Craft Harbors	—
Total Detention and Correction	135,959,245	Total Recreation and Cultural	2,396,593
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	22,295,000
Protective Inspection		Total Interest on Long-Term Debt	20,443,702
Agricultural Commissioner	10,267,361	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	42,738,702
Other	576,119	Total General County Expenditures Before Transfers	1,162,917,428
Total Protective Inspection	10,843,480	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	392,907	Operating Transfers Between Funds Other Than	—
Recorder	2,641,276	Governmental and Enterprise	—
Coroner	5,743,306	Total General County Expenditures and Transfers Out	\$ 1,162,917,428
Emergency Services	—		
Planning and Zoning	11,968,897		
Pound	—		
Other	1,163,111		
Total Other Protection	21,909,497		
Total Public Protection	330,159,809		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 421,221,378	\$ 222,394,787	\$ 198,826,591

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 27,610,000	\$ 89,445,000
Pension Obligation Bonds 2004	2004	2006	2034	402,897,749	402,897,749	31,725,000	371,172,749
Total Pension Obligation Bonds				519,952,749	519,952,749	59,335,000	460,617,749
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	39,859,981
Disposal Site Comp Absences	—	—	—	—	—	—	362,305
Postclosure Landfill Liability	—	—	—	—	—	—	33,057,000
Total Other Long-Term Debt Schedule				—	—	—	73,279,286
County Total Bonds and Other Long-Term Debt				\$ 519,952,749	\$ 519,952,749	\$ 59,335,000	\$ 533,897,035
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 109,050,269					

* Maximum Repayment Obligation, Ending 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 2011-12
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	\$ 8,132,615
Total Operating Expenses	11,335,320
Net Operating Income (Loss)	(3,202,705)
Total Non-Operating Revenues	2,638,271
Total Non-Operating Expenses	282,816
Income (Loss) Before Operating Transfers	(847,250)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (847,250)
Current Year Capital Outlay (Enterprise Activity)	\$ 3,317,288

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: In November 1998, county voters approved a 1/8-cent (\$0.00125) local sales tax, referred to as Measure B. This revenue provides funds for improvement of library services throughout Fresno County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure B revenue in the amount of \$13.5 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. Informational Note: The Other Enterprise, Parking, was closed in the prior fiscal year due to the loss of its revenue stream.
Reference: Table 6, Statement of Enterprise/Activity Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Glenn

Taxes				Federal	
Property Taxes				Public Assistance Administration	4,607,877
County Wide Secured and Unsecured	\$	5,378,476		Public Assistance Programs	7,746,781
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		3,223,024		Workforce Investment Act (WIA)	532,975
Voter Approved Indebtedness		—		Community Development Block Grant	444,308
Prior Year Secured and Unsecured		8,747		Health Grants	679,656
Total Property Taxes		8,610,247		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,041,075		Office of Criminal Justice and Planning Programs	148,998
Transportation Tax (Non-Transit)		—		DEA Programs/Drug and Alcohol Programs	744,655
Property Transfer		86,813		District Attorney Programs	471,284
Transient Lodging		2,949		Aging Programs	—
Timber Yield		2,102		Senior Citizens Programs	—
Aircraft		15,843		Road Projects	727,511
Construction Development Taxes		—		Law Enforcement	356,102
Utility Users Tax		—		Other	489,280
Other		—		Total Federal	16,949,427
Total Other Taxes		1,148,782		Other Aid	
Total Taxes		9,759,029		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	977,510
Operations		183,414		Total Other Aid	977,510
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		183,414		Assessments and Tax Collection Fees	38,276
Licenses, Permits and Franchises				Property Tax Administrative Fees	227,248
Animal Licenses		64,756		Auditing and Accounting Fees	15,913
Business Licenses		—		Communication Services	1,042
Construction Permits		272,448		Election Services	5,800
Road Privileges and Permits		12,541		Legal Services	27,780
Zoning Permits		58,333		Planning and Engineering Services	259,720
Franchises		567,739		Agricultural Services	251,768
Other		26,224		Civil Process Services	21,737
Total Licenses Permits and Franchises		1,002,041		Court Fees and Costs	454,360
Fines, Forfeitures and Penalties				Booking Fees	86
Vehicle Code Fines		565,683		Estate Fees	82,713
Other Court Fines		758,189		Humane Services	118,036
Forfeitures and Penalties		113,554		Law Enforcement Services	264,531
Penalties and Cost on Delinquent Taxes		226,372		Recording Fees	128,970
Total Fines, Forfeitures and Penalties		1,663,798		Road and Street Services	41,806
Revenue from Use of Money and Property				Health Fees	148,174
Interest		54,574		Mental Health Services	64,735
Rents and Concessions		17,075		California Children Services	720
Royalties		7,857		Sanitation Services	—
Total Revenue from the Use of Money and Property		79,506		Institutional Care and Services	152,633
Aid from Other Governmental Agencies				Library Services	—
State				Park and Recreation Fees	—
Highway Users Tax		3,215,168		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	238,088
Realignment from the Vehicle License Fee Fund		2,408,369		Building Maintenance and Grounds	—
Public Assistance Administration		3,436,555		Administrative Services	—
Public Assistance Programs		953,168		Other	1,473,000
Realignment for Social Services		5,034,374		Total Charges for Current Services	4,017,136
Health:				Miscellaneous Revenue	
Aid for Mental Health		2,738,282		Other Sales	2,319
Realignment for Mental Health		881,390		Tobacco Settlement	249,930
Medically Indigent Adults		1,454,501		Welfare Repayments	11,286
Alcohol and Drug Abuse		1,599		Cancelled Warrants	1,835
Other Aid for Health		664,982		Other	591,303
Realignment for Health Services		680,916		Total Miscellaneous Revenue	856,673
Homeowners' Property Tax Relief		78,259		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	443,400
SB90 Mandated Costs		9,054		Proceeds from the Sale of Bonds	—
Public Safety Fund		2,660,904		Other Long-Term Debt Proceeds	620,083
Other:				Total Other Financing Sources	1,063,483
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—		Total General County Revenues Before Transfers	65,703,785
Office of Criminal Justice and Planning Programs		—		Transfers In	
Library		—		Total Transfers In from Enterprises	5,000
District Attorney Programs		242,783		Operating Transfers Between Funds Other Than Governmental and Enterprise	473,621
Law Enforcement		208,539		Total General County Revenues and Transfers In	\$ 66,182,406
Other		4,482,925			
Total State		29,151,768			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Glenn

General		Public Ways and Facilities	
Board of Supervisors	\$ 472,603	Total Roads	7,738,586
Clerk of the Board	180,116	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	652,719	Total Public Ways and Facilities	7,738,586
Finance		Health	
Auditor-Controller	294,169	Total Public Health	4,816,513
Treasurer-Tax Collector	88,936	Total Medical Care	40,251
Assessor	793,728	Total Mental Health	5,547,623
Other	41,855	Total Drug and Alcohol Abuse Services	1,107,705
Total Finance	1,218,688	Total Health	11,512,092
Counsel		Sanitation	
County Counsel	138,410	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	138,410	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	290,633	Administration	7,949,592
Total Communications	—	Aid Programs - Cash (Grants)	4,966,306
Total Property Management	406,674	Total Welfare	12,915,898
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	7,752,876
Courts	—	Other	—
Other	—	Total Social Services	7,752,876
Total Plant Acquisition	—	General Relief	
Total Promotion	6,500	Aid to Indigents	90,224
Total Other General	866,273	Indigent Burial	11,232
Total General	3,579,897	Total General Relief	101,456
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	41,802
Trial Court Maintenance of Effort (MOE)	293,016	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	319,003	Workforce Investment Act (WIA)	532,701
Other Trial Court	410,912	Other	974,490
County Clerk	—	Total Other Public Assistance	1,507,191
Grand Jury (Including Audit)	35,910	Total Public Assistance	22,319,223
District Attorney-Prosecution	708,148	Education	
District Attorney-Family Support	707,832	Total School Administration	—
Public Defender	393,542	Total Library Services	139,381
Court Appointed Counsel	—	Total Agricultural Education	247,130
Other	—	Total Other Education	—
Total Judicial	2,868,363	Total Education	386,511
Total Police Protection	5,098,105	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	3,641,626	Total Cultural Services	—
Juvenile Detention	1,320,967	Total Veterans Memorial Building	—
Probation	1,300,794	Total Small Craft Harbors	—
Total Detention and Correction	6,263,387	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	174	Total Retirement of Long-Term Debt	218,001
Protective Inspection		Total Interest on Long-Term Debt	127,826
Agricultural Commissioner	1,517,583	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	157,390	Total Debt Service	345,827
Other	—	Total General County Expenditures Before Transfers	63,500,344
Total Protective Inspection	1,674,973	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	406,474	Governmental and Enterprise	418,689
Coroner	55,152	Total General County Expenditures and Transfers Out	\$ 63,919,033
Emergency Services	300		
Planning and Zoning	715,465		
Pound	268,225		
Other	267,590		
Total Other Protection	1,713,206		
Total Public Protection	17,618,208		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 36,983,649	\$ 17,051,243	\$ 19,932,406

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ —	\$ 73,097	\$ 36,470
Orland Airport Fuel Facility	2000	—	—	120,000	—	74,667	40,533
HVAC Replacement	2010	—	—	190,000	—	—	101,514
Total State Construction Loans				435,000	—	147,764	178,517
Other Long-Term Debt Schedule							
2008 Ford Crown Victoria	—	—	—	—	—	—	5,635
Cash Advance from Other Funds	—	—	—	—	—	—	800,373
Compensated Absences	—	—	—	—	—	—	1,757,102
Compensated Absences - Ent.	—	—	—	—	—	—	34,355
Ford Expedition-OPD	—	—	—	—	—	—	—
Landfill Closure	—	—	—	—	—	—	11,655,552
Orland Airport S-S Fuel Terminal	—	—	—	—	—	—	—
PPWA Software	—	—	—	—	—	—	6,325
Road Loader/Grader	—	—	—	—	—	—	113,491
Telephone System	—	—	—	—	—	—	—
Willows Airport S-S Fuel Terminal	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	14,372,833
County Total Bonds and Other Long-Term Debt				\$ 435,000	\$ —	\$ 147,764	\$ 14,551,350

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 6,194,191

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 169,180
Local Cash Grants	595,189
State Cash Grants	640,163
Federal Cash Grants	108,906
Other Revenues	843
Total Revenues	<u>1,514,281</u>
Purchased Transportation	555,314
Other Expenses	432,413
Total Expenses	<u>987,727</u>
Net Transit Income (Loss)	<u>526,554</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ 526,554</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	561,142
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ 561,142</u>

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$	526,218
Total Operating Expenses		788,166
Net Operating Income (Loss)		(261,948)
Total Non-Operating Revenue		63,094
Total Non-Operating Expenses		24,622
Income (Loss) Before Operating Transfers		(223,476)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(223,476)
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	\$	2,185,895
Total Operating Expenses		1,620,292
Net Operating Income (Loss)		565,603
Total Non-Operating Revenues		26,611
Total Non-Operating Expenses		26,988
Income (Loss) Before Operating Transfers		565,226
Transfers In from the County		—
Transfers Out to the County		5,000
Net Transfers In (Out)		(5,000)
Net Income (Loss)	\$	560,226
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 2011-12
Statement of County Revenues
County of Humboldt

Taxes			Federal	
Property Taxes			Public Assistance Administration	28,112,987
County Wide Secured and Unsecured	\$	18,042,211	Public Assistance Programs	11,372,339
Less Than County Wide Funds - Secured and Unsecured		4,636,285	Health Administration	827,348
Property Tax In-Lieu of Vehicle License Fees		15,049,202	Workforce Investment Act (WIA)	2,827,112
Voter Approved Indebtedness		—	Community Development Block Grant	5,445,571
Prior Year Secured and Unsecured		98,231	Health Grants	15,104,097
Total Property Taxes		37,825,929	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		5,301,161	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	1,844,086
Property Transfer		644,310	District Attorney Programs	—
Transient Lodging		1,193,382	Aging Programs	—
Timber Yield		564,961	Senior Citizens Programs	—
Aircraft		26,796	Road Projects	1,322,741
Construction Development Taxes		—	Law Enforcement	703,484
Utility Users Tax		—	Other	2,720,253
Other		2,351,752	Total Federal	70,280,018
Total Other Taxes		10,082,362	Other Aid	
Total Taxes		47,908,291	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	411,777
Licenses, Permits and Franchises			Property Tax Administrative Fees	752,414
Animal Licenses		273,978	Auditing and Accounting Fees	60,490
Business Licenses		611,637	Communication Services	—
Construction Permits		891,334	Election Services	232,648
Road Privileges and Permits		81,219	Legal Services	139,833
Zoning Permits		—	Planning and Engineering Services	803,876
Franchises		1,190,086	Agricultural Services	215,543
Other		210,590	Civil Process Services	55,761
Total Licenses Permits and Franchises		3,258,844	Court Fees and Costs	954,680
Fines, Forfeitures and Penalties			Booking Fees	654,334
Vehicle Code Fines		1,360,704	Estate Fees	408,475
Other Court Fines		24,817	Humane Services	284,916
Forfeitures and Penalties		759,083	Law Enforcement Services	538,982
Penalties and Cost on Delinquent Taxes		644,729	Recording Fees	515,876
Total Fines, Forfeitures and Penalties		2,789,333	Road and Street Services	1,756,919
Revenue from Use of Money and Property			Health Fees	2,047,083
Interest		306,734	Mental Health Services	1,082,526
Rents and Concessions		41,134	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		347,868	Institutional Care and Services	864,663
Aid from Other Governmental Agencies			Library Services	64,142
State			Park and Recreation Fees	342,849
Highway Users Tax		5,886,060	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		2,137,409	Building Maintenance and Grounds	—
Public Assistance Administration		16,224,798	Administrative Services	446,841
Public Assistance Programs		2,619,100	Other	129,313
Realignment for Social Services		16,111,657	Total Charges for Current Services	12,763,941
Health:			Miscellaneous Revenue	
Aid for Mental Health		9,592,570	Other Sales	82,688
Realignment for Mental Health		5,226,997	Tobacco Settlement	1,196,439
Medically Indigent Adults		841,412	Welfare Repayments	556,042
Alcohol and Drug Abuse		365,634	Cancelled Warrants	28,354
Other Aid for Health		1,448,891	Other	1,765,152
Realignment for Health Services		2,742,465	Total Miscellaneous Revenue	3,628,675
Homeowners' Property Tax Relief		369,413	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	—
SB90 Mandated Costs		106,385	Proceeds from the Sale of Bonds	—
Public Safety Fund		11,230,500	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		249,850	Total General County Revenues Before Transfers	237,840,021
Office of Criminal Justice and Planning Programs		77,456	Transfers In	
Library		59,808	Total Transfers In from Enterprises	—
District Attorney Programs		4,844,811	Operating Transfers Between Funds Other Than Governmental and Enterprise	2,018,300
Law Enforcement		2,778,335	Total General County Revenues and Transfers In	\$ 239,858,321
Other		13,949,500		
Total State		96,863,051		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Humboldt

General		Public Ways and Facilities	
Board of Supervisors	\$ 889,862	Total Roads	23,462,973
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	903,091	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,792,953	Total Public Ways and Facilities	23,462,973
Finance		Health	
Auditor-Controller	1,129,946	Total Public Health	15,484,459
Treasurer-Tax Collector	966,759	Total Medical Care	2,899,888
Assessor	2,132,741	Total Mental Health	27,788,772
Other	767,906	Total Drug and Alcohol Abuse Services	1,741,264
Total Finance	4,997,352	Total Health	47,914,383
Counsel		Sanitation	
County Counsel	1,387,918	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,387,918	Public Assistance	
Total Personnel	541,597	Welfare	
Total Elections	1,032,724	Administration	53,375,725
Total Communications	—	Aid Programs - Cash (Grants)	9,686,914
Total Property Management	2,472,650	Total Welfare	63,062,639
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	9,227,544
Courts	—	Other	—
Other	636,382	Total Social Services	9,227,544
Total Plant Acquisition	636,382	General Relief	
Total Promotion	203,727	Aid to Indigents	2,683,524
Total Other General	78,755	Indigent Burial	—
Total General	13,144,058	Total General Relief	2,683,524
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	7,203
Trial Court Maintenance of Effort (MOE)	933,601	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	121,376	Workforce Investment Act (WIA)	2,366,609
Other Trial Court	359,519	Other	—
County Clerk	—	Total Other Public Assistance	2,366,609
Grand Jury (Including Audit)	57,377	Total Public Assistance	77,347,519
District Attorney-Prosecution	5,163,833	Education	
District Attorney-Family Support	4,692,897	Total School Administration	—
Public Defender	2,771,360	Total Library Services	3,039,755
Court Appointed Counsel	75,043	Total Agricultural Education	133,866
Other	548,990	Total Other Education	—
Total Judicial	14,723,996	Total Education	3,173,621
Total Police Protection	14,133,157	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	603,547
Adult Detention	11,737,113	Total Cultural Services	—
Juvenile Detention	3,055,467	Total Veterans Memorial Building	32,646
Probation	5,758,313	Total Small Craft Harbors	—
Total Detention and Correction	20,550,893	Total Recreation and Cultural	636,193
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	230,230	Total Retirement of Long-Term Debt	1,116,434
Protective Inspection		Total Interest on Long-Term Debt	643,900
Agricultural Commissioner	760,762	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,220,915	Total Debt Service	1,760,334
Other	—	Total General County Expenditures Before Transfers	236,086,950
Total Protective Inspection	1,981,677	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	954,610	Governmental and Enterprise	4,682,737
Coroner	652,038	Total General County Expenditures and Transfers Out	\$ 240,769,687
Emergency Services	246,697		
Planning and Zoning	13,911,010		
Pound	970,594		
Other	292,967		
Total Other Protection	17,027,916		
Total Public Protection	68,647,869		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 103,697,440	\$ 47,015,405	\$ 56,682,035

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	—	—	—	—	—	—	\$ 2,447
Compensated Absences	—	—	—	—	—	—	16,216,977
Enterprise Compensated Absences	—	—	—	—	—	—	123,808
Total Other Long-Term Debt Schedule				—	—	—	16,343,232
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 16,343,232

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 21,969,125
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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 2011-12
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	\$	2,989,624
Total Operating Expenses		3,001,698
Net Operating Income (Loss)		(12,074)
Total Non-Operating Revenue		321,455
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		309,381
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	309,381
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	\$	850,820
Total Operating Expenses		443,444
Net Operating Income (Loss)		407,376
Total Non-Operating Revenues		—
Total Non-Operating Expenses		184,484
Income (Loss) Before Operating Transfers		222,892
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	222,892
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 2011-12
Statement of County Revenues
County of Imperial

Taxes				Federal	
Property Taxes				Public Assistance Administration	21,895,767
County Wide Secured and Unsecured	\$	12,749,750		Public Assistance Programs	15,439,723
Less Than County Wide Funds - Secured and Unsecured		3,193,418		Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		17,478,762		Workforce Investment Act (WIA)	7,224,254
Voter Approved Indebtedness		—		Community Development Block Grant	424,380
Prior Year Secured and Unsecured		1,972,753		Health Grants	—
Total Property Taxes		35,394,683		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,753,365		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		29,232		DEA Programs/Drug and Alcohol Programs	1,987,010
Property Transfer		332,853		District Attorney Programs	—
Transient Lodging		2,773		Aging Programs	799,164
Timber Yield		—		Senior Citizens Programs	—
Aircraft		55,395		Road Projects	—
Construction Development Taxes		—		Law Enforcement	656,148
Utility Users Tax		—		Other	5,041,118
Other		—		Total Federal	53,467,564
Total Other Taxes		3,173,618		Other Aid	
Total Taxes		38,568,301		Other In-Lieu Taxes	239,567
Special Benefit Assessments				Other Governmental Agencies	411,803
Operations		—		Total Other Aid	651,370
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	771,371
Licenses, Permits and Franchises				Property Tax Administrative Fees	855,223
Animal Licenses		16,468		Auditing and Accounting Fees	96,296
Business Licenses		267,401		Communication Services	—
Construction Permits		1,461,381		Election Services	175,360
Road Privileges and Permits		122,264		Legal Services	375,902
Zoning Permits		149,691		Planning and Engineering Services	93,415
Franchises		293,611		Agricultural Services	845,181
Other		1,782,407		Civil Process Services	54,761
Total Licenses Permits and Franchises		4,093,223		Court Fees and Costs	1,185,216
Fines, Forfeitures and Penalties				Booking Fees	—
Vehicle Code Fines		3,055,821		Estate Fees	142,543
Other Court Fines		1,271,735		Humane Services	17,558
Forfeitures and Penalties		49,357		Law Enforcement Services	1,022,836
Penalties and Cost on Delinquent Taxes		2,613,074		Recording Fees	643,072
Total Fines, Forfeitures and Penalties		6,989,987		Road and Street Services	12,165
Revenue from Use of Money and Property				Health Fees	1,892,385
Interest		1,556,739		Mental Health Services	284,041
Rents and Concessions		1,119,773		California Children Services	1,100
Royalties		—		Sanitation Services	432,108
Total Revenue from the Use of Money and Property		2,676,512		Institutional Care and Services	4,685,154
Aid from Other Governmental Agencies				Library Services	5,865
State				Park and Recreation Fees	71,605
Highway Users Tax		10,276,904		Other:	
Motor Vehicle In-Lieu Tax		74,627		Personnel Services	56,430
Realignment from the Vehicle License Fee Fund		9,565,978		Building Maintenance and Grounds	626,659
Public Assistance Administration		22,493,179		Administrative Services	—
Public Assistance Programs		15,273,911		Other	8,640,352
Realignment for Social Services		9,646,456		Total Charges for Current Services	22,986,598
Health:				Miscellaneous Revenue	
Aid for Mental Health		8,673,543		Other Sales	70,589
Realignment for Mental Health		4,847,939		Tobacco Settlement	2,479,534
Medically Indigent Adults		12,523,656		Welfare Repayments	—
Alcohol and Drug Abuse		705,338		Cancelled Warrants	56,372
Other Aid for Health		6,043,085		Other	3,028,756
Realignment for Health Services		4,025,907		Total Miscellaneous Revenue	5,635,251
Homeowners' Property Tax Relief		188,535		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	20,521
SB90 Mandated Costs		143,862		Proceeds from the Sale of Bonds	—
Public Safety Fund		10,167,605		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	20,521
Supplemental Law Enforcement Services Fund (SLESF/COPS)		82,736		Total General County Revenues Before Transfers	273,958,054
Office of Criminal Justice and Planning Programs		379,583		Transfers In	
Library		10,156		Total Transfers In from Enterprises	—
District Attorney Programs		19,551		Operating Transfers Between Funds Other Than Governmental and Enterprise	220,659
Law Enforcement		6,756,979		Total General County Revenues and Transfers In	\$ 274,178,713
Other		16,969,197			
Total State		138,868,727			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Imperial

General		Public Ways and Facilities	
Board of Supervisors	\$ 734,126	Total Roads	19,864,278
Clerk of the Board	295,843	Total Transportation Terminals	—
Administrative Officer	1,568,413	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,598,382	Total Public Ways and Facilities	19,864,278
Finance		Health	
Auditor-Controller	1,900,045	Total Public Health	18,045,310
Treasurer-Tax Collector	1,470,199	Total Medical Care	—
Assessor	2,247,854	Total Mental Health	26,871,024
Other	300,084	Total Drug and Alcohol Abuse Services	2,267,526
Total Finance	5,918,182	Total Health	47,183,860
Counsel		Sanitation	
County Counsel	2,478,972	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,478,972	Public Assistance	
Total Personnel	1,422,341	Welfare	
Total Elections	851,943	Administration	24,488,155
Total Communications	—	Aid Programs - Cash (Grants)	45,520,978
Total Property Management	4,577,613	Total Welfare	70,009,133
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	14,932,655
Courts	—	Other	—
Other	1,527,568	Total Social Services	14,932,655
Total Plant Acquisition	1,527,568	General Relief	
Total Promotion	—	Aid to Indigents	80,066
Total Other General	490,271	Indigent Burial	54,317
Total General	19,865,272	Total General Relief	134,383
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	135,116
Trial Court Maintenance of Effort (MOE)	1,075,276	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	691,461	Workforce Investment Act (WIA)	7,385,014
Other Trial Court	550,455	Other	2,707,062
County Clerk	—	Total Other Public Assistance	10,092,076
Grand Jury (Including Audit)	53,381	Total Public Assistance	95,303,363
District Attorney-Prosecution	4,644,361	Education	
District Attorney-Family Support	4,116,881	Total School Administration	—
Public Defender	2,465,543	Total Library Services	394,871
Court Appointed Counsel	—	Total Agricultural Education	379,289
Other	2,616,395	Total Other Education	152,896
Total Judicial	16,213,753	Total Education	927,056
Total Police Protection	18,219,142	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	721,728
Adult Detention	14,271,201	Total Cultural Services	—
Juvenile Detention	2,524,348	Total Veterans Memorial Building	—
Probation	5,871,455	Total Small Craft Harbors	—
Total Detention and Correction	22,667,004	Total Recreation and Cultural	721,728
Total Fire Protection	6,459,570	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	3,102,448
Protective Inspection		Total Interest on Long-Term Debt	3,887,743
Agricultural Commissioner	3,477,591	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,090,411	Total Debt Service	6,990,191
Other	—	Total General County Expenditures Before Transfers	276,416,983
Total Protective Inspection	4,568,002	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	643,217	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 276,416,983
Emergency Services	328,305		
Planning and Zoning	1,679,456		
Pound	17,326		
Other	14,765,460		
Total Other Protection	17,433,764		
Total Public Protection	85,561,235		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 113,446,974	\$ 55,193,427	\$ 58,253,547

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 13,785,000	\$ 21,390,000
Pension Bond Series A	2003	2012	2031	33,265,000	33,265,000	715,000	32,550,000
Total Pension Obligation Bonds				68,440,000	68,440,000	14,500,000	53,940,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	11,956,963
Kronos Time Keeping Software/Equip	—	—	—	—	—	—	12,204
New Digital Mail Processor	—	—	—	—	—	—	14,752
Total Other Long-Term Debt Schedule				—	—	—	11,983,919
County Total Bonds and Other Long-Term Debt				\$ 68,440,000	\$ 68,440,000	\$ 14,500,000	\$ 65,923,919

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 16,357,270
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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 2011-12
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	\$	680,476
Total Operating Expenses		1,295,476
Net Operating Income (Loss)		(615,000)
Total Non-Operating Revenue		(800)
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(615,800)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(615,800)
Current Year Capital Outlay (Enterprise Activity)	\$	875,470

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	1,087,587
Total Operating Expenses		2,717,906
Net Operating Income (Loss)		(1,630,319)
Total Non-Operating Revenues		58,359
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(1,571,960)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(1,571,960)
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 2011-12
Statement of County Revenues
County of Inyo

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,819,679
County Wide Secured and Unsecured	\$	11,542,186	Public Assistance Programs	286,710
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		2,102,594	Workforce Investment Act (WIA)	155,523
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		254,519	Health Grants	533,801
Total Property Taxes		13,899,299	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,221,775	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	398,049
Property Transfer		44,257	District Attorney Programs	700,881
Transient Lodging		2,882,005	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		32,485	Road Projects	362,714
Construction Development Taxes		—	Law Enforcement	312,221
Utility Users Tax		—	Other	2,618,243
Other		—	Total Federal	7,187,821
Total Other Taxes		4,180,522	Other Aid	
Total Taxes		18,079,821	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	5,677,389
Operations		—	Total Other Aid	5,677,389
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	165,135
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		26,236	Auditing and Accounting Fees	1,491,163
Business Licenses		39,659	Communication Services	—
Construction Permits		111,875	Election Services	15,257
Road Privileges and Permits		61,607	Legal Services	21,668
Zoning Permits		13,900	Planning and Engineering Services	858,447
Franchises		135,618	Agricultural Services	72,768
Other		118,570	Civil Process Services	5,835
Total Licenses Permits and Franchises		507,465	Court Fees and Costs	186,131
Fines, Forfeitures and Penalties			Booking Fees	5,853
Vehicle Code Fines		—	Estate Fees	8,064
Other Court Fines		1,726,351	Humane Services	—
Forfeitures and Penalties		—	Law Enforcement Services	152,398
Penalties and Cost on Delinquent Taxes		38,554	Recording Fees	114,649
Total Fines, Forfeitures and Penalties		1,764,905	Road and Street Services	190,815
Revenue from Use of Money and Property			Health Fees	370,850
Interest		253,324	Mental Health Services	937,489
Rents and Concessions		164,978	California Children Services	—
Royalties		266,458	Sanitation Services	—
Total Revenue from the Use of Money and Property		684,760	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	1,368
State			Park and Recreation Fees	209,152
Highway Users Tax		3,916,145	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,872,319	Building Maintenance and Grounds	32,355
Public Assistance Administration		1,986,682	Administrative Services	—
Public Assistance Programs		326,497	Other	936,557
Realignment for Social Services		2,699,291	Total Charges for Current Services	5,775,954
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,615,825	Other Sales	21,020
Realignment for Mental Health		1,008,981	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		14,039	Cancelled Warrants	—
Other Aid for Health		370,930	Other	253,333
Realignment for Health Services		441,284	Total Miscellaneous Revenue	274,353
Homeowners' Property Tax Relief		78,774	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	—
SB90 Mandated Costs		21,756	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,978,007	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		128,089	Total General County Revenues Before Transfers	61,527,349
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		286,280	Operating Transfers Between Funds Other Than Governmental and Enterprise	227,518
Law Enforcement		762,191	Total General County Revenues and Transfers In	\$ 61,754,867
Other		4,067,791		
Total State		21,574,881		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Inyo

General		Public Ways and Facilities	
Board of Supervisors	\$ 529,528	Total Roads	5,594,343
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	700,563	Total Transportation Systems	—
Other	63,795	Total Parking Facilities	—
Total Legislative and Administrative	1,293,886	Total Public Ways and Facilities	5,594,343
Finance		Health	
Auditor-Controller	826,407	Total Public Health	4,310,892
Treasurer-Tax Collector	421,262	Total Medical Care	—
Assessor	800,052	Total Mental Health	3,471,431
Other	164,716	Total Drug and Alcohol Abuse Services	718,563
Total Finance	2,212,437	Total Health	8,500,886
Counsel		Sanitation	
County Counsel	740,013	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	740,013	Public Assistance	
Total Personnel	701,499	Welfare	
Total Elections	195,262	Administration	4,886,216
Total Communications	—	Aid Programs - Cash (Grants)	1,511,722
Total Property Management	1,324,343	Total Welfare	6,397,938
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	—	Total Social Services	—
Total Plant Acquisition	—	General Relief	
Total Promotion	356,881	Aid to Indigents	143,715
Total Other General	4,582,134	Indigent Burial	—
Total General	11,406,455	Total General Relief	143,715
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	108,708
Trial Court Maintenance of Effort (MOE)	610,438	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	201,556	Workforce Investment Act (WIA)	153,790
Other Trial Court	88,305	Other	—
County Clerk	268,053	Total Other Public Assistance	153,790
Grand Jury (Including Audit)	23,382	Total Public Assistance	6,804,151
District Attorney-Prosecution	1,611,836	Education	
District Attorney-Family Support	882,218	Total School Administration	—
Public Defender	790,617	Total Library Services	591,288
Court Appointed Counsel	—	Total Agricultural Education	101,964
Other	27,871	Total Other Education	—
Total Judicial	4,504,276	Total Education	693,252
Total Police Protection	6,277,135	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	616,180
Adult Detention	3,908,469	Total Cultural Services	213,953
Juvenile Detention	2,058,218	Total Veterans Memorial Building	—
Probation	1,336,808	Total Small Craft Harbors	—
Total Detention and Correction	7,303,495	Total Recreation and Cultural	830,133
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	408,151	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	279,878	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	57,005,250
Total Protective Inspection	688,029	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	269,442
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	94,563	Governmental and Enterprise	3,704,474
Coroner	114,025	Total General County Expenditures and Transfers Out	\$ 60,979,166
Emergency Services	178,297		
Planning and Zoning	919,709		
Pound	545,860		
Other	2,550,641		
Total Other Protection	4,403,095		
Total Public Protection	23,176,030		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 34,511,989	\$ 15,949,131	\$ 18,562,858

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	—	—	—	—	—	—	\$ 1,411,053
Compensated Absences - Enterprise	—	—	—	—	—	—	67,046
Diesel Roll Off Truck - Solid Waste	—	—	—	—	—	—	93,347
Insurance Claims Liability	—	—	—	—	—	—	303,000
Landfill Closure & Postclosure	—	—	—	—	—	—	4,943,108
Total Other Long-Term Debt Schedule				—	—	—	6,817,554
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 6,817,554

**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 2011-12
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Inyo

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,324,569
Total Operating Expenses	1,534,957
Net Operating Income (Loss)	(210,388)
Total Non-Operating Revenue	80,871
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(129,517)
Transfers In from the County	87,666
Transfers Out to the County	—
Net Transfers In (Out)	87,666
Net Income (Loss)	\$ (41,851)
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	\$ 1,151,556
Total Operating Expenses	2,221,661
Net Operating Income (Loss)	(1,070,105)
Total Non-Operating Revenues	1,359,573
Total Non-Operating Expenses	1,512,000
Income (Loss) Before Operating Transfers	(1,222,532)
Transfers In from the County	169,397
Transfers Out to the County	—
Net Transfers In (Out)	169,397
Net Income (Loss)	\$ (1,053,135)
Current Year Capital Outlay (Enterprise Activity)	\$ 216,899

Other Enterprise Statement of Revenues and Expenses: Mosquito Abatement

Total Operating Revenue	\$ 470,670
Total Operating Expense	447,578
Net Operating Income (Loss)	23,092
Total Non-Operating Revenue	416
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	23,508
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 23,508
Current Year Capital Outlay	\$ 12,456

Other Enterprise Statement of Revenues and Expenses: Water

Total Operating Revenue	\$ 414,220
Total Operating Expense	451,388
Net Operating Income (Loss)	(37,168)
Total Non-Operating Revenue	878
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(36,290)
Transfers In from the County	12,379
Transfers Out to the County	—
Net Transfers In (Out)	12,379
Net Income (Loss)	\$ (23,911)
Current Year Capital Outlay	\$ 15,191

Comments

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Kern

Taxes				Federal	
Property Taxes				Public Assistance Administration	91,392,737
County Wide Secured and Unsecured	\$	172,854,242		Public Assistance Programs	106,214,881
Less Than County Wide Funds - Secured and Unsecured		79,407,053		Health Administration	1,334,335
Property Tax In-Lieu of Vehicle License Fees		92,659,717		Workforce Investment Act (WIA)	15,684,720
Voter Approved Indebtedness		—		Community Development Block Grant	12,676,869
Prior Year Secured and Unsecured		466,077		Health Grants	4,596,113
Total Property Taxes		345,387,089		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	2,286,013
Sales and Use Taxes		57,681,916		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		3,628,133		DEA Programs/Drug and Alcohol Programs	—
Property Transfer		2,555,726		District Attorney Programs	15,116,069
Transient Lodging		1,732,188		Aging Programs	2,562,139
Timber Yield		80,050		Senior Citizens Programs	—
Aircraft		84,734		Road Projects	8,712,035
Construction Development Taxes		—		Law Enforcement	6,387,761
Utility Users Tax		—		Other	8,163,149
Other		1,317,000		Total Federal	275,126,821
Total Other Taxes		67,079,747		Other Aid	
Total Taxes		412,466,836		Other In-Lieu Taxes	47,880
Special Benefit Assessments				Other Governmental Agencies	4,176,506
Operations		—		Total Other Aid	4,224,386
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	1,853,878
Licenses, Permits and Franchises				Property Tax Administrative Fees	969,677
Animal Licenses		389,593		Auditing and Accounting Fees	2,961,640
Business Licenses		3,427,424		Communication Services	163,104
Construction Permits		12,763,331		Election Services	188,591
Road Privileges and Permits		3		Legal Services	3,778,649
Zoning Permits		508,353		Planning and Engineering Services	4,899,969
Franchises		7,013,916		Agricultural Services	1,718,977
Other		526,410		Civil Process Services	938,726
Total Licenses Permits and Franchises		24,629,030		Court Fees and Costs	16,402,552
Fines, Forfeitures and Penalties				Booking Fees	1,271,387
Vehicle Code Fines		2,065,182		Estate Fees	241,042
Other Court Fines		12,994,697		Humane Services	924,326
Forfeitures and Penalties		871,495		Law Enforcement Services	3,711,920
Penalties and Cost on Delinquent Taxes		8,814,848		Recording Fees	4,501,096
Total Fines, Forfeitures and Penalties		24,746,222		Road and Street Services	2,814,962
Revenue from Use of Money and Property				Health Fees	4,570,716
Interest		15,846,957		Mental Health Services	1,378,522
Rents and Concessions		465,263		California Children Services	7,380
Royalties		281,999		Sanitation Services	—
Total Revenue from the Use of Money and Property		16,594,219		Institutional Care and Services	39,136,045
Aid from Other Governmental Agencies				Library Services	383,556
State				Park and Recreation Fees	1,344,056
Highway Users Tax		25,398,966		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	19,650
Realignment from the Vehicle License Fee Fund		20,420,159		Building Maintenance and Grounds	106,963
Public Assistance Administration		36,627,224		Administrative Services	—
Public Assistance Programs		54,309,140		Other	29,211,092
Realignment for Social Services		72,469,552		Total Charges for Current Services	123,498,476
Health:				Miscellaneous Revenue	
Aid for Mental Health		38,546,269		Other Sales	127,125
Realignment for Mental Health		20,970,605		Tobacco Settlement	—
Medically Indigent Adults		—		Welfare Repayments	1,592,233
Alcohol and Drug Abuse		479,107		Cancelled Warrants	32,050
Other Aid for Health		13,236,012		Other	8,303,788
Realignment for Health Services		8,312,028		Total Miscellaneous Revenue	10,055,196
Homeowners' Property Tax Relief		2,218,599		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	409,325
SB90 Mandated Costs		832,131		Proceeds from the Sale of Bonds	—
Public Safety Fund		84,253,588		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	409,325
Supplemental Law Enforcement Services Fund (SLESF/COPS)		676,128		Total General County Revenues Before Transfers	1,318,930,062
Office of Criminal Justice and Planning Programs		3,256,119		Transfers In	
Library		48,540		Total Transfers In from Enterprises	—
District Attorney Programs		—		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		3,761,533		Total General County Revenues and Transfers In	\$ 1,318,930,062
Other		41,363,851			
Total State		427,179,551			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Kern

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,132,923	Total Roads	73,034,736
Clerk of the Board	728,644	Total Transportation Terminals	—
Administrative Officer	2,387,014	Total Transportation Systems	—
Other	2,898,833	Total Parking Facilities	—
Total Legislative and Administrative	8,147,414	Total Public Ways and Facilities	73,034,736
Finance		Health	
Auditor-Controller	4,965,171	Total Public Health	42,237,829
Treasurer-Tax Collector	4,825,998	Total Medical Care	1,668,924
Assessor	9,653,393	Total Mental Health	87,801,160
Other	910,465	Total Drug and Alcohol Abuse Services	11,966,035
Total Finance	20,355,027	Total Health	143,673,948
Counsel		Sanitation	
County Counsel	4,297,669	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,297,669	Public Assistance	
Total Personnel	2,007,872	Welfare	
Total Elections	3,009,991	Administration	142,343,269
Total Communications	926,232	Aid Programs - Cash (Grants)	190,916,068
Total Property Management	17,857,422	Total Welfare	333,259,337
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	3,900,960
Courts	—	Other	—
Other	9,776,174	Total Social Services	3,900,960
Total Plant Acquisition	9,776,174	General Relief	
Total Promotion	564,496	Aid to Indigents	179,593
Total Other General	11,023,021	Indigent Burial	—
Total General	77,965,318	Total General Relief	179,593
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	702,537
Trial Court Maintenance of Effort (MOE)	14,481,563	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	3,382,678	Workforce Investment Act (WIA)	15,746,766
Other Trial Court	10,539,462	Other	31,569,369
County Clerk	321,105	Total Other Public Assistance	47,316,135
Grand Jury (Including Audit)	233,926	Total Public Assistance	385,358,562
District Attorney-Prosecution	24,764,012	Education	
District Attorney-Family Support	21,301,052	Total School Administration	—
Public Defender	18,971,165	Total Library Services	7,123,111
Court Appointed Counsel	—	Total Agricultural Education	374,742
Other	—	Total Other Education	—
Total Judicial	93,994,963	Total Education	7,497,853
Total Police Protection	89,752,120	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	11,297,317
Adult Detention	73,414,857	Total Cultural Services	—
Juvenile Detention	28,791,523	Total Veterans Memorial Building	132,514
Probation	32,434,924	Total Small Craft Harbors	—
Total Detention and Correction	134,641,304	Total Recreation and Cultural	11,429,831
Total Fire Protection	119,285,040	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	29,849,428
Protective Inspection		Total Interest on Long-Term Debt	19,963,127
Agricultural Commissioner	6,041,400	Total Interest on Short-Term Notes and Warrants	5,966,666
Building Inspector	5,742,538	Total Debt Service	55,779,221
Other	—	Total General County Expenditures Before Transfers	1,222,980,013
Total Protective Inspection	11,783,938	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	36,939,070
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	2,748,980	Total General County Expenditures and Transfers Out	\$ 1,259,919,083
Coroner	2,905,336		
Emergency Services	—		
Planning and Zoning	6,519,833		
Pound	6,042,282		
Other	566,748		
Total Other Protection	18,783,179		
Total Public Protection	468,240,544		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 864,806,952	\$ 377,085,146	\$ 487,721,806

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 34,040,379	\$ 33,717,610	\$ 14,619,659	\$ 19,097,951
Pension Obligation Bonds	1995	1997	2022	227,173,085	186,116,800	81,042,551	105,074,249
Unfunded Actuarial Pension Liab - Ent	2003	2007	2023	34,898,243	28,368,610	2,126,770	26,241,840
Unfunded Actuarial Pension Liability	2003	2007	2023	288,177,067	201,526,351	15,570,925	185,955,426
POB 2008 Enterprise	2009	2027	2028	6,049,888	5,967,253	—	5,967,253
POB 2008 Governmental	2009	2027	2028	42,285,264	42,285,264	—	42,285,264
Total Pension Obligation Bonds				632,623,926	497,981,888	113,359,905	384,621,983
Special Assessment Bonds							
1915 Act Bond	1972	1990	2009	400,000	15,000	15,000	—
SW Shafter Water Project	2001	2001	2040	237,550	16,000	16,000	—
Total Special Assessment Bonds				637,550	31,000	31,000	—
Federal Construction Loans							
Rexland Acres Sewer Project	2006	—	—	6,409,611	—	102,000	—
Total Federal Construction Loans				6,409,611	—	102,000	—
Other Long-Term Debt Schedule							
2011 Governmental COP Refunding	—	—	—	—	—	—	5,687,541
2011 KMC Enterprise COP Refunding	—	—	—	—	—	—	7,787,459
2011 Refunding COP Waste	—	—	—	—	—	—	9,120,000
Capital Lease Purchase Agreement	—	—	—	—	—	—	2,686,463
Closure/Postclosure Liability	—	—	—	—	—	—	74,513,405
Comp Absences	—	—	—	—	—	—	53,654,036
Compensated Absences	—	—	—	—	—	—	17,419,960
Detention Facility Improvements	—	—	—	—	—	—	440,188
Phillips Monitoring System	—	—	—	—	—	—	1,833,130
Professional Liability	—	—	—	—	—	—	5,880,707
Public Protection Aircrafts	—	—	—	—	—	—	4,515,000
QEBC- Energy	—	—	—	—	—	—	4,231,461
Sheriff Patrol Vehicles	—	—	—	—	—	—	3,114,512
Sheriff Vehicles	—	—	—	—	—	—	1,445,093
Total Other Long-Term Debt Schedule				—	—	—	192,328,955
County Total Bonds and Other Long-Term Debt				\$ 639,671,087	\$ 498,012,888	\$ 113,492,905	\$ 576,950,938
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 203,299,358					

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

Table 6. Counties Annual Report — Fiscal Year 2011-12

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 618,960,601
Total Deductions from Revenues	<u>515,256,429</u>
Net Patient Revenue	<u>103,704,172</u>
Total Other Operating Revenues	<u>13,879,847</u>
Total Operating Revenue	<u>117,584,019</u>
Total Operating Expenses	<u>277,514,948</u>
Net Operating Income (Loss)	<u>(159,930,929)</u>
Total Non-Operating Revenue	125,796,357
Total Non-Operating Expenses	<u>2,823,752</u>
Net Non-Operating Income	<u>122,972,605</u>
Net Income Before Extraordinary Items	<u>(36,958,324)</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>(36,958,324)</u>
Transfers In from the County	36,939,070
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>36,939,070</u>
Net Income (Loss)	<u>\$ (19,254)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 899,092
Local Cash Grants	5,467,916
State Cash Grants	217,556
Federal Cash Grants	2,791,118
Other Revenues	<u>101,614</u>
Total Revenues	<u>9,477,296</u>
Purchased Transportation	4,168,611
Other Expenses	<u>4,076,447</u>
Total Expenses	<u>8,245,058</u>
Net Transit Income (Loss)	<u>1,232,238</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ 1,232,238</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	1,155,958
Total Federal Capital Grants	—
Non-Governmental Donations	<u>\$ —</u>
Total Capital Additions to Equity	<u>\$ 1,155,958</u>

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Kern

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 4,134,725
Total Operating Expenses	6,386,772
Net Operating Income (Loss)	(2,252,047)
Total Non-Operating Revenue	2,201,482
Total Non-Operating Expenses	430,862
Income (Loss) Before Operating Transfers	(481,427)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (481,427)
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	\$ 45,593,099
Total Operating Expenses	41,596,784
Net Operating Income (Loss)	3,996,315
Total Non-Operating Revenues	2,654,616
Total Non-Operating Expenses	574,097
Income (Loss) Before Operating Transfers	6,076,834
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 6,076,834
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Golf Course

Total Operating Revenue	\$ 492,468
Total Operating Expense	328,638
Net Operating Income (Loss)	163,830
Total Non-Operating Revenue	14,886
Total Non-Operating Expenses	38,504
Income (Loss) Before Operating Transfers	140,212
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 140,212
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Kings

Taxes				Federal	
Property Taxes				Public Assistance Administration	11,522,145
County Wide Secured and Unsecured	\$	16,798,561		Public Assistance Programs	14,157,178
Less Than County Wide Funds - Secured and Unsecured		5,262,280		Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		17,748,630		Workforce Investment Act (WIA)	4,080,589
Voter Approved Indebtedness		—		Community Development Block Grant	371,368
Prior Year Secured and Unsecured		541,021		Health Grants	122,835
Total Property Taxes		40,350,492		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,665,163		Office of Criminal Justice and Planning Programs	47,619
Transportation Tax (Non-Transit)		—		DEA Programs/Drug and Alcohol Programs	—
Property Transfer		289,146		District Attorney Programs	—
Transient Lodging		279,609		Aging Programs	—
Timber Yield		—		Senior Citizens Programs	—
Aircraft		54,708		Road Projects	—
Construction Development Taxes		—		Law Enforcement	—
Utility Users Tax		—		Other	3,818,151
Other		1,539,857		Total Federal	34,119,885
Total Other Taxes		4,828,483		Other Aid	
Total Taxes		45,178,975		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	3,300,153
Operations		—		Total Other Aid	3,300,153
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	593,542
Licenses, Permits and Franchises				Property Tax Administrative Fees	1,136,964
Animal Licenses		29,268		Auditing and Accounting Fees	41,394
Business Licenses		575		Communication Services	190,127
Construction Permits		266,370		Election Services	38,375
Road Privileges and Permits		—		Legal Services	197,592
Zoning Permits		52,188		Planning and Engineering Services	560,274
Franchises		945,373		Agricultural Services	299,967
Other		18,635		Civil Process Services	88,328
Total Licenses Permits and Franchises		1,312,409		Court Fees and Costs	2,178,477
Fines, Forfeitures and Penalties				Booking Fees	—
Vehicle Code Fines		478,087		Estate Fees	223,839
Other Court Fines		189,955		Humane Services	9,704
Forfeitures and Penalties		286,150		Law Enforcement Services	1,076,525
Penalties and Cost on Delinquent Taxes		395,609		Recording Fees	299,697
Total Fines, Forfeitures and Penalties		1,349,801		Road and Street Services	—
Revenue from Use of Money and Property				Health Fees	891,669
Interest		791,732		Mental Health Services	33,053
Rents and Concessions		448,308		California Children Services	220
Royalties		—		Sanitation Services	—
Total Revenue from the Use of Money and Property		1,240,040		Institutional Care and Services	316,504
Aid from Other Governmental Agencies				Library Services	33,766
State				Park and Recreation Fees	33,823
Highway Users Tax		4,720,198		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	51,538
Realignment from the Vehicle License Fee Fund		6,404,061		Building Maintenance and Grounds	—
Public Assistance Administration		9,152,179		Administrative Services	2,018,538
Public Assistance Programs		20,237,564		Other	123,169
Realignment for Social Services		5,102,380		Total Charges for Current Services	10,437,085
Health:				Miscellaneous Revenue	
Aid for Mental Health		10,503,874		Other Sales	501,659
Realignment for Mental Health		3,748,676		Tobacco Settlement	—
Medically Indigent Adults		—		Welfare Repayments	4,813
Alcohol and Drug Abuse		1,448,583		Cancelled Warrants	21,412
Other Aid for Health		2,611,305		Other	3,263,190
Realignment for Health Services		1,432,931		Total Miscellaneous Revenue	3,791,074
Homeowners' Property Tax Relief		297,182		Other Financing Sources	
Open Space Tax Relief		623,560		Sale of Fixed Assets	—
SB90 Mandated Costs		1,704,029		Proceeds from the Sale of Bonds	—
Public Safety Fund		6,319,781		Other Long-Term Debt Proceeds	4,146,889
Other:				Total Other Financing Sources	4,146,889
Supplemental Law Enforcement Services Fund (SLESF/COPS)		306,516		Total General County Revenues Before Transfers	186,635,959
Office of Criminal Justice and Planning Programs		87,763		Transfers In	
Library		—		Total Transfers In from Enterprises	—
District Attorney Programs		—		Operating Transfers Between Funds Other Than Governmental and Enterprise	5,835,703
Law Enforcement		1,290,365		Total General County Revenues and Transfers In	\$ 192,471,662
Other		5,768,701			
Total State		81,759,648			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Kings

General		Public Ways and Facilities	
Board of Supervisors	\$ 692,038	Total Roads	6,529,503
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	626,829	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,318,867	Total Public Ways and Facilities	6,529,503
Finance		Health	
Auditor-Controller	2,224,420	Total Public Health	10,090,846
Treasurer-Tax Collector	—	Total Medical Care	3,366,610
Assessor	2,016,019	Total Mental Health	12,340,723
Other	—	Total Drug and Alcohol Abuse Services	1,095,035
Total Finance	4,240,439	Total Health	26,893,214
Counsel		Sanitation	
County Counsel	862,022	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	862,022	Public Assistance	
Total Personnel	981,308	Welfare	
Total Elections	684,201	Administration	23,825,155
Total Communications	1,394,459	Aid Programs - Cash (Grants)	29,092,220
Total Property Management	2,955,616	Total Welfare	52,917,375
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	78,372
Other	3,369,085	Total Social Services	78,372
Total Plant Acquisition	3,369,085	General Relief	
Total Promotion	120,444	Aid to Indigents	32,958
Total Other General	4,144,109	Indigent Burial	36,000
Total General	20,070,550	Total General Relief	68,958
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	429,910
Trial Court Maintenance of Effort (MOE)	759,716	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	6,849,434
Other Trial Court	285,213	Other	1,558,764
County Clerk	—	Total Other Public Assistance	8,408,198
Grand Jury (Including Audit)	106,046	Total Public Assistance	61,902,813
District Attorney-Prosecution	5,531,978	Education	
District Attorney-Family Support	3,889,522	Total School Administration	—
Public Defender	398,194	Total Library Services	1,701,942
Court Appointed Counsel	2,279,449	Total Agricultural Education	149,482
Other	21,458	Total Other Education	—
Total Judicial	13,271,576	Total Education	1,851,424
Total Police Protection	11,214,449	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,813,569
Adult Detention	10,041,401	Total Cultural Services	—
Juvenile Detention	4,968,812	Total Veterans Memorial Building	—
Probation	6,336,428	Total Small Craft Harbors	—
Total Detention and Correction	21,346,641	Total Recreation and Cultural	1,813,569
Total Fire Protection	9,620,605	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	666,947
Protective Inspection		Total Interest on Long-Term Debt	804,093
Agricultural Commissioner	2,180,105	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	457,270	Total Debt Service	1,471,040
Other	—	Total General County Expenditures Before Transfers	180,967,549
Total Protective Inspection	2,637,375	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	40,321	Operating Transfers Between Funds Other Than	—
Recorder	454,301	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 180,967,549
Emergency Services	—		
Planning and Zoning	1,021,707		
Pound	828,461		
Other	—		
Total Other Protection	2,344,790		
Total Public Protection	60,435,436		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 119,058,758	\$ 36,686,000	\$ 82,372,758

County of Kings

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

Is this activity accounted for as an enterprise?

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 2011-12
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 2011-12
Statement of County Revenues
County of Lake

Taxes			Federal	
Property Taxes			Public Assistance Administration	2,897,556
County Wide Secured and Unsecured	\$	16,414,019	Public Assistance Programs	11,888,578
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		6,578,037	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		901,853	Health Grants	445,726
Total Property Taxes		23,893,909	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,616,216	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	226,922
Property Transfer		218,292	District Attorney Programs	—
Transient Lodging		601,015	Aging Programs	—
Timber Yield		455	Senior Citizens Programs	—
Aircraft		18,765	Road Projects	—
Construction Development Taxes		—	Law Enforcement	589,450
Utility Users Tax		—	Other	3,798,409
Other		—	Total Federal	19,846,641
Total Other Taxes		3,454,743	Other Aid	
Total Taxes		27,348,652	Other In-Lieu Taxes	50,000
Special Benefit Assessments			Other Governmental Agencies	268,541
Operations		—	Total Other Aid	318,541
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	746,614
Licenses, Permits and Franchises			Property Tax Administrative Fees	505,503
Animal Licenses		28,370	Auditing and Accounting Fees	1,704,312
Business Licenses		26,371	Communication Services	321,673
Construction Permits		234,558	Election Services	64,441
Road Privileges and Permits		96,125	Legal Services	96,097
Zoning Permits		24,805	Planning and Engineering Services	1,164,662
Franchises		634,372	Agricultural Services	11,068
Other		674,370	Civil Process Services	40,115
Total Licenses Permits and Franchises		1,718,971	Court Fees and Costs	78,266
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		498,786	Estate Fees	89,859
Other Court Fines		129,080	Humane Services	142,036
Forfeitures and Penalties		97,409	Law Enforcement Services	419,912
Penalties and Cost on Delinquent Taxes		567,181	Recording Fees	312,090
Total Fines, Forfeitures and Penalties		1,292,456	Road and Street Services	101,065
Revenue from Use of Money and Property			Health Fees	364,514
Interest		420,842	Mental Health Services	28,173
Rents and Concessions		272,075	California Children Services	300
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		692,917	Institutional Care and Services	154,196
Aid from Other Governmental Agencies			Library Services	21,099
State			Park and Recreation Fees	12,839
Highway Users Tax		3,666,242	Other:	
Motor Vehicle In-Lieu Tax		26,971	Personnel Services	1,653,590
Realignment from the Vehicle License Fee Fund		1,099,740	Building Maintenance and Grounds	—
Public Assistance Administration		2,350,028	Administrative Services	—
Public Assistance Programs		9,114,080	Other	2,577,204
Realignment for Social Services		5,942,485	Total Charges for Current Services	10,609,628
Health:			Miscellaneous Revenue	
Aid for Mental Health		8,373,237	Other Sales	42,842
Realignment for Mental Health		—	Tobacco Settlement	574,739
Medically Indigent Adults		—	Welfare Repayments	17,625
Alcohol and Drug Abuse		660,396	Cancelled Warrants	30,979
Other Aid for Health		1,967,644	Other	2,391,828
Realignment for Health Services		658,485	Total Miscellaneous Revenue	3,058,013
Homeowners' Property Tax Relief		213,041	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	9,155
SB90 Mandated Costs		85,166	Proceeds from the Sale of Bonds	—
Public Safety Fund		7,656,596	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	9,155
Supplemental Law Enforcement Services Fund (SLESF/COPS)		135,297	Total General County Revenues Before Transfers	113,343,381
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		118,384	Total Transfers In from Enterprises	125
District Attorney Programs		736,892	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,996,295	Total General County Revenues and Transfers In	\$ 113,343,506
Other		3,647,428		
Total State		48,448,407		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Lake

General		Public Ways and Facilities	
Board of Supervisors	\$ 454,729	Total Roads	8,760,056
Clerk of the Board	91,760	Total Transportation Terminals	—
Administrative Officer	508,776	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,055,265	Total Public Ways and Facilities	8,760,056
Finance		Health	
Auditor-Controller	845,146	Total Public Health	4,774,567
Treasurer-Tax Collector	1,038,953	Total Medical Care	—
Assessor	971,714	Total Mental Health	8,427,778
Other	86,812	Total Drug and Alcohol Abuse Services	1,737,388
Total Finance	2,942,625	Total Health	14,939,733
Counsel		Sanitation	
County Counsel	734,960	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	734,960	Public Assistance	
Total Personnel	523,596	Welfare	
Total Elections	572,525	Administration	14,430,298
Total Communications	12,332	Aid Programs - Cash (Grants)	20,562,992
Total Property Management	3,307,319	Total Welfare	34,993,290
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,175,206
Courts	—	Other	—
Other	2,124,810	Total Social Services	1,175,206
Total Plant Acquisition	2,124,810	General Relief	
Total Promotion	682,394	Aid to Indigents	187,739
Total Other General	3,260,561	Indigent Burial	30,361
Total General	15,216,387	Total General Relief	218,100
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	213,990
Trial Court Maintenance of Effort (MOE)	133,003	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	40,875	Workforce Investment Act (WIA)	—
Other Trial Court	143,371	Other	742,265
County Clerk	—	Total Other Public Assistance	742,265
Grand Jury (Including Audit)	58,153	Total Public Assistance	37,342,851
District Attorney-Prosecution	2,741,723	Education	
District Attorney-Family Support	2,321,094	Total School Administration	—
Public Defender	1,169,952	Total Library Services	995,884
Court Appointed Counsel	—	Total Agricultural Education	187,903
Other	639,329	Total Other Education	—
Total Judicial	7,247,500	Total Education	1,183,787
Total Police Protection	9,465,194	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,480,559
Adult Detention	7,705,749	Total Cultural Services	154,005
Juvenile Detention	1,452,458	Total Veterans Memorial Building	—
Probation	2,758,987	Total Small Craft Harbors	—
Total Detention and Correction	11,917,194	Total Recreation and Cultural	1,634,564
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	601,743	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	735,560	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	111,597,871
Total Protective Inspection	1,337,303	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	18,500
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	396,542	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 111,616,371
Emergency Services	218,762		
Planning and Zoning	1,055,358		
Pound	792,310		
Other	90,330		
Total Other Protection	2,553,302		
Total Public Protection	32,520,493		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 59,071,679	\$ 30,233,955	\$ 28,837,724

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	—	—	—	—	—	—	\$ 3,226,538
Postclosure Landfill Liability	—	—	—	—	—	—	4,930,767
Total Other Long-Term Debt Schedule				—	—	—	8,157,305
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 8,157,305

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 2011-12
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	\$	32,538
Total Operating Expenses		33,477
Net Operating Income (Loss)		(939)
Total Non-Operating Revenue		20,127
Total Non-Operating Expenses		33,063
Income (Loss) Before Operating Transfers		(13,875)
Transfers In from the County		18,500
Transfers Out to the County		125
Net Transfers In (Out)		18,375
Net Income (Loss)	\$	4,500
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	\$	1,963,136
Total Operating Expenses		1,692,042
Net Operating Income (Loss)		271,094
Total Non-Operating Revenues		56,177
Total Non-Operating Expenses		184,115
Income (Loss) Before Operating Transfers		143,156
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	143,156
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 2011-12
Statement of County Revenues
County of Lassen

Taxes				Federal	
Property Taxes				Public Assistance Administration	2,342,879
County Wide Secured and Unsecured	\$	4,361,928		Public Assistance Programs	1,939,784
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		3,545,678		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—		Community Development Block Grant	—
Prior Year Secured and Unsecured		8,276		Health Grants	265,437
Total Property Taxes		7,915,882		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		919,422		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—		DEA Programs/Drug and Alcohol Programs	448,604
Property Transfer		52,609		District Attorney Programs	577,984
Transient Lodging		39,808		Aging Programs	—
Timber Yield		52,937		Senior Citizens Programs	—
Aircraft		—		Road Projects	127,320
Construction Development Taxes		—		Law Enforcement	204,958
Utility Users Tax		—		Other	2,290,841
Other		—		Total Federal	8,197,807
Total Other Taxes		1,064,776		Other Aid	
Total Taxes		8,980,658		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	134,641
Operations		—		Total Other Aid	134,641
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	43,353
Licenses, Permits and Franchises				Property Tax Administrative Fees	143,696
Animal Licenses		11,970		Auditing and Accounting Fees	211,889
Business Licenses		—		Communication Services	216,753
Construction Permits		117,250		Election Services	35,048
Road Privileges and Permits		7,055		Legal Services	145,822
Zoning Permits		2,586		Planning and Engineering Services	11,573
Franchises		38,426		Agricultural Services	73,255
Other		56,499		Civil Process Services	21,864
Total Licenses Permits and Franchises		233,786		Court Fees and Costs	34,573
Fines, Forfeitures and Penalties				Booking Fees	1,732
Vehicle Code Fines		—		Estate Fees	—
Other Court Fines		983,840		Humane Services	48,661
Forfeitures and Penalties		29,833		Law Enforcement Services	24,065
Penalties and Cost on Delinquent Taxes		335,369		Recording Fees	74,745
Total Fines, Forfeitures and Penalties		1,349,042		Road and Street Services	33,279
Revenue from Use of Money and Property				Health Fees	65,311
Interest		78,115		Mental Health Services	105,827
Rents and Concessions		735,551		California Children Services	—
Royalties		—		Sanitation Services	—
Total Revenue from the Use of Money and Property		813,666		Institutional Care and Services	117,654
Aid from Other Governmental Agencies				Library Services	—
State				Park and Recreation Fees	—
Highway Users Tax		3,605,555		Other:	
Motor Vehicle In-Lieu Tax		78,838		Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,525,611		Building Maintenance and Grounds	6,162
Public Assistance Administration		2,430,886		Administrative Services	450,577
Public Assistance Programs		1,429,963		Other	2,025,693
Realignment for Social Services		5,460,773		Total Charges for Current Services	3,891,532
Health:				Miscellaneous Revenue	
Aid for Mental Health		4,652,546		Other Sales	109,534
Realignment for Mental Health		969,385		Tobacco Settlement	310,123
Medically Indigent Adults		—		Welfare Repayments	145,578
Alcohol and Drug Abuse		233,433		Cancelled Warrants	3,779
Other Aid for Health		433,459		Other	1,604,124
Realignment for Health Services		446,491		Total Miscellaneous Revenue	2,173,138
Homeowners' Property Tax Relief		78,983		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	14,002
SB90 Mandated Costs		39,741		Proceeds from the Sale of Bonds	—
Public Safety Fund		3,111,650		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	14,002
Supplemental Law Enforcement Services Fund (SLESF/COPS)		43,678		Total General County Revenues Before Transfers	54,156,680
Office of Criminal Justice and Planning Programs		104,184		Transfers In	
Library		—		Total Transfers In from Enterprises	5,631
District Attorney Programs		410,253		Operating Transfers Between Funds Other Than Governmental and Enterprise	10,000
Law Enforcement		24,297		Total General County Revenues and Transfers In	\$ 54,172,311
Other		3,288,682			
Total State		28,368,408			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Lassen

General		Public Ways and Facilities	
Board of Supervisors	\$ 298,811	Total Roads	7,836,913
Clerk of the Board	101,505	Total Transportation Terminals	—
Administrative Officer	411,920	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	812,236	Total Public Ways and Facilities	7,836,913
Finance		Health	
Auditor-Controller	593,033	Total Public Health	2,380,003
Treasurer-Tax Collector	376,574	Total Medical Care	7,412
Assessor	704,143	Total Mental Health	5,477,828
Other	185,706	Total Drug and Alcohol Abuse Services	794,206
Total Finance	1,859,456	Total Health	8,659,449
Counsel		Sanitation	
County Counsel	300,030	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	300,030	Public Assistance	
Total Personnel	183,479	Welfare	
Total Elections	251,950	Administration	3,773,438
Total Communications	443,403	Aid Programs - Cash (Grants)	7,223,766
Total Property Management	1,087,772	Total Welfare	10,997,204
Plant Acquisition		Social Services	
Jails	77,474	Administration and Programs	2,561,660
Courts	—	Other	—
Other	337,785	Total Social Services	2,561,660
Total Plant Acquisition	415,259	General Relief	
Total Promotion	654,321	Aid to Indigents	424,128
Total Other General	4,673,317	Indigent Burial	—
Total General	10,681,223	Total General Relief	424,128
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	83,363
Trial Court Maintenance of Effort (MOE)	379,560	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	13,995	Workforce Investment Act (WIA)	—
Other Trial Court	168,836	Other	585,181
County Clerk	38,659	Total Other Public Assistance	585,181
Grand Jury (Including Audit)	25,015	Total Public Assistance	14,651,536
District Attorney-Prosecution	892,329	Education	
District Attorney-Family Support	871,987	Total School Administration	—
Public Defender	945,499	Total Library Services	—
Court Appointed Counsel	922,076	Total Agricultural Education	71,694
Other	—	Total Other Education	—
Total Judicial	4,257,956	Total Education	71,694
Total Police Protection	4,490,651	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	96,043
Adult Detention	3,713,607	Total Cultural Services	—
Juvenile Detention	1,607,117	Total Veterans Memorial Building	—
Probation	1,140,065	Total Small Craft Harbors	—
Total Detention and Correction	6,460,789	Total Recreation and Cultural	96,043
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	383,165	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	370,653	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	59,504,707
Total Protective Inspection	753,818	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	227,450	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 59,504,707
Emergency Services	220,266		
Planning and Zoning	312,627		
Pound	249,376		
Other	534,916		
Total Other Protection	1,544,635		
Total Public Protection	17,507,849		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 27,125,885	\$ 9,348,880	\$ 17,777,005

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Lassen

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 1,112,346
Advance from County	—	—	—	—	—	—	81,000
Total Other Long-Term Debt Schedule				—	—	—	1,193,346
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 1,193,346

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	\$ 199,427
Local Cash Grants	701,707
State Cash Grants	—
Federal Cash Grants	138,997
Other Revenues	2,535
Total Revenues	1,042,666
Purchased Transportation	1,014,898
Other Expenses	166,703
Total Expenses	1,181,601
Net Transit Income (Loss)	(138,935)
Gain or Loss on Disposal of Fixed Assets	(70,842)
Total Operator Net Income (Loss)	\$ (209,777)
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 2011-12
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	27,274
Net Operating Income (Loss)	(27,274)
Total Non-Operating Revenue	322,756
Total Non-Operating Expenses	38,449
Income (Loss) Before Operating Transfers	257,033
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 257,033
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	\$ 27,434
Total Operating Expense	44,513
Net Operating Income (Loss)	(17,079)
Total Non-Operating Revenue	—
Total Non-Operating Expenses	47
Income (Loss) Before Operating Transfers	(17,126)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (17,126)
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: Water

Total Operating Revenue	\$ 16,248
Total Operating Expense	5,399
Net Operating Income (Loss)	10,849
Total Non-Operating Revenue	6
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	10,855
Transfers In from the County	—
Transfers Out to the County	5,631
Net Transfers In (Out)	(5,631)
Net Income (Loss)	\$ 5,224
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Los Angeles

Taxes				Federal	
Property Taxes				Public Assistance Administration	1,340,191,646
County Wide Secured and Unsecured	\$	2,688,743,880		Public Assistance Programs	881,780,079
Less Than County Wide Funds - Secured and Unsecured		62,605,380		Health Administration	443,910,480
Property Tax In-Lieu of Vehicle License Fees		1,114,323,997		Workforce Investment Act (WIA)	38,174,263
Voter Approved Indebtedness		—		Community Development Block Grant	535,885
Prior Year Secured and Unsecured		(3,233,019)		Health Grants	234,134,804
Total Property Taxes		3,862,440,238		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		60,579,037		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		26,429,672		DEA Programs/Drug and Alcohol Programs	—
Property Transfer		48,265,714		District Attorney Programs	6,429,228
Transient Lodging		13,118,617		Aging Programs	—
Timber Yield		—		Senior Citizens Programs	23,000,352
Aircraft		8,191,721		Road Projects	19,572,640
Construction Development Taxes		—		Law Enforcement	32,456,746
Utility Users Tax		57,971,542		Other	69,648,422
Other		274,336,826		Total Federal	3,089,834,545
Total Other Taxes		488,893,129		Other Aid	
Total Taxes		4,351,333,367		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	93,844,146
Operations		3,985,063		Total Other Aid	93,844,146
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		3,985,063		Assessments and Tax Collection Fees	34,433,216
Licenses, Permits and Franchises				Property Tax Administrative Fees	69,331,185
Animal Licenses		3,699,967		Auditing and Accounting Fees	16,970,661
Business Licenses		9,218,615		Communication Services	84,688
Construction Permits		13,861,894		Election Services	13,214,476
Road Privileges and Permits		378,905		Legal Services	22,052,607
Zoning Permits		4,329,843		Planning and Engineering Services	24,923,770
Franchises		20,200,203		Agricultural Services	15,582,135
Other		7,969,901		Civil Process Services	10,422,315
Total Licenses Permits and Franchises		59,659,328		Court Fees and Costs	9,285,273
Fines, Forfeitures and Penalties				Booking Fees	810,802
Vehicle Code Fines		21,712,704		Estate Fees	3,703,528
Other Court Fines		153,541,793		Humane Services	11,027,090
Forfeitures and Penalties		44,048,884		Law Enforcement Services	452,166,442
Penalties and Cost on Delinquent Taxes		74,755,681		Recording Fees	59,622,583
Total Fines, Forfeitures and Penalties		294,059,062		Road and Street Services	61,977
Revenue from Use of Money and Property				Health Fees	68,628,933
Interest		52,082,357		Mental Health Services	98,475
Rents and Concessions		105,806,696		California Children Services	23,451,124
Royalties		2,291,541		Sanitation Services	23,677,983
Total Revenue from the Use of Money and Property		160,180,594		Institutional Care and Services	324,442,471
Aid from Other Governmental Agencies				Library Services	1,986,876
State				Park and Recreation Fees	19,347,373
Highway Users Tax		187,096,056		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	1,826,031
Realignment from the Vehicle License Fee Fund		316,108,930		Building Maintenance and Grounds	—
Public Assistance Administration		536,198,940		Administrative Services	—
Public Assistance Programs		334,543,926		Other	454,007,716
Realignment for Social Services		1,362,384,337		Total Charges for Current Services	1,661,159,730
Health:				Miscellaneous Revenue	
Aid for Mental Health		632,254,373		Other Sales	1,314,774
Realignment for Mental Health		313,553,556		Tobacco Settlement	64,660,509
Medically Indigent Adults		—		Welfare Repayments	6,420,795
Alcohol and Drug Abuse		882,707		Cancelled Warrants	5,357,260
Other Aid for Health		63,679,909		Other	68,446,548
Realignment for Health Services		169,325,055		Total Miscellaneous Revenue	146,199,886
Homeowners' Property Tax Relief		22,068,937		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	4,452,930
SB90 Mandated Costs		11,982,399		Proceeds from the Sale of Bonds	—
Public Safety Fund		956,451,672		Other Long-Term Debt Proceeds	35,202
Other:				Total Other Financing Sources	4,488,132
Supplemental Law Enforcement Services Fund (SLESF/COPS)		30,158,471		Total General County Revenues Before Transfers	14,943,120,306
Office of Criminal Justice and Planning Programs		4,584,101		Transfers In	
Library		1,326,992		Total Transfers In from Enterprises	144,267
District Attorney Programs		60,247,918		Operating Transfers Between Funds Other Than Governmental and Enterprise	24,410,876
Law Enforcement		46,626,208		Total General County Revenues and Transfers In	\$ 14,967,675,449
Other		28,901,966			
Total State		5,078,376,453			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Los Angeles

General		Public Ways and Facilities	
Board of Supervisors	\$ 41,265,535	Total Roads	281,132,366
Clerk of the Board	28,667,029	Total Transportation Terminals	—
Administrative Officer	48,475,521	Total Transportation Systems	—
Other	4,582,170	Total Parking Facilities	6,052,886
Total Legislative and Administrative	122,990,255	Total Public Ways and Facilities	287,185,252
Finance		Health	
Auditor-Controller	70,442,313	Total Public Health	878,331,953
Treasurer-Tax Collector	59,364,334	Total Medical Care	289,896,132
Assessor	142,418,995	Total Mental Health	1,496,940,830
Other	—	Total Drug and Alcohol Abuse Services	177,076,549
Total Finance	272,225,642	Total Health	2,842,245,464
Counsel		Sanitation	
County Counsel	16,704,222	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	16,704,222	Public Assistance	
Total Personnel	18,513,248	Welfare	
Total Elections	85,235,017	Administration	1,456,175,519
Total Communications	55,664,253	Aid Programs - Cash (Grants)	1,775,516,040
Total Property Management	130,414,097	Total Welfare	3,231,691,559
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,492,807,970
Courts	3,960,629	Other	—
Other	97,949,825	Total Social Services	1,492,807,970
Total Plant Acquisition	101,910,454	General Relief	
Total Promotion	—	Aid to Indigents	277,337,832
Total Other General	201,361,122	Indigent Burial	—
Total General	1,005,018,310	Total General Relief	277,337,832
Public Protection		Total Care of Court Wards	1,337,037
Judicial		Total Veteran Services	2,057,789
Trial Court Maintenance of Effort (MOE)	245,882,162	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,082,821	Workforce Investment Act (WIA)	37,260,301
Other Trial Court	339,761,836	Other	52,432,503
County Clerk	—	Total Other Public Assistance	89,692,804
Grand Jury (Including Audit)	1,497,400	Total Public Assistance	5,094,924,991
District Attorney-Prosecution	311,001,016	Education	
District Attorney-Family Support	161,329,931	Total School Administration	—
Public Defender	224,255,139	Total Library Services	108,392,261
Court Appointed Counsel	—	Total Agricultural Education	—
Other	420,011	Total Other Education	—
Total Judicial	1,286,230,316	Total Education	108,392,261
Total Police Protection	1,552,804,835	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	146,159,868
Adult Detention	812,198,069	Total Cultural Services	78,949,431
Juvenile Detention	321,008,400	Total Veterans Memorial Building	—
Probation	370,198,722	Total Small Craft Harbors	—
Total Detention and Correction	1,503,405,191	Total Recreation and Cultural	225,109,299
Total Fire Protection	105,713	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	84,173,436
Protective Inspection		Total Interest on Long-Term Debt	78,765,887
Agricultural Commissioner	28,466,687	Total Interest on Short-Term Notes and Warrants	4,610,809
Building Inspector	—	Total Debt Service	167,550,132
Other	7,932,966	Total General County Expenditures Before Transfers	14,317,792,322
Total Protective Inspection	36,399,653	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	769,701,091
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	25,883,028	Governmental and Enterprise	4,703,126
Coroner	27,738,153	Total General County Expenditures and Transfers Out	\$ 15,092,196,539
Emergency Services	29,203,297		
Planning and Zoning	21,962,757		
Pound	33,348,882		
Other	70,284,788		
Total Other Protection	208,420,905		
Total Public Protection	4,587,366,613		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 15,136,811,948	\$ 5,608,327,698	\$ 9,528,484,250

Table 6. Counties Annual Report — Fiscal Year 2011-12
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				
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	269,577	639,638
Total Improvement Districts Bonds				19,204,371	18,488,200	17,773,772	714,428
Other Long-Term Debt Schedule							
Boating & Waterways Seawall Loans	—	—	—	—	—	—	18,083,143
Commercial Paper (Ent)	—	—	—	—	—	—	200,992,728
Commercial Paper (Govt)	—	—	—	—	—	—	169,007,272
Compensated Absences	—	—	—	—	—	—	1,039,320,000
Other Capital Leases	—	—	—	—	—	—	41,037,452
Total Other Long-Term Debt Schedule				—	—	—	1,468,440,595
County Total Bonds and Other Long-Term Debt				\$ 19,204,371	\$ 18,488,200	\$ 17,773,772	\$ 1,469,155,023

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 3,153,683,061

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 5,743,247,389
Total Deductions from Revenues	3,825,161,730
Net Patient Revenue	1,918,085,659
Total Other Operating Revenues	528,203,737
Total Operating Revenue	2,446,289,396
Total Operating Expenses	3,104,875,740
Net Operating Income (Loss)	(658,586,344)
Total Non-Operating Revenue	898,533
Total Non-Operating Expenses	56,451,446
Net Non-Operating Income	(55,552,913)
Net Income Before Extraordinary Items	(714,139,257)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(714,139,257)
Transfers In from the County	769,701,091
Transfers Out to the County	144,267
Net Transfers In (Out)	769,556,824
Net Income (Loss)	\$ 55,417,567
Current Year Capital Outlay (Enterprise Activity)	\$ 2,893,929

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 2,945,814
Local Cash Grants	17,737,737
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	395,224
Total Revenues	21,078,775
Purchased Transportation	14,725,399
Other Expenses	9,448,536
Total Expenses	24,173,935
Net Transit Income (Loss)	(3,095,160)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (3,095,160)
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 2011-12
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	\$	373,045
Total Operating Expenses		3,319,147
Net Operating Income (Loss)		(2,946,102)
Total Non-Operating Revenue		5,766,687
Total Non-Operating Expenses		859,577
Income (Loss) Before Operating Transfers		1,961,008
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	1,961,008
Current Year Capital Outlay (Enterprise Activity)	\$	1,543,608

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: In November 2002, county voters approved a special tax on structural improvements within the county, referred to as Health Services Measure B. This revenue is to be used to support the countywide system of trauma centers, emergency medical services, and bioterrorism response activities. Health Services Measure B is reflected in the Counties Annual Report as Other Taxes. The county recognized Health Services Measure B revenue in the amount of \$253.1 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Madera

Taxes				Federal	
Property Taxes				Public Assistance Administration	15,134,229
County Wide Secured and Unsecured	\$	16,108,175		Public Assistance Programs	9,494,680
Less Than County Wide Funds - Secured and Unsecured		135,200		Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		13,904,557		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—		Community Development Block Grant	—
Prior Year Secured and Unsecured		311,647		Health Grants	7,313,332
Total Property Taxes		30,459,579		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		6,556,603		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,035,559		DEA Programs/Drug and Alcohol Programs	894,701
Property Transfer		969,692		District Attorney Programs	1,927,255
Transient Lodging		2,017,429		Aging Programs	—
Timber Yield		—		Senior Citizens Programs	—
Aircraft		126,650		Road Projects	3,849,811
Construction Development Taxes		—		Law Enforcement	668,279
Utility Users Tax		—		Other	1,313,872
Other		2,099,919		Total Federal	40,596,159
Total Other Taxes		12,805,852		Other Aid	
Total Taxes		43,265,431		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	3,111,984
Operations		—		Total Other Aid	3,111,984
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	196,632
Licenses, Permits and Franchises				Property Tax Administrative Fees	503,604
Animal Licenses		47,812		Auditing and Accounting Fees	79,845
Business Licenses		196,728		Communication Services	—
Construction Permits		507,442		Election Services	24,552
Road Privileges and Permits		121,682		Legal Services	172,625
Zoning Permits		155,207		Planning and Engineering Services	2,582,928
Franchises		1,282,784		Agricultural Services	367,790
Other		1,225,968		Civil Process Services	85,880
Total Licenses Permits and Franchises		3,537,623		Court Fees and Costs	208,947
Fines, Forfeitures and Penalties				Booking Fees	5,713
Vehicle Code Fines		54,479		Estate Fees	51,338
Other Court Fines		1,713,951		Humane Services	225,766
Forfeitures and Penalties		90,562		Law Enforcement Services	958,254
Penalties and Cost on Delinquent Taxes		2,181,527		Recording Fees	1,385,000
Total Fines, Forfeitures and Penalties		4,040,519		Road and Street Services	1,610,413
Revenue from Use of Money and Property				Health Fees	192,098
Interest		358,645		Mental Health Services	103,576
Rents and Concessions		149,566		California Children Services	462
Royalties		—		Sanitation Services	1,202,364
Total Revenue from the Use of Money and Property		508,211		Institutional Care and Services	119,534
Aid from Other Governmental Agencies				Library Services	40,997
State				Park and Recreation Fees	—
Highway Users Tax		6,526,844		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		6,146,713		Administrative Services	219,136
Public Assistance Programs		14,399,045		Other	7,191,445
Realignment for Social Services		4,910,171		Total Charges for Current Services	17,528,899
Health:				Miscellaneous Revenue	
Aid for Mental Health		9,804,455		Other Sales	14,577
Realignment for Mental Health		5,593,679		Tobacco Settlement	—
Medically Indigent Adults		—		Welfare Repayments	102,427
Alcohol and Drug Abuse		—		Cancelled Warrants	3,569
Other Aid for Health		2,650,382		Other	903,972
Realignment for Health Services		2,113,345		Total Miscellaneous Revenue	1,024,545
Homeowners' Property Tax Relief		227,306		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	—
SB90 Mandated Costs		13,649		Proceeds from the Sale of Bonds	—
Public Safety Fund		6,697,107		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		455,555		Total General County Revenues Before Transfers	195,886,984
Office of Criminal Justice and Planning Programs		576,599		Transfers In	
Library		—		Total Transfers In from Enterprises	—
District Attorney Programs		1,046,671		Operating Transfers Between Funds Other Than Governmental and Enterprise	3,813,621
Law Enforcement		463,898		Total General County Revenues and Transfers In	\$ 199,700,605
Other		17,766,047			
Total State		82,273,613			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Madera

General		Public Ways and Facilities	
Board of Supervisors	\$ —	Total Roads	14,449,565
Clerk of the Board	1,262,470	Total Transportation Terminals	—
Administrative Officer	586,010	Total Transportation Systems	471,454
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,848,480	Total Public Ways and Facilities	14,921,019
Finance		Health	
Auditor-Controller	1,635,343	Total Public Health	4,654,757
Treasurer-Tax Collector	697,460	Total Medical Care	6,789,750
Assessor	1,988,355	Total Mental Health	12,646,731
Other	—	Total Drug and Alcohol Abuse Services	1,015,651
Total Finance	4,321,158	Total Health	25,106,889
Counsel		Sanitation	
County Counsel	989,567	Total Refuse Collection and Disposal	1,143,914
Other	—	Total Sanitation	1,143,914
Total Counsel	989,567	Public Assistance	
Total Personnel	675,746	Welfare	
Total Elections	511,738	Administration	18,838,778
Total Communications	—	Aid Programs - Cash (Grants)	26,402,262
Total Property Management	5,813,849	Total Welfare	45,241,040
Plant Acquisition		Social Services	
Jails	15,515,967	Administration and Programs	3,863,024
Courts	—	Other	—
Other	766,610	Total Social Services	3,863,024
Total Plant Acquisition	16,282,577	General Relief	
Total Promotion	—	Aid to Indigents	971,948
Total Other General	5,750,849	Indigent Burial	44,038
Total General	36,193,964	Total General Relief	1,015,986
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	103,293
Trial Court Maintenance of Effort (MOE)	1,025,684	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	29,398	Workforce Investment Act (WIA)	—
Other Trial Court	373,913	Other	372,897
County Clerk	448,284	Total Other Public Assistance	372,897
Grand Jury (Including Audit)	77,385	Total Public Assistance	50,596,240
District Attorney-Prosecution	3,414,412	Education	
District Attorney-Family Support	2,920,143	Total School Administration	—
Public Defender	2,328,419	Total Library Services	929,800
Court Appointed Counsel	—	Total Agricultural Education	49,309
Other	—	Total Other Education	—
Total Judicial	10,617,638	Total Education	979,109
Total Police Protection	12,511,477	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	2,674
Adult Detention	10,295,810	Total Cultural Services	—
Juvenile Detention	3,800,386	Total Veterans Memorial Building	—
Probation	3,742,215	Total Small Craft Harbors	—
Total Detention and Correction	17,838,411	Total Recreation and Cultural	2,674
Total Fire Protection	5,148,501	Debt Service	
Total Flood Control - Soil and Water Conservation	63,115	Total Retirement of Long-Term Debt	971,348
Protective Inspection		Total Interest on Long-Term Debt	790,185
Agricultural Commissioner	1,125,725	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	985,714	Total Debt Service	1,761,533
Other	68,657	Total General County Expenditures Before Transfers	182,832,455
Total Protective Inspection	2,180,096	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	48,160	Operating Transfers Between Funds Other Than	6,826,380
Recorder	241,853	Governmental and Enterprise	—
Coroner	462,000	Total General County Expenditures and Transfers Out	\$ 189,658,835
Emergency Services	—		
Planning and Zoning	1,072,684		
Pound	845,654		
Other	1,097,524		
Total Other Protection	3,767,875		
Total Public Protection	52,127,113		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 64,020,668	\$ 50,539,179	\$ 13,481,489

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	—	—	—	—	—	—	\$ 12,696,098
Landfill Liability	—	—	—	—	—	—	10,448,141
Microwave Radio Equipment	—	—	—	—	—	—	538,151
Recycling Facility	—	—	—	—	—	—	481,208
Total Other Long-Term Debt Schedule				—	—	—	24,163,598
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 24,163,598

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 23,683,664

* Maximum Repayment Obligation, Ending 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 2011-12
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	\$ 2,859,596
Total Operating Expenses	1,449,570
Net Operating Income (Loss)	1,410,026
Total Non-Operating Revenues	61,235
Total Non-Operating Expenses	1,402
Income (Loss) Before Operating Transfers	1,469,859
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 1,469,859
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 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 \$2.1 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Marin

Taxes				Federal	
Property Taxes				Public Assistance Administration	10,563,641
County Wide Secured and Unsecured	\$	129,209,856		Public Assistance Programs	17,438,717
Less Than County Wide Funds - Secured and Unsecured		12,448,957		Health Administration	7,826,109
Property Tax In-Lieu of Vehicle License Fees		24,570,525		Workforce Investment Act (WIA)	1,032,861
Voter Approved Indebtedness		—		Community Development Block Grant	4,444,008
Prior Year Secured and Unsecured		134,355		Health Grants	5,021,358
Total Property Taxes		166,363,693		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,784,815		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—		DEA Programs/Drug and Alcohol Programs	137,484
Property Transfer		2,062,794		District Attorney Programs	177,623
Transient Lodging		2,224,892		Aging Programs	1,131,605
Timber Yield		—		Senior Citizens Programs	—
Aircraft		246,646		Road Projects	2,398,661
Construction Development Taxes		—		Law Enforcement	185,074
Utility Users Tax		—		Other	3,527,787
Other		9,555,777		Total Federal	53,884,928
Total Other Taxes		17,874,924		Other Aid	
Total Taxes		184,238,617		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	18,399,765
Operations		4,700,913		Total Other Aid	18,399,765
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		4,700,913		Assessments and Tax Collection Fees	1,287,002
Licenses, Permits and Franchises				Property Tax Administrative Fees	2,441,546
Animal Licenses		239,777		Auditing and Accounting Fees	31,606
Business Licenses		3,382,479		Communication Services	2,218,686
Construction Permits		2,982,901		Election Services	737,683
Road Privileges and Permits		338,064		Legal Services	570,802
Zoning Permits		1,359,334		Planning and Engineering Services	678,024
Franchises		1,439,852		Agricultural Services	—
Other		2,922,108		Civil Process Services	328,364
Total Licenses Permits and Franchises		12,664,515		Court Fees and Costs	3,188,089
Fines, Forfeitures and Penalties				Booking Fees	351,580
Vehicle Code Fines		34,832		Estate Fees	606,491
Other Court Fines		5,268,404		Humane Services	2,063,847
Forfeitures and Penalties		1,952,946		Law Enforcement Services	1,457,710
Penalties and Cost on Delinquent Taxes		7,262,670		Recording Fees	1,345,378
Total Fines, Forfeitures and Penalties		14,518,852		Road and Street Services	—
Revenue from Use of Money and Property				Health Fees	2,775,155
Interest		1,851,930		Mental Health Services	116,806
Rents and Concessions		2,222,760		California Children Services	4,833
Royalties		—		Sanitation Services	—
Total Revenue from the Use of Money and Property		4,074,690		Institutional Care and Services	1,362,065
Aid from Other Governmental Agencies				Library Services	323,742
State				Park and Recreation Fees	699,577
Highway Users Tax		6,831,730		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	—
Realignment from the Vehicle License Fee Fund		10,971,727		Building Maintenance and Grounds	—
Public Assistance Administration		19,586,290		Administrative Services	3,615,634
Public Assistance Programs		7,611,126		Other	14,928,605
Realignment for Social Services		7,413,026		Total Charges for Current Services	41,133,225
Health:				Miscellaneous Revenue	
Aid for Mental Health		8,479,697		Other Sales	36,487
Realignment for Mental Health		9,740,183		Tobacco Settlement	706,751
Medically Indigent Adults		—		Welfare Repayments	—
Alcohol and Drug Abuse		524,928		Cancelled Warrants	77,829
Other Aid for Health		3,205,325		Other	9,801,180
Realignment for Health Services		3,099,210		Total Miscellaneous Revenue	10,622,247
Homeowners' Property Tax Relief		731,317		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	210,870
SB90 Mandated Costs		4,471,750		Proceeds from the Sale of Bonds	—
Public Safety Fund		20,981,564		Other Long-Term Debt Proceeds	2,344,333
Other:				Total Other Financing Sources	2,555,203
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,217,982		Total General County Revenues Before Transfers	472,663,824
Office of Criminal Justice and Planning Programs		—		Transfers In	
Library		67,567		Total Transfers In from Enterprises	5,049
District Attorney Programs		1,074,738		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		5,694,824		Total General County Revenues and Transfers In	\$ 472,668,873
Other		14,167,885			
Total State		125,870,869			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Marin

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,998,706	Total Roads	9,744,808
Clerk of the Board	919,256	Total Transportation Terminals	—
Administrative Officer	2,327,958	Total Transportation Systems	40,000
Other	1,557	Total Parking Facilities	—
Total Legislative and Administrative	5,247,477	Total Public Ways and Facilities	9,784,808
Finance		Health	
Auditor-Controller	4,154,657	Total Public Health	32,740,954
Treasurer-Tax Collector	2,784,871	Total Medical Care	6,378,776
Assessor	6,872,108	Total Mental Health	35,191,358
Other	394,936	Total Drug and Alcohol Abuse Services	6,065,353
Total Finance	14,206,572	Total Health	80,376,441
Counsel		Sanitation	
County Counsel	4,557,386	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,557,386	Public Assistance	
Total Personnel	4,892,754	Welfare	
Total Elections	2,870,931	Administration	15,117,225
Total Communications	8,787,202	Aid Programs - Cash (Grants)	16,677,470
Total Property Management	5,398,129	Total Welfare	31,794,695
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	19,400,466
Courts	—	Other	—
Other	—	Total Social Services	19,400,466
Total Plant Acquisition	—	General Relief	
Total Promotion	—	Aid to Indigents	4,746,153
Total Other General	53,734,698	Indigent Burial	—
Total General	99,695,149	Total General Relief	4,746,153
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	110,064
Trial Court Maintenance of Effort (MOE)	2,010,028	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	206,266	Workforce Investment Act (WIA)	13,423,976
Other Trial Court	—	Other	1,949,549
County Clerk	258,408	Total Other Public Assistance	15,373,525
Grand Jury (Including Audit)	133,531	Total Public Assistance	71,424,903
District Attorney-Prosecution	15,181,677	Education	
District Attorney-Family Support	3,859,238	Total School Administration	—
Public Defender	9,407,976	Total Library Services	12,223,692
Court Appointed Counsel	—	Total Agricultural Education	291,459
Other	1,197,356	Total Other Education	—
Total Judicial	32,254,480	Total Education	12,515,151
Total Police Protection	28,198,057	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	5,712,530
Adult Detention	19,549,468	Total Cultural Services	3,132,053
Juvenile Detention	4,134,862	Total Veterans Memorial Building	—
Probation	11,346,817	Total Small Craft Harbors	—
Total Detention and Correction	35,031,147	Total Recreation and Cultural	8,844,583
Total Fire Protection	15,265,415	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	4,310,855
Protective Inspection		Total Interest on Long-Term Debt	8,722,877
Agricultural Commissioner	2,369,221	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,068,346	Total Debt Service	13,033,732
Other	—	Total General County Expenditures Before Transfers	428,576,121
Total Protective Inspection	4,437,567	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	5,049
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	1,570,558	Total General County Expenditures and Transfers Out	\$ 428,581,170
Coroner	838,312		
Emergency Services	6,843,313		
Planning and Zoning	3,365,021		
Pound	3,159,498		
Other	1,937,986		
Total Other Protection	17,714,688		
Total Public Protection	132,901,354		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 258,848,057	\$ 130,641,934	\$ 128,206,123

County of Marin

**Total Future Principal
and Interest Balance Due**

\$ 158,431,564

Hospital Enterprise/Activity Statement of Revenues and Expenses

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 2011-12
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	\$ 672,859
Total Operating Expenses	984,292
Net Operating Income (Loss)	(311,433)
Total Non-Operating Revenue	163,299
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(148,134)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (148,134)
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: Fair

Total Operating Revenue	\$ 1,960,273
Total Operating Expense	1,913,320
Net Operating Income (Loss)	46,953
Total Non-Operating Revenue	1,565
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	48,518
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 48,518
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: Marin Center

Total Operating Revenue	\$ 4,022,214
Total Operating Expense	4,009,162
Net Operating Income (Loss)	13,052
Total Non-Operating Revenue	4,751
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	17,803
Transfers In from the County	5,049
Transfers Out to the County	5,049
Net Transfers In (Out)	—
Net Income (Loss)	\$ 17,803
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Mariposa

Taxes			Federal	
Property Taxes			Public Assistance Administration	2,766,417
County Wide Secured and Unsecured	\$	4,988,119	Public Assistance Programs	715,538
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		1,805,920	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	129,422
Prior Year Secured and Unsecured		222,669	Health Grants	119,504
Total Property Taxes		7,016,708	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	2,015
Sales and Use Taxes		1,733,564	Office of Criminal Justice and Planning Programs	202,948
Transportation Tax (Non-Transit)		495,038	DEA Programs/Drug and Alcohol Programs	680,159
Property Transfer		70,063	District Attorney Programs	470,652
Transient Lodging		11,460,827	Aging Programs	—
Timber Yield		3,519	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	47,815
Utility Users Tax		—	Other	2,677,440
Other		—	Total Federal	7,811,910
Total Other Taxes		13,763,011	Other Aid	
Total Taxes		20,779,719	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	76,556
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		3,694	Auditing and Accounting Fees	76,894
Business Licenses		—	Communication Services	—
Construction Permits		289,387	Election Services	10,122
Road Privileges and Permits		—	Legal Services	39,839
Zoning Permits		—	Planning and Engineering Services	85,362
Franchises		168,181	Agricultural Services	3,600
Other		—	Civil Process Services	21,908
Total Licenses Permits and Franchises		461,262	Court Fees and Costs	261,373
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		96,841	Estate Fees	—
Other Court Fines		105,258	Humane Services	5,211
Forfeitures and Penalties		82,824	Law Enforcement Services	243,083
Penalties and Cost on Delinquent Taxes		163,426	Recording Fees	147,982
Total Fines, Forfeitures and Penalties		448,349	Road and Street Services	860,102
Revenue from Use of Money and Property			Health Fees	122,032
Interest		80,791	Mental Health Services	13,432
Rents and Concessions		158,673	California Children Services	35,326
Royalties		—	Sanitation Services	65,815
Total Revenue from the Use of Money and Property		239,464	Institutional Care and Services	2,960
Aid from Other Governmental Agencies			Library Services	17,174
State			Park and Recreation Fees	35,465
Highway Users Tax		2,038,978	Other:	
Motor Vehicle In-Lieu Tax		7,663	Personnel Services	—
Realignment from the Vehicle License Fee Fund		754,130	Building Maintenance and Grounds	277,656
Public Assistance Administration		2,618,512	Administrative Services	—
Public Assistance Programs		718,259	Other	879,016
Realignment for Social Services		3,565,308	Total Charges for Current Services	3,280,908
Health:			Miscellaneous Revenue	
Aid for Mental Health		2,534,800	Other Sales	—
Realignment for Mental Health		614,244	Tobacco Settlement	162,203
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		41,441	Cancelled Warrants	387
Other Aid for Health		1,154,904	Other	342,038
Realignment for Health Services		229,091	Total Miscellaneous Revenue	504,628
Homeowners' Property Tax Relief		74,822	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	6,977
SB90 Mandated Costs		13,616	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,097,523	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	6,977
Supplemental Law Enforcement Services Fund (SLESF/COPS)		43,039	Total General County Revenues Before Transfers	54,112,011
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	18
District Attorney Programs		206,269	Operating Transfers Between Funds Other Than Governmental and Enterprise	18,214
Law Enforcement		1,082,949	Total General County Revenues and Transfers In	\$ 54,130,243
Other		3,783,246		
Total State		20,578,794		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Mariposa

General		Public Ways and Facilities	
Board of Supervisors	\$ 588,807	Total Roads	6,442,113
Clerk of the Board	53,435	Total Transportation Terminals	—
Administrative Officer	563,748	Total Transportation Systems	—
Other	93	Total Parking Facilities	—
Total Legislative and Administrative	1,206,083	Total Public Ways and Facilities	6,442,113
Finance		Health	
Auditor-Controller	808,706	Total Public Health	2,372,978
Treasurer-Tax Collector	620,675	Total Medical Care	—
Assessor	685,640	Total Mental Health	3,447,613
Other	—	Total Drug and Alcohol Abuse Services	676,663
Total Finance	2,115,021	Total Health	6,497,254
Counsel		Sanitation	
County Counsel	342,840	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	342,840	Public Assistance	
Total Personnel	258,602	Welfare	
Total Elections	209,136	Administration	1,774,706
Total Communications	—	Aid Programs - Cash (Grants)	2,341,628
Total Property Management	1,751,181	Total Welfare	4,116,334
Plant Acquisition		Social Services	
Jails	28,991	Administration and Programs	4,563,533
Courts	—	Other	497,228
Other	2,179,117	Total Social Services	5,060,761
Total Plant Acquisition	2,208,108	General Relief	
Total Promotion	1,005,094	Aid to Indigents	39,972
Total Other General	1,520,524	Indigent Burial	1,487
Total General	10,616,589	Total General Relief	41,459
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	45,041
Trial Court Maintenance of Effort (MOE)	131,611	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	32,814	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	1,017,384
County Clerk	83,937	Total Other Public Assistance	1,017,384
Grand Jury (Including Audit)	70,741	Total Public Assistance	10,280,979
District Attorney-Prosecution	1,134,419	Education	
District Attorney-Family Support	589,502	Total School Administration	168,400
Public Defender	—	Total Library Services	497,109
Court Appointed Counsel	418,376	Total Agricultural Education	150,695
Other	11,638	Total Other Education	25,609
Total Judicial	2,473,038	Total Education	841,813
Total Police Protection	5,064,027	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	291,132
Adult Detention	2,313,646	Total Cultural Services	113,307
Juvenile Detention	356,440	Total Veterans Memorial Building	—
Probation	1,592,721	Total Small Craft Harbors	—
Total Detention and Correction	4,262,807	Total Recreation and Cultural	404,439
Total Fire Protection	1,803,842	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	156,000
Protective Inspection		Total Interest on Long-Term Debt	59,550
Agricultural Commissioner	461,901	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	430,073	Total Debt Service	215,550
Other	—	Total General County Expenditures Before Transfers	53,204,270
Total Protective Inspection	891,974	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	85,750
Local Agency Formation Commission (LAFCO)	1,582	Operating Transfers Between Funds Other Than	—
Recorder	228,547	Governmental and Enterprise	—
Coroner	1,684,679	Total General County Expenditures and Transfers Out	\$ 53,290,020
Emergency Services	—		
Planning and Zoning	1,081,548		
Pound	—		
Other	413,489		
Total Other Protection	3,409,845		
Total Public Protection	17,905,533		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 28,017,024	\$ 21,339,580	\$ 6,677,444

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ —	\$ 1,617,850	\$ 1,112,910
Total Federal Construction Loans				2,730,850	—	1,617,850	1,112,910
State Construction Loans							
Hangar MPA 1-01-L-3 (Ent)	2002	—	—	241,000	—	119,400	121,600
Solid Waste Composting Project	2003	—	—	3,200,000	—	297,000	2,903,000
Total State Construction Loans				3,441,000	—	416,400	3,024,600
Other Long-Term Debt Schedule							
2006 Kenworth Roll-Off Truck	—	—	—	—	—	—	14,505
Compensated Absences	—	—	—	—	—	—	1,893,515
Postclosure Landfill Liability	—	—	—	—	—	—	2,573,046
Solid Waste - Septic	—	—	—	—	—	—	30,500
Total Other Long-Term Debt Schedule				—	—	—	4,511,566
County Total Bonds and Other Long-Term Debt				\$ 6,171,850	\$ —	\$ 2,034,250	\$ 8,649,076
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	340,274				

* Maximum Repayment Obligation, Ending 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	\$ 9,934
Local Cash Grants	—
State Cash Grants	133,148
Federal Cash Grants	190,386
Other Revenues	8,634
Total Revenues	342,102
Purchased Transportation	—
Other Expenses	248,857
Total Expenses	248,857
Net Transit Income (Loss)	93,245
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 93,245
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 2011-12
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	\$ 22,000
Total Operating Expenses	317,200
Net Operating Income (Loss)	(295,200)
Total Non-Operating Revenue	212,194
Total Non-Operating Expenses	6,560
Income (Loss) Before Operating Transfers	(89,566)
Transfers In from the County	17,690
Transfers Out to the County	18
Net Transfers In (Out)	17,672
Net Income (Loss)	\$ (71,894)
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	\$ 2,335,529
Total Operating Expenses	1,897,432
Net Operating Income (Loss)	438,097
Total Non-Operating Revenues	9,335
Total Non-Operating Expenses	561,114
Income (Loss) Before Operating Transfers	(113,682)
Transfers In from the County	68,060
Transfers Out to the County	—
Net Transfers In (Out)	68,060
Net Income (Loss)	\$ (45,622)
Current Year Capital Outlay (Enterprise Activity)	\$ 9,994

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 2011-12
Statement of County Revenues
County of Mendocino

Taxes				Federal	
Property Taxes				Public Assistance Administration	10,199,408
County Wide Secured and Unsecured	\$	29,991,293		Public Assistance Programs	19,619,257
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	15,297
Property Tax In-Lieu of Vehicle License Fees		9,946,620		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—		Community Development Block Grant	—
Prior Year Secured and Unsecured		3,792,235		Health Grants	339,211
Total Property Taxes		43,730,148		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		4,699,021		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		35,397		DEA Programs/Drug and Alcohol Programs	—
Property Transfer		433,698		District Attorney Programs	—
Transient Lodging		3,556,307		Aging Programs	—
Timber Yield		251,157		Senior Citizens Programs	—
Aircraft		—		Road Projects	—
Construction Development Taxes		—		Law Enforcement	525,977
Utility Users Tax		—		Other	666,959
Other		2,651		Total Federal	31,366,109
Total Other Taxes		8,978,231		Other Aid	
Total Taxes		52,708,379		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	6,282
Operations		—		Total Other Aid	6,282
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	165,399
Licenses, Permits and Franchises				Property Tax Administrative Fees	258,655
Animal Licenses		325,860		Auditing and Accounting Fees	118,789
Business Licenses		131,659		Communication Services	—
Construction Permits		672,716		Election Services	155,973
Road Privileges and Permits		55,824		Legal Services	472,575
Zoning Permits		436,582		Planning and Engineering Services	625,403
Franchises		1,228,476		Agricultural Services	107,628
Other		447,528		Civil Process Services	52,489
Total Licenses Permits and Franchises		3,298,645		Court Fees and Costs	1,427,604
Fines, Forfeitures and Penalties				Booking Fees	—
Vehicle Code Fines		616,173		Estate Fees	17,183
Other Court Fines		1,039,170		Humane Services	402,463
Forfeitures and Penalties		652,975		Law Enforcement Services	1,904,873
Penalties and Cost on Delinquent Taxes		2,156,887		Recording Fees	431,989
Total Fines, Forfeitures and Penalties		4,465,205		Road and Street Services	239,430
Revenue from Use of Money and Property				Health Fees	673,712
Interest		662,457		Mental Health Services	1,140,010
Rents and Concessions		49,118		California Children Services	8,068
Royalties		—		Sanitation Services	437,079
Total Revenue from the Use of Money and Property		711,575		Institutional Care and Services	337,095
Aid from Other Governmental Agencies				Library Services	170,110
State				Park and Recreation Fees	11,889
Highway Users Tax		5,254,454		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	2,643
Realignment from the Vehicle License Fee Fund		3,504,863		Building Maintenance and Grounds	60,065
Public Assistance Administration		3,816,051		Administrative Services	833,297
Public Assistance Programs		1,252,913		Other	846,555
Realignment for Social Services		13,513,642		Total Charges for Current Services	10,900,976
Health:				Miscellaneous Revenue	
Aid for Mental Health		5,513,505		Other Sales	492,445
Realignment for Mental Health		9,974,162		Tobacco Settlement	957,231
Medically Indigent Adults		—		Welfare Repayments	28,052
Alcohol and Drug Abuse		1,657,966		Cancelled Warrants	9,256
Other Aid for Health		1,295,028		Other	574,817
Realignment for Health Services		959,409		Total Miscellaneous Revenue	2,061,801
Homeowners' Property Tax Relief		309,239		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	374,601
SB90 Mandated Costs		15,992		Proceeds from the Sale of Bonds	749,696
Public Safety Fund		8,234,107		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	1,124,297
Supplemental Law Enforcement Services Fund (SLESF/COPS)		623,391		Total General County Revenues Before Transfers	171,334,076
Office of Criminal Justice and Planning Programs		—		Transfers In	
Library		157,514		Total Transfers In from Enterprises	—
District Attorney Programs		843,231		Operating Transfers Between Funds Other Than	—
Law Enforcement		521,182		Governmental and Enterprise	—
Other		7,244,158		Total General County Revenues and Transfers In	\$ 171,334,076
Total State		64,690,807			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Mendocino

General		Public Ways and Facilities	
Board of Supervisors	\$ 525,440	Total Roads	13,548,764
Clerk of the Board	237,980	Total Transportation Terminals	—
Administrative Officer	1,060,585	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,824,005	Total Public Ways and Facilities	13,548,764
Finance		Health	
Auditor-Controller	874,711	Total Public Health	6,361,400
Treasurer-Tax Collector	627,474	Total Medical Care	2,115,596
Assessor	1,259,456	Total Mental Health	15,797,746
Other	241,917	Total Drug and Alcohol Abuse Services	1,774,523
Total Finance	3,003,558	Total Health	26,049,265
Counsel		Sanitation	
County Counsel	754,520	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	754,520	Public Assistance	
Total Personnel	498,585	Welfare	
Total Elections	568,961	Administration	4,488,379
Total Communications	—	Aid Programs - Cash (Grants)	20,433,522
Total Property Management	2,255,878	Total Welfare	24,921,901
Plant Acquisition		Social Services	
Jails	56,948	Administration and Programs	24,716,467
Courts	—	Other	—
Other	1,124,497	Total Social Services	24,716,467
Total Plant Acquisition	1,181,445	General Relief	
Total Promotion	323,353	Aid to Indigents	624,123
Total Other General	5,869,083	Indigent Burial	21,986
Total General	16,279,388	Total General Relief	646,109
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	224,228
Trial Court Maintenance of Effort (MOE)	441,036	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	382,078	Workforce Investment Act (WIA)	—
Other Trial Court	2,278,423	Other	—
County Clerk	66,903	Total Other Public Assistance	—
Grand Jury (Including Audit)	142,249	Total Public Assistance	50,508,705
District Attorney-Prosecution	3,693,502	Education	
District Attorney-Family Support	2,259,221	Total School Administration	—
Public Defender	2,964,720	Total Library Services	1,569,022
Court Appointed Counsel	—	Total Agricultural Education	200,586
Other	—	Total Other Education	—
Total Judicial	12,228,132	Total Education	1,769,608
Total Police Protection	10,652,140	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	7,558,160	Total Cultural Services	291,735
Juvenile Detention	2,441,359	Total Veterans Memorial Building	—
Probation	3,460,696	Total Small Craft Harbors	—
Total Detention and Correction	13,460,215	Total Recreation and Cultural	291,735
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	63,578	Total Retirement of Long-Term Debt	5,364,205
Protective Inspection		Total Interest on Long-Term Debt	5,244,903
Agricultural Commissioner	959,023	Total Interest on Short-Term Notes and Warrants	6,700,130
Building Inspector	1,088,049	Total Debt Service	17,309,238
Other	—	Total General County Expenditures Before Transfers	168,181,021
Total Protective Inspection	2,047,072	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	121,136	Operating Transfers Between Funds Other Than	—
Recorder	151,228	Governmental and Enterprise	—
Coroner	1,634,036	Total General County Expenditures and Transfers Out	\$ 168,181,021
Emergency Services	108,071		
Planning and Zoning	1,088,049		
Pound	768,627		
Other	102,034		
Total Other Protection	3,973,181		
Total Public Protection	42,424,318		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 68,707,681	\$ 55,545,514	\$ 13,162,167

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	2002	2004	2026	\$ 91,945,000	\$ 91,945,000	\$ 12,370,000	\$ 79,575,000
Total Pension Obligation Bonds				91,945,000	91,945,000	12,370,000	79,575,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	4,399,761
Energy Retrofit Loan #2	—	—	—	—	—	—	88,623
Equipment Leases 2005-06	—	—	—	—	—	—	—
IS Equip Lease 2008-09	—	—	—	—	—	—	—
Microwave Network	—	—	—	—	—	—	847,677
Postclosure Landfill Liability	—	—	—	—	—	—	11,034,479
Total Other Long-Term Debt Schedule				—	—	—	16,370,540
County Total Bonds and Other Long-Term Debt				\$ 91,945,000	\$ 91,945,000	\$ 12,370,000	\$ 95,945,540
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 34,640,462					

* Maximum Repayment Obligation, Ending 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 2011-12
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	\$ 50,652
Total Operating Expenses	300,583
Net Operating Income (Loss)	(249,931)
Total Non-Operating Revenue	205,328
Total Non-Operating Expenses	29,942
Income (Loss) Before Operating Transfers	(74,545)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (74,545)
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	\$ 809,140
Total Operating Expenses	856,825
Net Operating Income (Loss)	(47,685)
Total Non-Operating Revenues	18,176
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(29,509)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (29,509)
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 2011-12
Statement of County Revenues
County of Merced

Taxes			Federal	
Property Taxes			Public Assistance Administration	47,117,876
County Wide Secured and Unsecured	\$	26,922,468	Public Assistance Programs	30,461,034
Less Than County Wide Funds - Secured and Unsecured		11,097,244	Health Administration	251,310
Property Tax In-Lieu of Vehicle License Fees		22,414,654	Workforce Investment Act (WIA)	5,669,869
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		147,490	Health Grants	2,559,299
Total Property Taxes		60,581,856	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		6,519,240	Office of Criminal Justice and Planning Programs	1,390,527
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	1,441,060
Property Transfer		1,060,680	District Attorney Programs	6,109,355
Transient Lodging		320,684	Aging Programs	885,378
Timber Yield		—	Senior Citizens Programs	727,268
Aircraft		—	Road Projects	1,822,337
Construction Development Taxes		—	Law Enforcement	821,154
Utility Users Tax		—	Other	3,241,463
Other		—	Total Federal	102,497,930
Total Other Taxes		7,900,604	Other Aid	
Total Taxes		68,482,460	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	432,563
Operations		526,811	Total Other Aid	432,563
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		526,811	Assessments and Tax Collection Fees	261,603
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,556,554
Animal Licenses		75,401	Auditing and Accounting Fees	37,960
Business Licenses		263,488	Communication Services	9,080
Construction Permits		2,619,004	Election Services	140,431
Road Privileges and Permits		297,291	Legal Services	895,397
Zoning Permits		57,622	Planning and Engineering Services	868,820
Franchises		2,045,522	Agricultural Services	649,890
Other		76,289	Civil Process Services	113,693
Total Licenses Permits and Franchises		5,434,617	Court Fees and Costs	3,459,145
Fines, Forfeitures and Penalties			Booking Fees	258,655
Vehicle Code Fines		2,840,858	Estate Fees	107,404
Other Court Fines		2,718,612	Humane Services	337,910
Forfeitures and Penalties		311,956	Law Enforcement Services	846,385
Penalties and Cost on Delinquent Taxes		1,634,197	Recording Fees	1,045,858
Total Fines, Forfeitures and Penalties		7,505,623	Road and Street Services	2,794,134
Revenue from Use of Money and Property			Health Fees	1,007,837
Interest		1,672,054	Mental Health Services	929,053
Rents and Concessions		1,420,117	California Children Services	1,600
Royalties		—	Sanitation Services	1,642,715
Total Revenue from the Use of Money and Property		3,092,171	Institutional Care and Services	1,169,610
Aid from Other Governmental Agencies			Library Services	179,704
State			Park and Recreation Fees	364,373
Highway Users Tax		8,513,584	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	1,891,051
Realignment from the Vehicle License Fee Fund		6,225,893	Building Maintenance and Grounds	—
Public Assistance Administration		14,504,776	Administrative Services	—
Public Assistance Programs		26,881,657	Other	5,718,720
Realignment for Social Services		9,943,276	Total Charges for Current Services	26,287,582
Health:			Miscellaneous Revenue	
Aid for Mental Health		17,956,333	Other Sales	618,254
Realignment for Mental Health		6,964,404	Tobacco Settlement	6,485,872
Medically Indigent Adults		—	Welfare Repayments	491,886
Alcohol and Drug Abuse		1,095,042	Cancelled Warrants	147,973
Other Aid for Health		2,651,692	Other	4,449,193
Realignment for Health Services		2,023,846	Total Miscellaneous Revenue	12,193,178
Homeowners' Property Tax Relief		568,326	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	66,115
SB90 Mandated Costs		132,026	Proceeds from the Sale of Bonds	—
Public Safety Fund		13,115,806	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	66,115
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,128,230	Total General County Revenues Before Transfers	359,594,182
Office of Criminal Justice and Planning Programs		398,199	Transfers In	
Library		—	Total Transfers In from Enterprises	46,659
District Attorney Programs		3,882,460	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		2,624,602	Total General County Revenues and Transfers In	\$ 359,640,841
Other		14,464,980		
Total State		133,075,132		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Merced

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,650,682	Total Roads	15,384,296
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,743,719	Total Transportation Systems	—
Other	4,561	Total Parking Facilities	—
Total Legislative and Administrative	3,398,962	Total Public Ways and Facilities	15,384,296
Finance		Health	
Auditor-Controller	3,327,360	Total Public Health	16,073,425
Treasurer-Tax Collector	1,711,364	Total Medical Care	4,682,555
Assessor	3,373,664	Total Mental Health	22,568,578
Other	2,521,888	Total Drug and Alcohol Abuse Services	3,090,115
Total Finance	10,934,276	Total Health	46,414,673
Counsel		Sanitation	
County Counsel	2,117,902	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,117,902	Public Assistance	
Total Personnel	1,400,492	Welfare	
Total Elections	1,318,199	Administration	44,330,308
Total Communications	—	Aid Programs - Cash (Grants)	64,151,348
Total Property Management	2,407,818	Total Welfare	108,481,656
Plant Acquisition		Social Services	
Jails	416,645	Administration and Programs	25,025,343
Courts	—	Other	—
Other	8,775,675	Total Social Services	25,025,343
Total Plant Acquisition	9,192,320	General Relief	
Total Promotion	2,572,047	Aid to Indigents	422,911
Total Other General	2,297,927	Indigent Burial	—
Total General	35,639,943	Total General Relief	422,911
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	291,501
Trial Court Maintenance of Effort (MOE)	1,600,227	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	699,322	Workforce Investment Act (WIA)	5,936,743
Other Trial Court	2,999,407	Other	1,430,833
County Clerk	69,038	Total Other Public Assistance	7,367,576
Grand Jury (Including Audit)	129,154	Total Public Assistance	141,588,987
District Attorney-Prosecution	9,704,674	Education	
District Attorney-Family Support	8,844,772	Total School Administration	—
Public Defender	3,403,456	Total Library Services	2,589,462
Court Appointed Counsel	1,849,733	Total Agricultural Education	279,983
Other	50	Total Other Education	—
Total Judicial	29,299,833	Total Education	2,869,445
Total Police Protection	18,822,224	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,829,880
Adult Detention	18,231,198	Total Cultural Services	—
Juvenile Detention	7,669,382	Total Veterans Memorial Building	—
Probation	10,648,205	Total Small Craft Harbors	—
Total Detention and Correction	36,548,785	Total Recreation and Cultural	1,829,880
Total Fire Protection	16,662,356	Debt Service	
Total Flood Control - Soil and Water Conservation	166,830	Total Retirement of Long-Term Debt	6,612,060
Protective Inspection		Total Interest on Long-Term Debt	3,580,539
Agricultural Commissioner	3,098,372	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,050,267	Total Debt Service	10,192,599
Other	397,774	Total General County Expenditures Before Transfers	368,867,790
Total Protective Inspection	4,546,413	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	31,558
Local Agency Formation Commission (LAFCO)	11,454	Operating Transfers Between Funds Other Than	—
Recorder	1,073,223	Governmental and Enterprise	20,000
Coroner	916,610	Total General County Expenditures and Transfers Out	\$ 368,919,348
Emergency Services	1,062,248		
Planning and Zoning	4,114,093		
Pound	1,510,555		
Other	213,343		
Total Other Protection	8,901,526		
Total Public Protection	114,947,967		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 777,463,184	\$ 121,027,649	\$ 656,435,535

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 27,290,000	\$ 35,780,000
Total Pension Obligation Bonds				63,070,000	63,070,000	27,290,000	35,780,000
Special Assessment Bonds							
1915 Act - Ashley Estates	1992	1993	2020	1,230,000	775,000	580,000	195,000
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	195,016	1,145,000
Total Special Assessment Bonds				5,415,016	4,805,016	900,016	3,905,000
Other Long-Term Debt Schedule							
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	2,106,762
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	4,816,578
CA Energy Commission	—	—	—	—	—	—	191,143
Capital Leases (less than 10 years)	—	—	—	—	—	—	277,184
Compensated Absences	—	—	—	—	—	—	12,410,152
Compensated Absences - Enterprise	—	—	—	—	—	—	84,805
OPEB Liability	—	—	—	—	—	—	131,577
Total Other Long-Term Debt Schedule				—	—	—	20,018,201
County Total Bonds and Other Long-Term Debt				\$ 68,485,016	\$ 67,875,016	\$ 28,190,016	\$ 59,703,201

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations **\$ 31,869,108**

* Maximum Repayment Obligation, Ending 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	15,797
Total Operating Revenue	15,797
Total Operating Expenses	—
Net Operating Income (Loss)	15,797
Total Non-Operating Revenue	23,035
Total Non-Operating Expenses	—
Net Non-Operating Income	23,035
Net Income Before Extraordinary Items	38,832
Extraordinary Items	—
Income (Loss) Before Operating Transfers	38,832
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 38,832
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 2011-12
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Merced

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,772,060
Total Operating Expenses	1,938,606
Net Operating Income (Loss)	(166,546)
Total Non-Operating Revenue	272,061
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	105,515
Transfers In from the County	31,558
Transfers Out to the County	46,659
Net Transfers In (Out)	(15,101)
Net Income (Loss)	\$ 90,414
Current Year Capital Outlay (Enterprise Activity)	\$ 113,118

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Water

Total Operating Revenue	\$ 245,926
Total Operating Expense	253,530
Net Operating Income (Loss)	(7,604)
Total Non-Operating Revenue	548
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(7,056)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (7,056)
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Modoc

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,577,386
County Wide Secured and Unsecured	\$	2,537,128	Public Assistance Programs	209,010
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		1,085,659	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	80,196
Prior Year Secured and Unsecured		149,907	Health Grants	595,851
Total Property Taxes		3,772,694	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		188,750	Office of Criminal Justice and Planning Programs	187,229
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	357,812
Property Transfer		29,451	District Attorney Programs	129,505
Transient Lodging		23,855	Aging Programs	—
Timber Yield		43,612	Senior Citizens Programs	—
Aircraft		—	Road Projects	633,294
Construction Development Taxes		—	Law Enforcement	107,964
Utility Users Tax		—	Other	2,666,872
Other		—	Total Federal	6,545,119
Total Other Taxes		285,668	Other Aid	
Total Taxes		4,058,362	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	53,923
Operations		260,428	Total Other Aid	53,923
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		260,428	Assessments and Tax Collection Fees	36,644
Licenses, Permits and Franchises			Property Tax Administrative Fees	54,792
Animal Licenses		754	Auditing and Accounting Fees	78,599
Business Licenses		—	Communication Services	—
Construction Permits		108,139	Election Services	4,401
Road Privileges and Permits		—	Legal Services	19,262
Zoning Permits		5,163	Planning and Engineering Services	28,498
Franchises		72,723	Agricultural Services	162,242
Other		15,773	Civil Process Services	5,782
Total Licenses Permits and Franchises		202,552	Court Fees and Costs	—
Fines, Forfeitures and Penalties			Booking Fees	3,365
Vehicle Code Fines		18,664	Estate Fees	—
Other Court Fines		67,994	Humane Services	—
Forfeitures and Penalties		619	Law Enforcement Services	184,096
Penalties and Cost on Delinquent Taxes		158,598	Recording Fees	54,745
Total Fines, Forfeitures and Penalties		245,875	Road and Street Services	150,956
Revenue from Use of Money and Property			Health Fees	4,175
Interest		60,929	Mental Health Services	59,499
Rents and Concessions		8,832	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		69,761	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	5,329
State			Park and Recreation Fees	623
Highway Users Tax		3,246,768	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,371,960	Building Maintenance and Grounds	16,547
Public Assistance Administration		485,664	Administrative Services	4,520
Public Assistance Programs		247,429	Other	—
Realignment for Social Services		624,399	Total Charges for Current Services	874,075
Health:			Miscellaneous Revenue	
Aid for Mental Health		944,588	Other Sales	—
Realignment for Mental Health		514,106	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	43,529
Alcohol and Drug Abuse		12,587	Cancelled Warrants	1,759
Other Aid for Health		279,740	Other	128,943
Realignment for Health Services		254,286	Total Miscellaneous Revenue	174,231
Homeowners' Property Tax Relief		43,065	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	—
SB90 Mandated Costs		43,967	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,114,994	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		150,385	Total General County Revenues Before Transfers	27,824,895
Office of Criminal Justice and Planning Programs		41,396	Transfers In	
Library		—	Total Transfers In from Enterprises	54,274
District Attorney Programs		66,715	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		106,422	Total General County Revenues and Transfers In	\$ 27,879,169
Other		4,792,098		
Total State		15,340,569		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Modoc

General		Public Ways and Facilities	
Board of Supervisors	\$ 304,717	Total Roads	3,762,543
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	263,660	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	568,377	Total Public Ways and Facilities	3,762,543
Finance		Health	
Auditor-Controller	262,705	Total Public Health	2,097,211
Treasurer-Tax Collector	289,149	Total Medical Care	—
Assessor	414,796	Total Mental Health	2,969,450
Other	—	Total Drug and Alcohol Abuse Services	616,325
Total Finance	966,650	Total Health	5,682,986
Counsel		Sanitation	
County Counsel	58,325	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	58,325	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	85,842	Administration	2,342,466
Total Communications	—	Aid Programs - Cash (Grants)	1,280,124
Total Property Management	722,122	Total Welfare	3,622,590
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	786,922
Courts	—	Other	—
Other	4,128,188	Total Social Services	786,922
Total Plant Acquisition	4,128,188	General Relief	
Total Promotion	121,741	Aid to Indigents	71,586
Total Other General	652,573	Indigent Burial	7,777
Total General	7,303,818	Total General Relief	79,363
Public Protection		Total Care of Court Wards	70,473
Judicial		Total Veteran Services	33,739
Trial Court Maintenance of Effort (MOE)	103,798	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	—
County Clerk	22,118	Total Other Public Assistance	—
Grand Jury (Including Audit)	13,789	Total Public Assistance	4,593,087
District Attorney-Prosecution	549,215	Education	
District Attorney-Family Support	159,320	Total School Administration	—
Public Defender	159,500	Total Library Services	287,503
Court Appointed Counsel	123,812	Total Agricultural Education	72,167
Other	—	Total Other Education	—
Total Judicial	1,131,552	Total Education	359,670
Total Police Protection	1,816,480	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	35,413
Adult Detention	544,063	Total Cultural Services	17,382
Juvenile Detention	30,633	Total Veterans Memorial Building	2,183
Probation	372,687	Total Small Craft Harbors	—
Total Detention and Correction	947,383	Total Recreation and Cultural	54,978
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	1,457	Total Retirement of Long-Term Debt	—
Protective Inspection		Total Interest on Long-Term Debt	—
Agricultural Commissioner	616,178	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	27,183,754
Total Protective Inspection	616,178	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,058,825
Local Agency Formation Commission (LAFCO)	20,649	Operating Transfers Between Funds Other Than	—
Recorder	71,281	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 28,242,579
Emergency Services	555,768		
Planning and Zoning	265,924		
Pound	—		
Other	—		
Total Other Protection	913,622		
Total Public Protection	5,426,672		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 15,556,671	\$ 3,980,921	\$ 11,575,750

Table 6. Counties Annual Report — Fiscal Year 2011-12
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							
Postclosure Landfill Liability	—	—	—	—	—	—	\$ 2,019,016
Total Other Long-Term Debt Schedule				—	—	—	2,019,016
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 2,019,016
				Total Future Principal and Interest Balance Due			
Total Lease Obligations		\$	—				

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ —
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	499,912
Total Non-Operating Expenses	491,121
Net Non-Operating Income	8,791
Net Income Before Extraordinary Items	8,791
Extraordinary Items	—
Income (Loss) Before Operating Transfers	8,791
Transfers In from the County	1,050,000
Transfers Out to the County	—
Net Transfers In (Out)	1,050,000
Net Income (Loss)	\$ 1,058,791
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 2011-12
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	\$	480
Total Operating Expenses		1,107,995
Net Operating Income (Loss)		(1,107,515)
Total Non-Operating Revenue		614,865
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(492,650)
Transfers In from the County		—
Transfers Out to the County		7,866
Net Transfers In (Out)		(7,866)
Net Income (Loss)	\$	(500,516)
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	\$	920,715
Total Operating Expenses		921,225
Net Operating Income (Loss)		(510)
Total Non-Operating Revenues		35,052
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		34,542
Transfers In from the County		8,825
Transfers Out to the County		46,356
Net Transfers In (Out)		(37,531)
Net Income (Loss)	\$	(2,989)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses: Water		
Total Operating Revenue	\$	237,850
Total Operating Expense		127,001
Net Operating Income (Loss)		110,849
Total Non-Operating Revenue		751
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		111,600
Transfers In from the County		—
Transfers Out to the County		52
Net Transfers In (Out)		(52)
Net Income (Loss)	\$	111,548
Current Year Capital Outlay	\$	—

Comments

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

1. Informational Note: The activity for the Hospital Enterprise has decreased significantly because the county transferred the hospital to the Last Frontier Healthcare District.
Reference: Table 6, Statement of Enterprise/Activity Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Mono

Taxes			Federal	
Property Taxes			Public Assistance Administration	675,824
County Wide Secured and Unsecured	\$	15,652,678	Public Assistance Programs	73,616
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	205,790
Property Tax In-Lieu of Vehicle License Fees		1,520,974	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	235,189
Prior Year Secured and Unsecured		522,712	Health Grants	187,082
Total Property Taxes		17,696,364	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		443,278	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	344,790
Property Transfer		142,894	District Attorney Programs	437,204
Transient Lodging		2,470,080	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	145,442
Construction Development Taxes		—	Law Enforcement	162,609
Utility Users Tax		—	Other	1,528,907
Other		—	Total Federal	3,996,453
Total Other Taxes		3,056,252	Other Aid	
Total Taxes		20,752,616	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	175,620
Operations		—	Total Other Aid	175,620
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	119,340
Licenses, Permits and Franchises			Property Tax Administrative Fees	593,949
Animal Licenses		12,010	Auditing and Accounting Fees	55,213
Business Licenses		19,778	Communication Services	500,503
Construction Permits		134,194	Election Services	49,145
Road Privileges and Permits		4,186	Legal Services	40,230
Zoning Permits		—	Planning and Engineering Services	209,381
Franchises		172,786	Agricultural Services	—
Other		5,565	Civil Process Services	5,249
Total Licenses Permits and Franchises		348,519	Court Fees and Costs	30,198
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		200,373	Estate Fees	—
Other Court Fines		652,281	Humane Services	68,417
Forfeitures and Penalties		18,881	Law Enforcement Services	20,826
Penalties and Cost on Delinquent Taxes		255,362	Recording Fees	88,965
Total Fines, Forfeitures and Penalties		1,126,897	Road and Street Services	790,978
Revenue from Use of Money and Property			Health Fees	875,218
Interest		42,154	Mental Health Services	146,084
Rents and Concessions		68,917	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		111,071	Institutional Care and Services	1,212,245
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	30,772
Highway Users Tax		2,513,377	Other:	
Motor Vehicle In-Lieu Tax		30,541	Personnel Services	967,299
Realignment from the Vehicle License Fee Fund		870,900	Building Maintenance and Grounds	—
Public Assistance Administration		927,365	Administrative Services	6,367
Public Assistance Programs		169,981	Other	404,038
Realignment for Social Services		1,262,142	Total Charges for Current Services	6,214,417
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,578,171	Other Sales	—
Realignment for Mental Health		420,715	Tobacco Settlement	126,218
Medically Indigent Adults		—	Welfare Repayments	376
Alcohol and Drug Abuse		65,316	Cancelled Warrants	—
Other Aid for Health		373,553	Other	1,054,128
Realignment for Health Services		379,994	Total Miscellaneous Revenue	1,180,722
Homeowners' Property Tax Relief		46,488	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	28,785
SB90 Mandated Costs		2,358	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,039,509	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	28,785
Supplemental Law Enforcement Services Fund (SLESF/COPS)		242,447	Total General County Revenues Before Transfers	47,647,194
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	726,857
District Attorney Programs		171,225	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		647,361	Total General County Revenues and Transfers In	\$ 48,374,051
Other		1,970,651		
Total State		13,712,094		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Mono

General		Public Ways and Facilities	
Board of Supervisors	\$ 907,120	Total Roads	6,393,622
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	(51,546)	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	855,574	Total Public Ways and Facilities	6,393,622
Finance		Health	
Auditor-Controller	573,207	Total Public Health	3,174,479
Treasurer-Tax Collector	—	Total Medical Care	5,214,591
Assessor	1,810,333	Total Mental Health	1,684,319
Other	—	Total Drug and Alcohol Abuse Services	416,342
Total Finance	2,383,540	Total Health	10,489,731
Counsel		Sanitation	
County Counsel	458,778	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	458,778	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	250,923	Administration	2,283,552
Total Communications	152,664	Aid Programs - Cash (Grants)	683,743
Total Property Management	1,710,424	Total Welfare	2,967,295
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,074,612
Courts	—	Other	—
Other	813,563	Total Social Services	1,074,612
Total Plant Acquisition	813,563	General Relief	
Total Promotion	—	Aid to Indigents	17,653
Total Other General	1,011,632	Indigent Burial	—
Total General	7,637,098	Total General Relief	17,653
Public Protection		Total Care of Court Wards	41,429
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	409,748	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	116,476	Workforce Investment Act (WIA)	—
Other Trial Court	1,057,914	Other	—
County Clerk	260,394	Total Other Public Assistance	—
Grand Jury (Including Audit)	1,972,627	Total Public Assistance	4,100,989
District Attorney-Prosecution	1,968,829	Education	
District Attorney-Family Support	332,433	Total School Administration	—
Public Defender	708,225	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	37,408
Other	123,571	Total Other Education	—
Total Judicial	6,950,217	Total Education	37,408
Total Police Protection	7,090,647	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	26,738
Adult Detention	2,986,982	Total Cultural Services	—
Juvenile Detention	18,221	Total Veterans Memorial Building	—
Probation	1,531,300	Total Small Craft Harbors	—
Total Detention and Correction	4,536,503	Total Recreation and Cultural	26,738
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	518,771
Protective Inspection		Total Interest on Long-Term Debt	505,792
Agricultural Commissioner	—	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	588,210	Total Debt Service	1,024,563
Other	158,739	Total General County Expenditures Before Transfers	53,222,958
Total Protective Inspection	746,949	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	762,021
Local Agency Formation Commission (LAFCO)	14,247	Operating Transfers Between Funds Other Than	—
Recorder	390,590	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 53,984,979
Emergency Services	308,262		
Planning and Zoning	2,411,787		
Pound	798,025		
Other	265,582		
Total Other Protection	4,188,493		
Total Public Protection	23,512,809		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 23,275,049	\$ 20,412,533	\$ 2,862,516

Table 6. Counties Annual Report — Fiscal Year 2011-12
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							
2012 PERS Side Refunding	—	—	—	—	—	—	\$ 4,455,700
Capital Leases	—	—	—	—	—	—	34,846
Compensated Absences	—	—	—	—	—	—	3,217,472
Compensated Absences - Enterprise	—	—	—	—	—	—	85,449
Interest Free Loan for Cap. Imprv.	—	—	—	—	—	—	166,667
Landfill Closure & Post-Closure	—	—	—	—	—	—	7,787,382
Total Other Long-Term Debt Schedule				—	—	—	15,747,516
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 15,747,516

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 4,259,124
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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 2011-12
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	\$ 13,489
Total Operating Expenses	162,139
Net Operating Income (Loss)	(148,650)
Total Non-Operating Revenue	100,534
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(48,116)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (48,116)
Current Year Capital Outlay (Enterprise Activity)	\$ 94,324

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,281,301
Total Operating Expenses	2,596,111
Net Operating Income (Loss)	(314,810)
Total Non-Operating Revenues	25,750
Total Non-Operating Expenses	234,180
Income (Loss) Before Operating Transfers	(523,240)
Transfers In from the County	762,021
Transfers Out to the County	726,857
Net Transfers In (Out)	35,164
Net Income (Loss)	\$ (488,076)
Current Year Capital Outlay (Enterprise Activity)	\$ 75,848

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: General Expenditures, Administrative Officer, reflect a negative balance of (\$56,546) due to indirect cost credits. The actual current year expenditures are \$641,667.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Monterey

Taxes			Federal	
Property Taxes			Public Assistance Administration	41,342,973
County Wide Secured and Unsecured	\$	74,838,866	Public Assistance Programs	40,029,732
Less Than County Wide Funds - Secured and Unsecured		5,914,778	Health Administration	22,193,457
Property Tax In-Lieu of Vehicle License Fees		39,441,854	Workforce Investment Act (WIA)	6,977,227
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		1,930,590	Health Grants	13,071,258
Total Property Taxes		122,126,088	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		8,856,162	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	675,823
Property Transfer		1,821,114	District Attorney Programs	424,978
Transient Lodging		16,645,465	Aging Programs	1,968,041
Timber Yield		73	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	3,462,461
Utility Users Tax		—	Other	6,414,551
Other		1,126	Total Federal	136,560,501
Total Other Taxes		27,323,940	Other Aid	
Total Taxes		149,450,028	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	7,150,117
Operations		—	Total Other Aid	7,150,117
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	2,624,478
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		264,301	Auditing and Accounting Fees	1,364,937
Business Licenses		2,795,500	Communication Services	5,936,989
Construction Permits		4,332,449	Election Services	1,004,161
Road Privileges and Permits		231,342	Legal Services	335,633
Zoning Permits		1,372,007	Planning and Engineering Services	1,066,796
Franchises		4,607,430	Agricultural Services	1,667,181
Other		340,523	Civil Process Services	3,301,744
Total Licenses Permits and Franchises		13,943,552	Court Fees and Costs	—
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		1,382,036	Estate Fees	138,832
Other Court Fines		1,186,307	Humane Services	154,977
Forfeitures and Penalties		5,259,274	Law Enforcement Services	3,686,040
Penalties and Cost on Delinquent Taxes		1,941,271	Recording Fees	2,338,470
Total Fines, Forfeitures and Penalties		9,768,888	Road and Street Services	2,714,697
Revenue from Use of Money and Property			Health Fees	26,974,801
Interest		1,285,504	Mental Health Services	1,445,418
Rents and Concessions		2,500,571	California Children Services	3,862
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		3,786,075	Institutional Care and Services	1,302,508
Aid from Other Governmental Agencies			Library Services	151,053
State			Park and Recreation Fees	4,299,618
Highway Users Tax		11,703,258	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		9,012,039	Building Maintenance and Grounds	587,029
Public Assistance Administration		26,684,171	Administrative Services	—
Public Assistance Programs		17,317,274	Other	1,237,242
Realignment for Social Services		26,569,222	Total Charges for Current Services	62,336,466
Health:			Miscellaneous Revenue	
Aid for Mental Health		18,328,380	Other Sales	8,016
Realignment for Mental Health		11,095,011	Tobacco Settlement	3,549,183
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		209,372	Cancelled Warrants	259,046
Other Aid for Health		11,437,693	Other	1,624,763
Realignment for Health Services		2,609,952	Total Miscellaneous Revenue	5,441,008
Homeowners' Property Tax Relief		503,895	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	714,457
SB90 Mandated Costs		134,404	Proceeds from the Sale of Bonds	—
Public Safety Fund		39,591,293	Other Long-Term Debt Proceeds	420,433
Other:			Total Other Financing Sources	1,134,890
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,414,411	Total General County Revenues Before Transfers	585,114,053
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		105,776	Total Transfers In from Enterprises	1,449,502
District Attorney Programs		2,270,408	Operating Transfers Between Funds Other Than Governmental and Enterprise	735,850
Law Enforcement		590,013	Total General County Revenues and Transfers In	\$ 587,299,405
Other		15,965,956		
Total State		195,542,528		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Monterey

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,933,148	Total Roads	26,586,818
Clerk of the Board	599,911	Total Transportation Terminals	—
Administrative Officer	2,318,929	Total Transportation Systems	—
Other	1,272,789	Total Parking Facilities	—
Total Legislative and Administrative	7,124,777	Total Public Ways and Facilities	26,586,818
Finance		Health	
Auditor-Controller	(2,101,565)	Total Public Health	58,626,019
Treasurer-Tax Collector	2,677,470	Total Medical Care	7,694,717
Assessor	4,983,145	Total Mental Health	52,097,074
Other	4,669,773	Total Drug and Alcohol Abuse Services	3,979,804
Total Finance	10,228,823	Total Health	122,397,614
Counsel		Sanitation	
County Counsel	2,740,432	Total Refuse Collection and Disposal	201,357
Other	925,212	Total Sanitation	201,357
Total Counsel	3,665,644	Public Assistance	
Total Personnel	2,967,065	Welfare	
Total Elections	3,973,530	Administration	75,961,361
Total Communications	9,540,298	Aid Programs - Cash (Grants)	68,030,672
Total Property Management	9,050,846	Total Welfare	143,992,033
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	803,642
Courts	—	Other	3,022,245
Other	8,547,503	Total Social Services	3,825,887
Total Plant Acquisition	8,547,503	General Relief	
Total Promotion	1,203,245	Aid to Indigents	1,052,467
Total Other General	26,923	Indigent Burial	—
Total General	56,328,654	Total General Relief	1,052,467
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	608,002
Trial Court Maintenance of Effort (MOE)	7,183,912	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	514,339	Workforce Investment Act (WIA)	7,497,279
Other Trial Court	823,001	Other	1,659,868
County Clerk	—	Total Other Public Assistance	9,157,147
Grand Jury (Including Audit)	73,729	Total Public Assistance	158,635,536
District Attorney-Prosecution	17,586,942	Education	
District Attorney-Family Support	10,707,437	Total School Administration	—
Public Defender	7,247,360	Total Library Services	7,215,800
Court Appointed Counsel	2,642,338	Total Agricultural Education	529,550
Other	—	Total Other Education	—
Total Judicial	46,779,058	Total Education	7,745,350
Total Police Protection	35,430,522	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	4,783,388
Adult Detention	37,033,769	Total Cultural Services	—
Juvenile Detention	18,088,861	Total Veterans Memorial Building	—
Probation	17,909,623	Total Small Craft Harbors	—
Total Detention and Correction	73,032,253	Total Recreation and Cultural	4,783,388
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	3,795,000
Protective Inspection		Total Interest on Long-Term Debt	5,354,773
Agricultural Commissioner	9,125,720	Total Interest on Short-Term Notes and Warrants	603,685
Building Inspector	7,468,800	Total Debt Service	9,753,458
Other	—	Total General County Expenditures Before Transfers	572,297,293
Total Protective Inspection	16,594,520	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	771,240
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	2,255,829	Governmental and Enterprise	416,576
Coroner	1,762,095	Total General County Expenditures and Transfers Out	\$ 573,485,109
Emergency Services	1,597,523		
Planning and Zoning	2,394,691		
Pound	1,678,060		
Other	4,340,567		
Total Other Protection	14,028,765		
Total Public Protection	185,865,118		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 502,712,001	\$ 155,865,947	\$ 346,846,054

Table 6. Counties Annual Report — Fiscal Year 2011-12
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 (Ent)	2004	2004	2014	\$ 7,470,000	\$ 2,505,000	\$ 800,000	\$ 1,705,000
Judgment Obligation Bonds	2004	2004	2014	7,470,000	4,965,000	4,965,000	—
Total Revenue Bonds				14,940,000	7,470,000	5,765,000	1,705,000
Other Long-Term Debt Schedule							
Compensated Absences (Ent)	—	—	—	—	—	—	7,516,539
Compensated Absences Payable	—	—	—	—	—	—	29,819,230
Estimated Self-Insurance	—	—	—	—	—	—	56,965,166
Lake Naci Settlement	—	—	—	—	—	—	—
Lake Nacimiento Settlement (Ent)	—	—	—	—	—	—	8,651,201
Lake San Antonio Settlement	—	—	—	—	—	—	—
Lake San Antonio Settlement (Ent)	—	—	—	—	—	—	3,199,746
Landfill Closure/Postclosure Liability	—	—	—	—	—	—	2,290,562
NMC Equipment Capital Lease	—	—	—	—	—	—	10,666,022
Total Other Long-Term Debt Schedule				—	—	—	119,108,466
County Total Bonds and Other Long-Term Debt				\$ 14,940,000	\$ 7,470,000	\$ 5,765,000	\$ 120,813,466

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 287,967,598

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 773,784,679
Total Deductions from Revenues	638,774,020
Net Patient Revenue	135,010,659
Total Other Operating Revenues	3,158,084
Total Operating Revenue	138,168,743
Total Operating Expenses	175,312,153
Net Operating Income (Loss)	(37,143,410)
Total Non-Operating Revenue	44,964,033
Total Non-Operating Expenses	3,565,874
Net Non-Operating Income	41,398,159
Net Income Before Extraordinary Items	4,254,749
Extraordinary Items	—
Income (Loss) Before Operating Transfers	4,254,749
Transfers In from the County	—
Transfers Out to the County	1,013,240
Net Transfers In (Out)	(1,013,240)
Net Income (Loss)	\$ 3,241,509
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 2011-12
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: Parks Lake & Resort

Total Operating Revenue	\$ 8,477,193
Total Operating Expense	9,780,024
Net Operating Income (Loss)	(1,302,831)
Total Non-Operating Revenue	166,412
Total Non-Operating Expenses	313,267
Income (Loss) Before Operating Transfers	(1,449,686)
Transfers In from the County	771,240
Transfers Out to the County	436,262
Net Transfers In (Out)	334,978
Net Income (Loss)	\$ (1,114,708)
Current Year Capital Outlay	\$ 639,281

Comments

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

1. Informational Note: General Expenditures, Auditor-Controller, reflect a negative balance of (\$2,101,565) due to indirect cost credits. The actual current year expenditures are \$4,968,446. Other General Expenditures reflect a negative balance of (\$386,967) due to recovery credits. The actual current year expenditures are \$1,104,468.
Reference: Table 6, Statement of County Expenditures
2. 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
3. Informational Note: One Long-Term Debt and two Other Long-Term Debts were reclassified from Governmental to Enterprise during the current year to reflect the proper fund type. The three debts are: Judgment Obligation Bonds (Ent), Lake Nacimiento Settlement (Ent), and Lake San Antonio Settlement (Ent).
Reference: Table 6, Statement of Long-Term Debt

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Napa

Taxes			Federal	
Property Taxes			Public Assistance Administration	8,731,022
County Wide Secured and Unsecured	\$	51,558,844	Public Assistance Programs	1,492,112
Less Than County Wide Funds - Secured and Unsecured		10,520,348	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		14,359,826	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		523,782	Health Grants	946,093
Total Property Taxes		76,962,800	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		7,248,998	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	115,864
Property Transfer		1,429,927	District Attorney Programs	—
Transient Lodging		9,226,611	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	323,674
Construction Development Taxes		—	Law Enforcement	539,663
Utility Users Tax		—	Other	814,199
Other		89	Total Federal	12,962,627
Total Other Taxes		17,905,625	Other Aid	
Total Taxes		94,868,425	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	5,393,520
Operations		—	Total Other Aid	5,393,520
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	771,772
Licenses, Permits and Franchises			Property Tax Administrative Fees	616,754
Animal Licenses		135	Auditing and Accounting Fees	352,700
Business Licenses		354,947	Communication Services	—
Construction Permits		1,058,568	Election Services	35,335
Road Privileges and Permits		48,260	Legal Services	933,598
Zoning Permits		1,314,813	Planning and Engineering Services	2,727,340
Franchises		865,063	Agricultural Services	1,107,611
Other		2,693,823	Civil Process Services	140,394
Total Licenses Permits and Franchises		6,335,609	Court Fees and Costs	28,759
Fines, Forfeitures and Penalties			Booking Fees	12,814
Vehicle Code Fines		944,482	Estate Fees	189,904
Other Court Fines		760,070	Humane Services	10,810
Forfeitures and Penalties		1,327,261	Law Enforcement Services	6,601,079
Penalties and Cost on Delinquent Taxes		883,112	Recording Fees	1,255,916
Total Fines, Forfeitures and Penalties		3,914,925	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	585,075
Interest		1,107,946	Mental Health Services	4,550,417
Rents and Concessions		136,315	California Children Services	1,540
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,244,261	Institutional Care and Services	420,950
Aid from Other Governmental Agencies			Library Services	131,435
State			Park and Recreation Fees	—
Highway Users Tax		4,269,431	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		4,522,962	Building Maintenance and Grounds	771,549
Public Assistance Administration		11,311,012	Administrative Services	5,760,806
Public Assistance Programs		8,120,898	Other	349,182
Realignment for Social Services		12,611,903	Total Charges for Current Services	27,355,740
Health:			Miscellaneous Revenue	
Aid for Mental Health		3,697,791	Other Sales	51,278
Realignment for Mental Health		5,891,256	Tobacco Settlement	1,212,978
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		600,568	Cancelled Warrants	—
Other Aid for Health		1,049,247	Other	860,325
Realignment for Health Services		1,261,681	Total Miscellaneous Revenue	2,124,581
Homeowners' Property Tax Relief		360,882	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	34,664
SB90 Mandated Costs		1,313,666	Proceeds from the Sale of Bonds	—
Public Safety Fund		17,573,766	Other Long-Term Debt Proceeds	94,340
Other:			Total Other Financing Sources	129,004
Supplemental Law Enforcement Services Fund (SLESF/COPS)		513,405	Total General County Revenues Before Transfers	245,551,550
Office of Criminal Justice and Planning Programs		248,876	Transfers In	
Library		298,423	Total Transfers In from Enterprises	21,867
District Attorney Programs		1,399,495	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		5,160	Total General County Revenues and Transfers In	\$ 245,573,417
Other		16,172,436		
Total State		91,222,858		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Napa

General		Public Ways and Facilities	
Board of Supervisors	\$ 685,371	Total Roads	8,701,867
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,756,833	Total Transportation Systems	—
Other	865,273	Total Parking Facilities	—
Total Legislative and Administrative	4,307,477	Total Public Ways and Facilities	8,701,867
Finance		Health	
Auditor-Controller	2,669,654	Total Public Health	18,709,100
Treasurer-Tax Collector	1,628,569	Total Medical Care	—
Assessor	2,796,001	Total Mental Health	18,794,414
Other	—	Total Drug and Alcohol Abuse Services	3,920,892
Total Finance	7,094,224	Total Health	41,424,406
Counsel		Sanitation	
County Counsel	3,588,655	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,588,655	Public Assistance	
Total Personnel	1,817,132	Welfare	
Total Elections	993,498	Administration	7,331,611
Total Communications	1,105,889	Aid Programs - Cash (Grants)	10,806,363
Total Property Management	4,700,390	Total Welfare	18,137,974
Plant Acquisition		Social Services	
Jails	329,068	Administration and Programs	12,857,833
Courts	—	Other	1,501,323
Other	8,442,909	Total Social Services	14,359,156
Total Plant Acquisition	8,771,977	General Relief	
Total Promotion	377,832	Aid to Indigents	314,999
Total Other General	15,130,541	Indigent Burial	—
Total General	47,887,615	Total General Relief	314,999
Public Protection		Total Care of Court Wards	281,146
Judicial		Total Veteran Services	142,816
Trial Court Maintenance of Effort (MOE)	719,168	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	248,751	Workforce Investment Act (WIA)	1,466,329
Other Trial Court	—	Other	1,817,935
County Clerk	—	Total Other Public Assistance	3,284,264
Grand Jury (Including Audit)	79,684	Total Public Assistance	36,520,355
District Attorney-Prosecution	8,583,425	Education	
District Attorney-Family Support	3,989,174	Total School Administration	—
Public Defender	3,677,745	Total Library Services	8,031,387
Court Appointed Counsel	945,025	Total Agricultural Education	378,242
Other	—	Total Other Education	—
Total Judicial	18,242,972	Total Education	8,409,629
Total Police Protection	25,525,861	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	104
Adult Detention	13,661,829	Total Cultural Services	—
Juvenile Detention	4,432,814	Total Veterans Memorial Building	—
Probation	9,171,021	Total Small Craft Harbors	—
Total Detention and Correction	27,265,664	Total Recreation and Cultural	104
Total Fire Protection	9,928,936	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,152,181
Protective Inspection		Total Interest on Long-Term Debt	263,278
Agricultural Commissioner	5,393,596	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,031,593	Total Debt Service	1,415,459
Other	—	Total General County Expenditures Before Transfers	243,564,559
Total Protective Inspection	7,425,189	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	533,907
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	993,217	Governmental and Enterprise	—
Coroner	534,877	Total General County Expenditures and Transfers Out	\$ 244,098,466
Emergency Services	253,621		
Planning and Zoning	7,556,303		
Pound	853,472		
Other	625,012		
Total Other Protection	10,816,502		
Total Public Protection	99,205,124		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 769,202,205	\$ 96,134,417	\$ 673,067,788

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ —	\$ 266,563	\$ 233,437
Energy Management Projects	2004	—	—	468,422	—	260,089	208,283
EHAP-Homeless Shelter	2004	—	—	1,000,000	—	—	1,000,000
Total State Construction Loans				1,968,422	—	526,652	1,441,720
Other Long-Term Debt Schedule							
Airport - CHP	—	—	—	—	—	—	271,820
Airport Compensated Absences	—	—	—	—	—	—	39,580
Animal Shelter Comp Absences	—	—	—	—	—	—	27,280
Compensated Absences	—	—	—	—	—	—	7,251,208
General Fund Loan	—	—	—	—	—	—	279,000
Total Other Long-Term Debt Schedule				—	—	—	7,868,888
County Total Bonds and Other Long-Term Debt				\$ 1,968,422	\$ —	\$ 526,652	\$ 9,310,608
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	33,426,859				

* Maximum Repayment Obligation, Ending 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 2011-12
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	\$ 1,789,023
Total Operating Expenses	2,994,066
Net Operating Income (Loss)	(1,205,043)
Total Non-Operating Revenue	2,262,252
Total Non-Operating Expenses	58,744
Income (Loss) Before Operating Transfers	998,465
Transfers In from the County	—
Transfers Out to the County	21,867
Net Transfers In (Out)	(21,867)
Net Income (Loss)	\$ 976,598
Current Year Capital Outlay (Enterprise Activity)	\$ 2,338,431

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	\$ 1,120,246
Total Operating Expense	1,120,653
Net Operating Income (Loss)	(407)
Total Non-Operating Revenue	24,295
Total Non-Operating Expenses	45,554
Income (Loss) Before Operating Transfers	(21,666)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (21,666)
Current Year Capital Outlay	\$ 34,969

Other Enterprise Statement of Revenues and Expenses: NC Housing Authority

Total Operating Revenue	\$ 532,266
Total Operating Expense	1,258,234
Net Operating Income (Loss)	(725,968)
Total Non-Operating Revenue	168,045
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(557,923)
Transfers In from the County	533,907
Transfers Out to the County	—
Net Transfers In (Out)	533,907
Net Income (Loss)	\$ (24,016)
Current Year Capital Outlay	\$ —

Table 6. Counties Annual Report — Fiscal Year 2011-12

Other Enterprise Statement of Revenues and Expenses:		Parking
Total Operating Revenue	\$	110,913
Total Operating Expense		<u>461,727</u>
Net Operating Income (Loss)		<u>(350,814)</u>
Total Non-Operating Revenue		968
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>(349,846)</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>(349,846)</u>
Current Year Capital Outlay	\$	<u>—</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Nevada

Taxes				Federal	
Property Taxes				Public Assistance Administration	5,177,990
County Wide Secured and Unsecured	\$	21,389,627		Public Assistance Programs	5,065,097
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	38,419
Property Tax In-Lieu of Vehicle License Fees		9,157,406		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—		Community Development Block Grant	244,586
Prior Year Secured and Unsecured		18,477		Health Grants	8,181,275
Total Property Taxes		30,565,510		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,000,139		Office of Criminal Justice and Planning Programs	265,310
Transportation Tax (Non-Transit)		25,362		DEA Programs/Drug and Alcohol Programs	76,048
Property Transfer		581,833		District Attorney Programs	2,300,278
Transient Lodging		232,734		Aging Programs	50,780
Timber Yield		24,977		Senior Citizens Programs	—
Aircraft		73,894		Road Projects	1,079,118
Construction Development Taxes		—		Law Enforcement	274,200
Utility Users Tax		—		Other	777,316
Other		1,527,284		Total Federal	23,530,417
Total Other Taxes		4,466,223		Other Aid	
Total Taxes		35,031,733		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	1,876,039
Operations		—		Total Other Aid	1,876,039
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	166,518
Licenses, Permits and Franchises				Property Tax Administrative Fees	987,901
Animal Licenses		77,090		Auditing and Accounting Fees	28,197
Business Licenses		—		Communication Services	131,475
Construction Permits		1,119,938		Election Services	43,572
Road Privileges and Permits		67,325		Legal Services	115,842
Zoning Permits		2,392		Planning and Engineering Services	673,029
Franchises		1,043,464		Agricultural Services	8,051
Other		45,683		Civil Process Services	101,670
Total Licenses Permits and Franchises		2,355,892		Court Fees and Costs	825,294
Fines, Forfeitures and Penalties				Booking Fees	—
Vehicle Code Fines		410,162		Estate Fees	82,283
Other Court Fines		153,647		Humane Services	22,066
Forfeitures and Penalties		792,096		Law Enforcement Services	674,496
Penalties and Cost on Delinquent Taxes		2,105,784		Recording Fees	989,752
Total Fines, Forfeitures and Penalties		3,461,689		Road and Street Services	493,783
Revenue from Use of Money and Property				Health Fees	456,727
Interest		336,386		Mental Health Services	930,463
Rents and Concessions		351,523		California Children Services	—
Royalties		—		Sanitation Services	—
Total Revenue from the Use of Money and Property		687,909		Institutional Care and Services	2,318,450
Aid from Other Governmental Agencies				Library Services	84,532
State				Park and Recreation Fees	—
Highway Users Tax		4,724,590		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	105
Realignment from the Vehicle License Fee Fund		4,666,217		Building Maintenance and Grounds	256,923
Public Assistance Administration		6,275,975		Administrative Services	899
Public Assistance Programs		1,878,161		Other	3,034,124
Realignment for Social Services		8,320,855		Total Charges for Current Services	12,426,152
Health:				Miscellaneous Revenue	
Aid for Mental Health		6,425,307		Other Sales	6,353
Realignment for Mental Health		2,971,890		Tobacco Settlement	877,748
Medically Indigent Adults		—		Welfare Repayments	17,231
Alcohol and Drug Abuse		73,578		Cancelled Warrants	14,070
Other Aid for Health		182,667		Other	1,304,895
Realignment for Health Services		867,676		Total Miscellaneous Revenue	2,220,297
Homeowners' Property Tax Relief		241,878		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	116,402
SB90 Mandated Costs		44,317		Proceeds from the Sale of Bonds	—
Public Safety Fund		7,274,818		Other Long-Term Debt Proceeds	716,148
Other:				Total Other Financing Sources	832,550
Supplemental Law Enforcement Services Fund (SLESF/COPS)		28,665		Total General County Revenues Before Transfers	131,216,264
Office of Criminal Justice and Planning Programs		158,894		Transfers In	
Library		15,652		Total Transfers In from Enterprises	—
District Attorney Programs		1,091,332		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		241,700		Total General County Revenues and Transfers In	\$ 131,216,264
Other		3,309,414			
Total State		48,793,586			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Nevada

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,047,385	Total Roads	10,570,470
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	92,565	Total Transportation Systems	—
Other	31,740	Total Parking Facilities	—
Total Legislative and Administrative	1,171,690	Total Public Ways and Facilities	10,570,470
Finance		Health	
Auditor-Controller	344,911	Total Public Health	7,312,386
Treasurer-Tax Collector	950,264	Total Medical Care	1,919,933
Assessor	2,288,828	Total Mental Health	15,766,036
Other	603,687	Total Drug and Alcohol Abuse Services	1,589,402
Total Finance	4,187,690	Total Health	26,587,757
Counsel		Sanitation	
County Counsel	159,951	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	159,951	Public Assistance	
Total Personnel	102,550	Welfare	
Total Elections	1,195,222	Administration	10,914,761
Total Communications	—	Aid Programs - Cash (Grants)	7,911,184
Total Property Management	803,860	Total Welfare	18,825,945
Plant Acquisition		Social Services	
Jails	306	Administration and Programs	4,202,200
Courts	—	Other	—
Other	1,124,726	Total Social Services	4,202,200
Total Plant Acquisition	1,125,032	General Relief	
Total Promotion	165,591	Aid to Indigents	149,062
Total Other General	711,409	Indigent Burial	—
Total General	9,622,995	Total General Relief	149,062
Public Protection		Total Care of Court Wards	1,667,557
Judicial		Total Veteran Services	161,627
Trial Court Maintenance of Effort (MOE)	1,197,948	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	1,080,997	Other	1,931,051
County Clerk	—	Total Other Public Assistance	1,931,051
Grand Jury (Including Audit)	95,045	Total Public Assistance	26,937,442
District Attorney-Prosecution	3,529,639	Education	
District Attorney-Family Support	3,161,797	Total School Administration	—
Public Defender	1,903,667	Total Library Services	2,255,903
Court Appointed Counsel	—	Total Agricultural Education	40,681
Other	452,646	Total Other Education	—
Total Judicial	11,421,739	Total Education	2,296,584
Total Police Protection	14,429,022	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	12,291,364	Total Cultural Services	—
Juvenile Detention	2,925,678	Total Veterans Memorial Building	—
Probation	3,935,031	Total Small Craft Harbors	—
Total Detention and Correction	19,152,073	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,865,819
Protective Inspection		Total Interest on Long-Term Debt	744,187
Agricultural Commissioner	603,652	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,191,201	Total Debt Service	3,610,006
Other	91,420	Total General County Expenditures Before Transfers	132,228,940
Total Protective Inspection	1,886,273	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,033,456	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 132,228,940
Emergency Services	517,880		
Planning and Zoning	2,357,455		
Pound	1,176,443		
Other	629,345		
Total Other Protection	5,714,579		
Total Public Protection	52,603,686		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 58,308,642	\$ 44,279,639	\$ 14,029,003

Table 6. Counties Annual Report — Fiscal Year 2011-12
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							
2011 COP Refunding	—	—	—	—	—	—	\$ 8,505,000
Compensated Absences	—	—	—	—	—	—	5,206,676
ERAC Energy Efficiency Retrofit	—	—	—	—	—	—	1,325,575
Net OPEB Obligation	—	—	—	—	—	—	3,256,267
Postclosure Landfill Liability	—	—	—	—	—	—	12,215,986
Vehicle Capital Lease	—	—	—	—	—	—	14,874
Total Other Long-Term Debt Schedule				—	—	—	30,524,378
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 30,524,378

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 4,248,070
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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	\$ 325,517
Local Cash Grants	1,536,770
State Cash Grants	—
Federal Cash Grants	315,770
Other Revenues	13,523
Total Revenues	2,191,580
Purchased Transportation	630,424
Other Expenses	2,399,493
Total Expenses	3,029,917
Net Transit Income (Loss)	(838,337)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (838,337)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	827,501
Total Federal Capital Grants	415,248
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 1,242,749

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 876,046
Total Operating Expenses	3,016,505
Net Operating Income (Loss)	(2,140,459)
Total Non-Operating Revenue	1,855,551
Total Non-Operating Expenses	28,506
Income (Loss) Before Operating Transfers	(313,414)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (313,414)
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	\$ 7,403,021
Total Operating Expense	6,869,021
Net Operating Income (Loss)	534,000
Total Non-Operating Revenue	195,642
Total Non-Operating Expenses	1,009,659
Income (Loss) Before Operating Transfers	(280,017)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (280,017)
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 \$1.5 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Orange

Taxes				Federal	
Property Taxes				Public Assistance Administration	212,988,863
County Wide Secured and Unsecured	\$	279,946,912		Public Assistance Programs	208,248,181
Less Than County Wide Funds - Secured and Unsecured		35,689,505		Health Administration	13,697,608
Property Tax In-Lieu of Vehicle License Fees		303,954,996		Workforce Investment Act (WIA)	15,585,847
Voter Approved Indebtedness		—		Community Development Block Grant	4,633,422
Prior Year Secured and Unsecured		1,481,770		Health Grants	65,085,489
Total Property Taxes		621,073,183		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		7,858,433		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—		DEA Programs/Drug and Alcohol Programs	—
Property Transfer		13,837,708		District Attorney Programs	1,446,611
Transient Lodging		—		Aging Programs	11,712,437
Timber Yield		—		Senior Citizens Programs	—
Aircraft		2,465,615		Road Projects	—
Construction Development Taxes		—		Law Enforcement	30,338,477
Utility Users Tax		—		Other	9,172,277
Other		576,152		Total Federal	572,909,212
Total Other Taxes		24,737,908		Other Aid	
Total Taxes		645,811,091		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	60,708,767
Operations		143,430		Total Other Aid	60,708,767
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		143,430		Assessments and Tax Collection Fees	6,922,549
Licenses, Permits and Franchises				Property Tax Administrative Fees	16,614,064
Animal Licenses		6,573,046		Auditing and Accounting Fees	649,846
Business Licenses		1,681,501		Communication Services	2,906,175
Construction Permits		4,479,451		Election Services	738,765
Road Privileges and Permits		267,472		Legal Services	3,116,359
Zoning Permits		—		Planning and Engineering Services	1,353,992
Franchises		2,691,066		Agricultural Services	118,638
Other		1,845,021		Civil Process Services	1,407,676
Total Licenses Permits and Franchises		17,537,557		Court Fees and Costs	25,046,155
Fines, Forfeitures and Penalties				Booking Fees	—
Vehicle Code Fines		15,048,488		Estate Fees	1,502,372
Other Court Fines		4,143,200		Humane Services	7,607,629
Forfeitures and Penalties		13,036,975		Law Enforcement Services	119,563,988
Penalties and Cost on Delinquent Taxes		37,950,210		Recording Fees	19,581,212
Total Fines, Forfeitures and Penalties		70,178,873		Road and Street Services	22,267,865
Revenue from Use of Money and Property				Health Fees	28,850,108
Interest		19,149,299		Mental Health Services	34,418,555
Rents and Concessions		37,200,710		California Children Services	315,802
Royalties		162		Sanitation Services	—
Total Revenue from the Use of Money and Property		56,350,171		Institutional Care and Services	29,075,058
Aid from Other Governmental Agencies				Library Services	947,838
State				Park and Recreation Fees	693,971
Highway Users Tax		38,592,734		Other:	
Motor Vehicle In-Lieu Tax		2,613,683		Personnel Services	1,235,354
Realignment from the Vehicle License Fee Fund		67,695,991		Building Maintenance and Grounds	—
Public Assistance Administration		179,622,913		Administrative Services	—
Public Assistance Programs		30,261,504		Other	67,861,431
Realignment for Social Services		63,758,943		Total Charges for Current Services	392,795,402
Health:				Miscellaneous Revenue	
Aid for Mental Health		111,113,659		Other Sales	7,683,888
Realignment for Mental Health		107,240,603		Tobacco Settlement	26,752,914
Medically Indigent Adults		—		Welfare Repayments	2,605,900
Alcohol and Drug Abuse		—		Cancelled Warrants	658,122
Other Aid for Health		23,673,054		Other	27,203,067
Realignment for Health Services		110,667,251		Total Miscellaneous Revenue	64,903,891
Homeowners' Property Tax Relief		2,182,691		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	250,853
SB90 Mandated Costs		2,625,978		Proceeds from the Sale of Bonds	2,273,117
Public Safety Fund		341,110,031		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	2,523,970
Supplemental Law Enforcement Services Fund (SLESF/COPS)		10,681,512		Total General County Revenues Before Transfers	3,027,030,988
Office of Criminal Justice and Planning Programs		—		Transfers In	
Library		1,526		Total Transfers In from Enterprises	11,779,002
District Attorney Programs		16,853,459		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		24,723,901		Total General County Revenues and Transfers In	\$ 3,038,809,990
Other		9,749,191			
Total State		1,143,168,624			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Orange

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,511,074	Total Roads	113,336,338
Clerk of the Board	3,205,977	Total Transportation Terminals	—
Administrative Officer	14,674,034	Total Transportation Systems	—
Other	7,596,010	Total Parking Facilities	5,177,898
Total Legislative and Administrative	29,987,095	Total Public Ways and Facilities	118,514,236
Finance		Health	
Auditor-Controller	15,188,432	Total Public Health	104,260,938
Treasurer-Tax Collector	12,804,155	Total Medical Care	214,579,967
Assessor	33,915,936	Total Mental Health	238,650,342
Other	2,623,036	Total Drug and Alcohol Abuse Services	24,013,335
Total Finance	64,531,559	Total Health	581,504,582
Counsel		Sanitation	
County Counsel	10,753,192	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	10,753,192	Public Assistance	
Total Personnel	440,776	Welfare	
Total Elections	12,045,328	Administration	259,294,107
Total Communications	—	Aid Programs - Cash (Grants)	231,624,173
Total Property Management	16,445,971	Total Welfare	490,918,280
Plant Acquisition		Social Services	
Jails	5,488,828	Administration and Programs	170,511,984
Courts	21,505	Other	19,059,383
Other	11,257,363	Total Social Services	189,571,367
Total Plant Acquisition	16,767,696	General Relief	
Total Promotion	—	Aid to Indigents	8,110,218
Total Other General	43,135,925	Indigent Burial	—
Total General	194,107,542	Total General Relief	8,110,218
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	59,104,672	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	4,927,710	Workforce Investment Act (WIA)	14,956,456
Other Trial Court	54,022,237	Other	179,771,439
County Clerk	—	Total Other Public Assistance	194,727,895
Grand Jury (Including Audit)	566,800	Total Public Assistance	883,327,760
District Attorney-Prosecution	106,726,664	Education	
District Attorney-Family Support	53,497,775	Total School Administration	—
Public Defender	62,469,027	Total Library Services	31,058,731
Court Appointed Counsel	6,862,131	Total Agricultural Education	—
Other	3,404,823	Total Other Education	—
Total Judicial	351,581,839	Total Education	31,058,731
Total Police Protection	305,315,675	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	370,733
Adult Detention	191,950,321	Total Cultural Services	—
Juvenile Detention	60,053,119	Total Veterans Memorial Building	—
Probation	88,096,593	Total Small Craft Harbors	14,100,875
Total Detention and Correction	340,100,033	Total Recreation and Cultural	14,471,608
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	54,087,875
Protective Inspection		Total Interest on Long-Term Debt	37,171,814
Agricultural Commissioner	4,357,430	Total Interest on Short-Term Notes and Warrants	5,533,538
Building Inspector	5,202,688	Total Debt Service	96,793,227
Other	—	Total General County Expenditures Before Transfers	3,016,127,086
Total Protective Inspection	9,560,118	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	28,160,911
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	10,907,060	Governmental and Enterprise	2,269,236
Coroner	5,366,806	Total General County Expenditures and Transfers Out	\$ 3,046,557,233
Emergency Services	2,063,556		
Planning and Zoning	4,515,406		
Pound	5,228,699		
Other	61,710,208		
Total Other Protection	89,791,735		
Total Public Protection	1,096,349,400		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 6,131,681,508	\$ 890,905,678	\$ 5,240,775,830

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 99,020,539	\$ 22,659,787
Pension Obligation-Series A	1997	1997	2021	136,923,081	136,923,081	112,057,517	24,865,564
Pension Bond - Bond Accretion	1998	2010	2022	208,460,509	208,460,509	50,900,100	157,560,409
Total Pension Obligation Bonds				467,063,916	467,063,916	261,978,156	205,085,760
Revenue Bonds							
Airport	2003	2004	2018	48,680,000	48,680,000	21,670,000	27,010,000
Refunding - 2005 Series A	2005	2006	2015	146,005,000	146,005,000	95,810,000	50,195,000
Airport Improvement Program	2009	2010	2039	250,000,000	233,115,000	9,130,000	223,985,000
Total Revenue Bonds				444,685,000	427,800,000	126,610,000	301,190,000
Special Assessment Bonds							
1915 Act - RAD 88-1	1988	1990	2018	165,705,000	165,705,000	133,615,000	32,090,000
1915 Act - CFD 87-4	1997	1998	2019	23,630,000	10,815,000	4,340,000	6,475,000
1915 Act - CFD 86-2	1998	1998	2017	25,705,000	10,975,000	3,985,000	6,990,000
1915 Act - RAD 99-1	1999	2000	2018	23,835,000	23,835,000	12,525,000	11,310,000
1915 Act - CFD 86-2	2001	2001	2017	8,005,000	8,005,000	6,705,000	1,300,000
1915 Act - RAD 01-1	2001	2002	2018	10,785,000	10,785,000	5,590,000	5,195,000
1915 Act - AD 01-1	2003	2003	2033	60,237,925	55,345,000	36,255,000	19,090,000
1915 Act - CFD 02-1	2003	2004	2022	75,000,000	68,280,000	2,965,000	65,315,000
1915 Act - CFD 03-1	2004	2004	2034	60,000,000	57,185,000	1,780,000	55,405,000
1915 Act - CFD 04-1	2005	2005	2034	85,000,000	75,645,000	3,025,000	72,620,000
1915 Act - AD01-1	2006	2007	2033	13,000,000	11,655,000	2,490,125	9,164,875
1915 Act - AD01-1	2007	2008	2033	14,500,000	13,680,000	2,495,000	11,185,000
1915 Act - AD01-1	2011	2011	2033	6,444,000	5,340,000	—	5,340,000
Total Special Assessment Bonds				571,846,925	517,250,000	215,770,125	301,479,875
Other Long-Term Debt Schedule							
Juvenile Justice Center Facility	—	—	—	—	—	—	34,380,000
Arbitrage Rebate Payable	—	—	—	—	—	—	391,104
Compensated Absences Liability	—	—	—	—	—	—	172,719,571
County Landfill Closure Liability	—	—	—	—	—	—	170,374,089
Total Other Long-Term Debt Schedule				—	—	—	377,864,764
County Total Bonds and Other Long-Term Debt				\$ 1,483,595,841	\$ 1,412,113,916	\$ 604,358,281	\$ 1,185,620,399

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 288,561,423

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

Table 6. Counties Annual Report — Fiscal Year 2011-12

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 2011-12
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	\$ 111,712,689
Total Operating Expenses	99,564,394
Net Operating Income (Loss)	12,148,295
Total Non-Operating Revenue	22,760,436
Total Non-Operating Expenses	6,458,275
Income (Loss) Before Operating Transfers	28,450,456
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 28,450,456
Current Year Capital Outlay (Enterprise Activity)	\$ 77,765,384

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 99,195,315
Total Operating Expenses	59,967,145
Net Operating Income (Loss)	39,228,170
Total Non-Operating Revenues	4,781,785
Total Non-Operating Expenses	34,080,086
Income (Loss) Before Operating Transfers	9,929,869
Transfers In from the County	28,160,911
Transfers Out to the County	11,779,002
Net Transfers In (Out)	16,381,909
Net Income (Loss)	\$ 26,311,778
Current Year Capital Outlay (Enterprise Activity)	\$ 1,364,587

Other Enterprise Statement of Revenues and Expenses: Compressed Gas

Total Operating Revenue	\$ 306,329
Total Operating Expense	305,851
Net Operating Income (Loss)	478
Total Non-Operating Revenue	124,279
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	124,757
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 124,757
Current Year Capital Outlay	\$ —

Comments

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

1. Informational Note: Revenues for Sales and Use Taxes decreased significantly because the county no longer receives diverted sales tax revenues from Orange County Transportation Authority (OCTA). The county's 15-year agreement with OCTA for bankruptcy recovery expired in the prior fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Placer

Taxes				Federal	
Property Taxes				Public Assistance Administration	16,448,403
County Wide Secured and Unsecured	\$	90,780,134		Public Assistance Programs	27,795,667
Less Than County Wide Funds - Secured and Unsecured		4,990,213		Health Administration	4,792,118
Property Tax In-Lieu of Vehicle License Fees		27,780,573		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—		Community Development Block Grant	1,523,382
Prior Year Secured and Unsecured		(216,139)		Health Grants	751,866
Total Property Taxes		123,334,781		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	149,002
Sales and Use Taxes		14,380,312		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,225,000		DEA Programs/Drug and Alcohol Programs	2,312,207
Property Transfer		2,684,355		District Attorney Programs	—
Transient Lodging		10,474,365		Aging Programs	—
Timber Yield		41,767		Senior Citizens Programs	—
Aircraft		79,885		Road Projects	36,988,764
Construction Development Taxes		2,207,702		Law Enforcement	440,399
Utility Users Tax		—		Other	1,924,383
Other		48		Total Federal	93,126,191
Total Other Taxes		31,093,434		Other Aid	
Total Taxes		154,428,215		Other In-Lieu Taxes	6,849,426
Special Benefit Assessments				Other Governmental Agencies	1,484,057
Operations		1,179,605		Total Other Aid	8,333,483
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		1,179,605		Assessments and Tax Collection Fees	1,849,789
Licenses, Permits and Franchises				Property Tax Administrative Fees	2,854,345
Animal Licenses		215,963		Auditing and Accounting Fees	217,385
Business Licenses		1,724,515		Communication Services	—
Construction Permits		3,664,235		Election Services	70,904
Road Privileges and Permits		79,503		Legal Services	1,389,336
Zoning Permits		—		Planning and Engineering Services	6,066,266
Franchises		1,667,366		Agricultural Services	293,759
Other		1,120,526		Civil Process Services	218,509
Total Licenses Permits and Franchises		8,472,108		Court Fees and Costs	6,924,248
Fines, Forfeitures and Penalties				Booking Fees	620,925
Vehicle Code Fines		300,403		Estate Fees	9,057
Other Court Fines		2,325,643		Humane Services	539,541
Forfeitures and Penalties		2,273,485		Law Enforcement Services	3,976,957
Penalties and Cost on Delinquent Taxes		7,932,571		Recording Fees	3,404,949
Total Fines, Forfeitures and Penalties		12,832,102		Road and Street Services	1,307,532
Revenue from Use of Money and Property				Health Fees	437,109
Interest		3,592,744		Mental Health Services	574,192
Rents and Concessions		223,760		California Children Services	—
Royalties		—		Sanitation Services	76,053
Total Revenue from the Use of Money and Property		3,816,504		Institutional Care and Services	1,439,956
Aid from Other Governmental Agencies				Library Services	376,724
State				Park and Recreation Fees	1,698,419
Highway Users Tax		12,966,275		Other:	
Motor Vehicle In-Lieu Tax		146,703		Personnel Services	1,155,185
Realignment from the Vehicle License Fee Fund		4,015,905		Building Maintenance and Grounds	2,021,532
Public Assistance Administration		12,242,408		Administrative Services	2,006,128
Public Assistance Programs		24,068,490		Other	14,794,264
Realignment for Social Services		10,884,010		Total Charges for Current Services	54,323,064
Health:				Miscellaneous Revenue	
Aid for Mental Health		11,984,205		Other Sales	55,625
Realignment for Mental Health		4,729,786		Tobacco Settlement	—
Medically Indigent Adults		141,762		Welfare Repayments	23,958
Alcohol and Drug Abuse		1,385,360		Cancelled Warrants	11,569
Other Aid for Health		2,930,874		Other	3,202,513
Realignment for Health Services		1,223,351		Total Miscellaneous Revenue	3,293,665
Homeowners' Property Tax Relief		1,037,889		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	525,500
SB90 Mandated Costs		210,097		Proceeds from the Sale of Bonds	—
Public Safety Fund		37,311,829		Other Long-Term Debt Proceeds	336,604
Other:				Total Other Financing Sources	862,104
Supplemental Law Enforcement Services Fund (SLESF/COPS)		314,435		Total General County Revenues Before Transfers	488,607,298
Office of Criminal Justice and Planning Programs		1,272,271		Transfers In	
Library		283		Total Transfers In from Enterprises	334,766
District Attorney Programs		2,212,564		Operating Transfers Between Funds Other Than Governmental and Enterprise	5,669,021
Law Enforcement		2,284,883		Total General County Revenues and Transfers In	\$ 494,611,085
Other		16,576,877			
Total State		147,940,257			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Placer

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,484,091	Total Roads	66,674,636
Clerk of the Board	723,068	Total Transportation Terminals	—
Administrative Officer	4,315,152	Total Transportation Systems	—
Other	1,662,057	Total Parking Facilities	—
Total Legislative and Administrative	8,184,368	Total Public Ways and Facilities	66,674,636
Finance		Health	
Auditor-Controller	4,837,851	Total Public Health	15,073,532
Treasurer-Tax Collector	3,362,245	Total Medical Care	7,852,049
Assessor	9,502,564	Total Mental Health	28,046,853
Other	4,502,833	Total Drug and Alcohol Abuse Services	—
Total Finance	22,205,493	Total Health	50,972,434
Counsel		Sanitation	
County Counsel	3,018,274	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,018,274	Public Assistance	
Total Personnel	8,910,544	Welfare	
Total Elections	3,294,839	Administration	25,539,288
Total Communications	—	Aid Programs - Cash (Grants)	33,901,034
Total Property Management	5,684,664	Total Welfare	59,440,322
Plant Acquisition		Social Services	
Jails	17,395,946	Administration and Programs	34,938,814
Courts	32,853	Other	—
Other	10,192,591	Total Social Services	34,938,814
Total Plant Acquisition	27,621,390	General Relief	
Total Promotion	7,882,168	Aid to Indigents	1,529,650
Total Other General	4,832,390	Indigent Burial	—
Total General	91,634,130	Total General Relief	1,529,650
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	466,123
Trial Court Maintenance of Effort (MOE)	835,468	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	527,479	Workforce Investment Act (WIA)	—
Other Trial Court	852,645	Other	4,864,846
County Clerk	—	Total Other Public Assistance	4,864,846
Grand Jury (Including Audit)	90,417	Total Public Assistance	101,239,755
District Attorney-Prosecution	17,331,233	Education	
District Attorney-Family Support	6,278,848	Total School Administration	—
Public Defender	—	Total Library Services	5,767,909
Court Appointed Counsel	6,610,936	Total Agricultural Education	305,633
Other	—	Total Other Education	—
Total Judicial	32,527,026	Total Education	6,073,542
Total Police Protection	57,710,090	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	3,332,618
Adult Detention	31,240,805	Total Cultural Services	795,797
Juvenile Detention	5,465,372	Total Veterans Memorial Building	—
Probation	15,209,564	Total Small Craft Harbors	—
Total Detention and Correction	51,915,741	Total Recreation and Cultural	4,128,415
Total Fire Protection	2,375,069	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,826,202
Protective Inspection		Total Interest on Long-Term Debt	2,021,171
Agricultural Commissioner	1,674,661	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	3,789,102	Total Debt Service	4,847,373
Other	—	Total General County Expenditures Before Transfers	490,195,023
Total Protective Inspection	5,463,763	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,168,001
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	3,661,442	Governmental and Enterprise	3,104,621
Coroner	439,918	Total General County Expenditures and Transfers Out	\$ 494,467,645
Emergency Services	1,365,908		
Planning and Zoning	6,529,175		
Pound	2,636,606		
Other	—		
Total Other Protection	14,633,049		
Total Public Protection	164,624,738		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 887,122,961	\$ 153,333,382	\$ 733,789,579

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 4,170,000	\$ —
Total Revenue Bonds				4,170,000	4,170,000	4,170,000	—
Special Assessment Bonds							
1915 Act Bonds	1975	1976	2030	11,315,893	5,102,900	2,412,900	2,690,000
Dry Creek - West Placer 2011 Refi	2011	2011	2026	24,000,000	14,140,000	—	14,140,000
Total Special Assessment Bonds				35,315,893	19,242,900	2,412,900	16,830,000
Other Long-Term Debt Schedule							
CalWin Server	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	16,318,626
Compensated Leave	—	—	—	—	—	—	250,464
Postclosure Landfill Liability	—	—	—	—	—	—	4,300,247
Sheriff Helicopter	—	—	—	—	—	—	888,443
Vehicles	—	—	—	—	—	—	615,458
Total Other Long-Term Debt Schedule				—	—	—	22,373,238
County Total Bonds and Other Long-Term Debt				\$ 39,485,893	\$ 23,412,900	\$ 6,582,900	\$ 39,203,238

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 62,170,736

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 1,098,842
Local Cash Grants	3,230,077
State Cash Grants	814,790
Federal Cash Grants	1,135,261
Other Revenues	2,526,813
Total Revenues	<u>8,805,783</u>
Purchased Transportation	1,844,378
Other Expenses	7,556,801
Total Expenses	<u>9,401,179</u>
Net Transit Income (Loss)	<u>(595,396)</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u><u>\$ (595,396)</u></u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	500,182
Total Federal Capital Grants	180,297
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u><u>\$ 680,479</u></u>

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	310
Net Operating Income (Loss)	(310)
Total Non-Operating Revenue	10,681
Total Non-Operating Expenses	1,938
Income (Loss) Before Operating Transfers	8,433
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 8,433
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	\$ 2,416,853
Total Operating Expenses	1,855,903
Net Operating Income (Loss)	560,950
Total Non-Operating Revenues	398,545
Total Non-Operating Expenses	20,361
Income (Loss) Before Operating Transfers	939,134
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 939,134
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Dewitt Developement

Total Operating Revenue	\$ 1,222,235
Total Operating Expense	2,753,098
Net Operating Income (Loss)	(1,530,863)
Total Non-Operating Revenue	238,887
Total Non-Operating Expenses	328,417
Income (Loss) Before Operating Transfers	(1,620,393)
Transfers In from the County	1,168,001
Transfers Out to the County	334,766
Net Transfers In (Out)	833,235
Net Income (Loss)	\$ (787,158)
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: mPower

Total Operating Revenue	\$ (723,331)
Total Operating Expense	499,393
Net Operating Income (Loss)	(1,222,724)
Total Non-Operating Revenue	13,754
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(1,208,970)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (1,208,970)
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Plumas

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,115,798
County Wide Secured and Unsecured	\$	7,819,531	Public Assistance Programs	1,173,104
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		2,106,547	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		7,651	Health Grants	674,105
Total Property Taxes		9,933,729	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	196,146
Sales and Use Taxes		1,770,777	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		119,600	District Attorney Programs	438,901
Transient Lodging		1,139,078	Aging Programs	—
Timber Yield		92,460	Senior Citizens Programs	—
Aircraft		16,819	Road Projects	902,500
Construction Development Taxes		—	Law Enforcement	99,415
Utility Users Tax		—	Other	2,959,262
Other		14,002	Total Federal	7,559,231
Total Other Taxes		3,152,736	Other Aid	
Total Taxes		13,086,465	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	136,893
Licenses, Permits and Franchises			Property Tax Administrative Fees	115,371
Animal Licenses		9,700	Auditing and Accounting Fees	28,423
Business Licenses		6,050	Communication Services	—
Construction Permits		351,190	Election Services	20,448
Road Privileges and Permits		—	Legal Services	8,493
Zoning Permits		39,302	Planning and Engineering Services	49,073
Franchises		153,767	Agricultural Services	28,271
Other		3,002	Civil Process Services	27,897
Total Licenses Permits and Franchises		563,011	Court Fees and Costs	113,855
Fines, Forfeitures and Penalties			Booking Fees	22,553
Vehicle Code Fines		1,071	Estate Fees	5,532
Other Court Fines		384,397	Humane Services	12,144
Forfeitures and Penalties		7,784	Law Enforcement Services	85,094
Penalties and Cost on Delinquent Taxes		1,054,099	Recording Fees	180,170
Total Fines, Forfeitures and Penalties		1,447,351	Road and Street Services	230,814
Revenue from Use of Money and Property			Health Fees	470,487
Interest		183,567	Mental Health Services	334,207
Rents and Concessions		400,725	California Children Services	—
Royalties		—	Sanitation Services	187,501
Total Revenue from the Use of Money and Property		584,292	Institutional Care and Services	17,377
Aid from Other Governmental Agencies			Library Services	6,396
State			Park and Recreation Fees	19,258
Highway Users Tax		3,253,915	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,235,798	Building Maintenance and Grounds	—
Public Assistance Administration		2,065,198	Administrative Services	258,861
Public Assistance Programs		2,085,968	Other	1,649,454
Realignment for Social Services		1,871,872	Total Charges for Current Services	4,008,572
Health:			Miscellaneous Revenue	
Aid for Mental Health		4,030,928	Other Sales	—
Realignment for Mental Health		144,231	Tobacco Settlement	177,809
Medically Indigent Adults		—	Welfare Repayments	65,548
Alcohol and Drug Abuse		—	Cancelled Warrants	136
Other Aid for Health		1,630,545	Other	1,111,132
Realignment for Health Services		341,141	Total Miscellaneous Revenue	1,354,625
Homeowners' Property Tax Relief		70,833	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	145,380
SB90 Mandated Costs		11,667	Proceeds from the Sale of Bonds	—
Public Safety Fund		994,894	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	145,380
Supplemental Law Enforcement Services Fund (SLESF/COPS)		202,442	Total General County Revenues Before Transfers	51,373,487
Office of Criminal Justice and Planning Programs		67,517	Transfers In	
Library		117,678	Total Transfers In from Enterprises	—
District Attorney Programs		221,628	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,184,692	Total General County Revenues and Transfers In	\$ 51,373,487
Other		3,093,613		
Total State		22,624,560		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Plumas

General		Public Ways and Facilities	
Board of Supervisors	\$ 452,160	Total Roads	7,447,886
Clerk of the Board	80,000	Total Transportation Terminals	—
Administrative Officer	260,982	Total Transportation Systems	—
Other	276,656	Total Parking Facilities	—
Total Legislative and Administrative	1,069,798	Total Public Ways and Facilities	7,447,886
Finance		Health	
Auditor-Controller	569,263	Total Public Health	4,394,051
Treasurer-Tax Collector	537,415	Total Medical Care	30,359
Assessor	712,276	Total Mental Health	3,349,584
Other	—	Total Drug and Alcohol Abuse Services	28,051
Total Finance	1,818,954	Total Health	7,802,045
Counsel		Sanitation	
County Counsel	551,089	Total Refuse Collection and Disposal	16,468
Other	—	Total Sanitation	16,468
Total Counsel	551,089	Public Assistance	
Total Personnel	276,274	Welfare	
Total Elections	286,785	Administration	3,007,845
Total Communications	—	Aid Programs - Cash (Grants)	3,656,646
Total Property Management	1,416,573	Total Welfare	6,664,491
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,021,084
Courts	—	Other	—
Other	122	Total Social Services	1,021,084
Total Plant Acquisition	122	General Relief	
Total Promotion	810,063	Aid to Indigents	128,609
Total Other General	1,154,937	Indigent Burial	—
Total General	7,384,595	Total General Relief	128,609
Public Protection		Total Care of Court Wards	72,972
Judicial		Total Veteran Services	73,678
Trial Court Maintenance of Effort (MOE)	154,384	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	55,203	Workforce Investment Act (WIA)	—
Other Trial Court	225,941	Other	712,088
County Clerk	—	Total Other Public Assistance	712,088
Grand Jury (Including Audit)	22,638	Total Public Assistance	8,672,922
District Attorney-Prosecution	1,121,868	Education	
District Attorney-Family Support	806,420	Total School Administration	—
Public Defender	345,760	Total Library Services	627,759
Court Appointed Counsel	—	Total Agricultural Education	87,096
Other	—	Total Other Education	—
Total Judicial	2,732,214	Total Education	714,855
Total Police Protection	7,152,317	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	137,361
Adult Detention	1,885,186	Total Cultural Services	169,383
Juvenile Detention	—	Total Veterans Memorial Building	85,553
Probation	1,396,754	Total Small Craft Harbors	—
Total Detention and Correction	3,281,940	Total Recreation and Cultural	392,297
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	555,155
Protective Inspection		Total Interest on Long-Term Debt	791,896
Agricultural Commissioner	486,448	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	704,650	Total Debt Service	1,347,051
Other	—	Total General County Expenditures Before Transfers	49,542,389
Total Protective Inspection	1,191,098	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	50,833	Operating Transfers Between Funds Other Than	—
Recorder	346,358	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 49,542,389
Emergency Services	94,429		
Planning and Zoning	442,838		
Pound	196,323		
Other	275,920		
Total Other Protection	1,406,701		
Total Public Protection	15,764,270		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 28,386,710	\$ 15,665,952	\$ 12,720,758

Table 6. Counties Annual Report — Fiscal Year 2011-12
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				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 2,845,954
Heat and Cooling Equipment	—	—	—	—	—	—	30,920
Postclosure Landfill Liability	—	—	—	—	—	—	2,366,593
Total Other Long-Term Debt Schedule				—	—	—	5,243,467
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 5,243,467

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 25,394,133
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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	\$ 46,499
Local Cash Grants	250,493
State Cash Grants	197,700
Federal Cash Grants	85,565
Other Revenues	52,000
Total Revenues	632,257
Purchased Transportation	—
Other Expenses	632,257
Total Expenses	632,257
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 2011-12
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	\$	268,213
Total Operating Expenses		818,719
Net Operating Income (Loss)		(550,506)
Total Non-Operating Revenue		757,599
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		207,093
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	207,093
Current Year Capital Outlay (Enterprise Activity)	\$	749,589

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	\$	211,114
Total Operating Expense		283,300
Net Operating Income (Loss)		(72,186)
Total Non-Operating Revenue		58,319
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(13,867)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(13,867)
Current Year Capital Outlay	\$	12,908

Comments

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Riverside

Taxes				Federal	
Property Taxes				Public Assistance Administration	208,340,316
County Wide Secured and Unsecured	\$	175,939,828		Public Assistance Programs	220,527,470
Less Than County Wide Funds - Secured and Unsecured		43,646,447		Health Administration	875,134
Property Tax In-Lieu of Vehicle License Fees		191,348,791		Workforce Investment Act (WIA)	19,112,269
Voter Approved Indebtedness		—		Community Development Block Grant	38,817,664
Prior Year Secured and Unsecured		3,603,908		Health Grants	46,236,209
Total Property Taxes		414,538,974		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		25,589,452		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		4,946,172		DEA Programs/Drug and Alcohol Programs	—
Property Transfer		9,365,385		District Attorney Programs	526,097
Transient Lodging		1,423,195		Aging Programs	—
Timber Yield		—		Senior Citizens Programs	7,801,802
Aircraft		—		Road Projects	28,528,298
Construction Development Taxes		—		Law Enforcement	12,499,234
Utility Users Tax		—		Other	9,925,590
Other		10,569		Total Federal	593,190,083
Total Other Taxes		41,334,773		Other Aid	
Total Taxes		455,873,747		Other In-Lieu Taxes	39,719
Special Benefit Assessments				Other Governmental Agencies	160,694,788
Operations		—		Total Other Aid	160,734,507
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	10,479,775
Licenses, Permits and Franchises				Property Tax Administrative Fees	13,234,493
Animal Licenses		660,325		Auditing and Accounting Fees	1,044,792
Business Licenses		882,063		Communication Services	1,552,722
Construction Permits		10,600,456		Election Services	1,141,860
Road Privileges and Permits		69,579		Legal Services	2,601,227
Zoning Permits		—		Planning and Engineering Services	19,064,214
Franchises		5,723,186		Agricultural Services	2,538,827
Other		9,551,133		Civil Process Services	1,269,889
Total Licenses Permits and Franchises		27,486,742		Court Fees and Costs	4,561,845
Fines, Forfeitures and Penalties				Booking Fees	—
Vehicle Code Fines		1,508,425		Estate Fees	353,132
Other Court Fines		32,532,904		Humane Services	5,434,595
Forfeitures and Penalties		13,133,998		Law Enforcement Services	164,128,527
Penalties and Cost on Delinquent Taxes		43,527,418		Recording Fees	15,429,461
Total Fines, Forfeitures and Penalties		90,702,745		Road and Street Services	23,563,240
Revenue from Use of Money and Property				Health Fees	25,404,357
Interest		7,822,771		Mental Health Services	5,010,264
Rents and Concessions		9,456,164		California Children Services	18,785
Royalties		—		Sanitation Services	3,841,531
Total Revenue from the Use of Money and Property		17,278,935		Institutional Care and Services	9,658,093
Aid from Other Governmental Agencies				Library Services	—
State				Park and Recreation Fees	51,707
Highway Users Tax		25,405,707		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	5,646,388
Realignment from the Vehicle License Fee Fund		35,035,119		Building Maintenance and Grounds	2,596,345
Public Assistance Administration		102,024,391		Administrative Services	6,667,021
Public Assistance Programs		55,472,025		Other	80,447,951
Realignment for Social Services		188,842,316		Total Charges for Current Services	405,741,041
Health:				Miscellaneous Revenue	
Aid for Mental Health		85,211,038		Other Sales	715,721
Realignment for Mental Health		44,098,464		Tobacco Settlement	—
Medically Indigent Adults		1,461,608		Welfare Repayments	—
Alcohol and Drug Abuse		681,107		Cancelled Warrants	—
Other Aid for Health		16,471,253		Other	19,216,520
Realignment for Health Services		13,762,103		Total Miscellaneous Revenue	19,932,241
Homeowners' Property Tax Relief		3,450,014		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	283,101
SB90 Mandated Costs		797,909		Proceeds from the Sale of Bonds	—
Public Safety Fund		151,546,540		Other Long-Term Debt Proceeds	3,503,215
Other:				Total Other Financing Sources	3,786,316
Supplemental Law Enforcement Services Fund (SLESF/COPS)		6,330,723		Total General County Revenues Before Transfers	2,567,903,388
Office of Criminal Justice and Planning Programs		123,968		Transfers In	
Library		—		Total Transfers In from Enterprises	993,690
District Attorney Programs		258,173		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		5,801,773		Total General County Revenues and Transfers In	\$ 2,568,897,078
Other		56,402,800			
Total State		793,177,031			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Riverside

General		Public Ways and Facilities	
Board of Supervisors	\$ 8,712,506	Total Roads	156,190,310
Clerk of the Board	1,042,510	Total Transportation Terminals	—
Administrative Officer	10,065,912	Total Transportation Systems	—
Other	—	Total Parking Facilities	3,314,342
Total Legislative and Administrative	19,820,928	Total Public Ways and Facilities	159,504,652
Finance		Health	
Auditor-Controller	8,308,747	Total Public Health	135,345,352
Treasurer-Tax Collector	13,824,407	Total Medical Care	23,922,363
Assessor	26,333,803	Total Mental Health	170,771,264
Other	1,476,815	Total Drug and Alcohol Abuse Services	21,698,483
Total Finance	49,943,772	Total Health	351,737,462
Counsel		Sanitation	
County Counsel	5,327,156	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	5,327,156	Public Assistance	
Total Personnel	7,838,152	Welfare	
Total Elections	8,882,271	Administration	199,027,036
Total Communications	5,888,706	Aid Programs - Cash (Grants)	344,171,240
Total Property Management	32,542,502	Total Welfare	543,198,276
Plant Acquisition		Social Services	
Jails	51,500	Administration and Programs	258,334,720
Courts	—	Other	—
Other	10,137,215	Total Social Services	258,334,720
Total Plant Acquisition	10,188,715	General Relief	
Total Promotion	16,406,836	Aid to Indigents	640,201
Total Other General	16,030,276	Indigent Burial	—
Total General	172,869,314	Total General Relief	640,201
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	1,492,159
Trial Court Maintenance of Effort (MOE)	24,965,789	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	3,139,019	Workforce Investment Act (WIA)	—
Other Trial Court	1,645,568	Other	—
County Clerk	14,403,413	Total Other Public Assistance	—
Grand Jury (Including Audit)	—	Total Public Assistance	803,665,356
District Attorney-Prosecution	94,092,340	Education	
District Attorney-Family Support	34,828,565	Total School Administration	—
Public Defender	34,916,081	Total Library Services	19,117,365
Court Appointed Counsel	10,528,929	Total Agricultural Education	578,514
Other	—	Total Other Education	—
Total Judicial	218,519,704	Total Education	19,695,879
Total Police Protection	345,243,193	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	596,641
Adult Detention	161,005,814	Total Cultural Services	326,499
Juvenile Detention	33,991,305	Total Veterans Memorial Building	—
Probation	44,824,353	Total Small Craft Harbors	—
Total Detention and Correction	239,821,472	Total Recreation and Cultural	923,140
Total Fire Protection	168,196,979	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	46,739,612
Protective Inspection		Total Interest on Long-Term Debt	40,040,064
Agricultural Commissioner	4,809,109	Total Interest on Short-Term Notes and Warrants	5,445,662
Building Inspector	16,899,403	Total Debt Service	92,225,338
Other	—	Total General County Expenditures Before Transfers	2,625,669,768
Total Protective Inspection	21,708,512	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	140,756
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	7,390,358	Total General County Expenditures and Transfers Out	\$ 2,625,810,524
Emergency Services	—		
Planning and Zoning	6,783,967		
Pound	14,990,691		
Other	2,393,751		
Total Other Protection	31,558,767		
Total Public Protection	1,025,048,627		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 2,139,732,138	\$ 900,975,704	\$ 1,238,756,434

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 42,460,000	\$ 357,540,000
Total Pension Obligation Bonds				400,000,000	400,000,000	42,460,000	357,540,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	19,725,562
Compensated Absences (Govt)	—	—	—	—	—	—	151,918,677
Postclosure Landfill Liability	—	—	—	—	—	—	77,167,319
Total Other Long-Term Debt Schedule				—	—	—	248,811,558
County Total Bonds and Other Long-Term Debt				\$ 400,000,000	\$ 400,000,000	\$ 42,460,000	\$ 606,351,558
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ 988,501,365			

* Maximum Repayment Obligation, Ending 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	\$ 1,462,391,834
Total Deductions from Revenues	1,265,284,066
Net Patient Revenue	197,107,768
Total Other Operating Revenues	7,212,172
Total Operating Revenue	204,319,940
Total Operating Expenses	405,515,198
Net Operating Income (Loss)	(201,195,258)
Total Non-Operating Revenue	177,800,337
Total Non-Operating Expenses	11,387,267
Net Non-Operating Income	166,413,070
Net Income Before Extraordinary Items	(34,782,188)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(34,782,188)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (34,782,188)
Current Year Capital Outlay (Enterprise Activity)	\$ 11,816,533

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 2011-12
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	\$ 2,402,430
Total Operating Expenses	2,432,027
Net Operating Income (Loss)	(29,597)
Total Non-Operating Revenue	2,028,072
Total Non-Operating Expenses	360,183
Income (Loss) Before Operating Transfers	1,638,292
Transfers In from the County	140,756
Transfers Out to the County	798,796
Net Transfers In (Out)	(658,040)
Net Income (Loss)	\$ 980,252
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	\$ 45,444,945
Total Operating Expenses	44,162,285
Net Operating Income (Loss)	1,282,660
Total Non-Operating Revenues	1,767,955
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	3,050,615
Transfers In from the County	—
Transfers Out to the County	194,894
Net Transfers In (Out)	(194,894)
Net Income (Loss)	\$ 2,855,721
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 2011-12
Statement of County Revenues
County of Sacramento

Taxes				Federal	
Property Taxes				Public Assistance Administration	93,904,944
County Wide Secured and Unsecured	\$	191,159,788		Public Assistance Programs	293,000,226
Less Than County Wide Funds - Secured and Unsecured		386,830		Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		125,760,833		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—		Community Development Block Grant	—
Prior Year Secured and Unsecured		311,480		Health Grants	79,189,038
Total Property Taxes		317,618,931		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	9,300,422
Sales and Use Taxes		63,774,097		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		21,418,447		DEA Programs/Drug and Alcohol Programs	—
Property Transfer		5,783,666		District Attorney Programs	10,420,468
Transient Lodging		3,383,027		Aging Programs	—
Timber Yield		—		Senior Citizens Programs	—
Aircraft		207,056		Road Projects	—
Construction Development Taxes		—		Law Enforcement	11,873,810
Utility Users Tax		17,493,436		Other	35,006,223
Other		—		Total Federal	532,695,131
Total Other Taxes		112,059,729		Other Aid	
Total Taxes		429,678,660		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	23,210,555
Operations		433,400		Total Other Aid	23,210,555
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		433,400		Assessments and Tax Collection Fees	2,168,230
Licenses, Permits and Franchises				Property Tax Administrative Fees	7,956,779
Animal Licenses		407,502		Auditing and Accounting Fees	4,611,150
Business Licenses		18,472,944		Communication Services	3,751,956
Construction Permits		11,917,932		Election Services	696,321
Road Privileges and Permits		3,303,829		Legal Services	—
Zoning Permits		16,079		Planning and Engineering Services	20,422,262
Franchises		5,068,689		Agricultural Services	—
Other		9,991		Civil Process Services	1,685,485
Total Licenses Permits and Franchises		39,196,966		Court Fees and Costs	31,087,581
Fines, Forfeitures and Penalties				Booking Fees	3,485,661
Vehicle Code Fines		8,282,480		Estate Fees	364,189
Other Court Fines		10,158,693		Humane Services	—
Forfeitures and Penalties		5,836,726		Law Enforcement Services	39,311,019
Penalties and Cost on Delinquent Taxes		15,686,869		Recording Fees	7,680,774
Total Fines, Forfeitures and Penalties		39,964,768		Road and Street Services	1,505,049
Revenue from Use of Money and Property				Health Fees	1,708,528
Interest		2,696,649		Mental Health Services	760,702
Rents and Concessions		8,154,676		California Children Services	603
Royalties		—		Sanitation Services	—
Total Revenue from the Use of Money and Property		10,851,325		Institutional Care and Services	26,507,887
Aid from Other Governmental Agencies				Library Services	850,537
State				Park and Recreation Fees	8,162,903
Highway Users Tax		35,181,438		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	17,963,723
Realignment from the Vehicle License Fee Fund		34,264,647		Building Maintenance and Grounds	12,090,243
Public Assistance Administration		119,686,858		Administrative Services	5,378,472
Public Assistance Programs		148,212,474		Other	13,128,716
Realignment for Social Services		87,503,281		Total Charges for Current Services	211,278,770
Health:				Miscellaneous Revenue	
Aid for Mental Health		41,811,666		Other Sales	2,210,100
Realignment for Mental Health		40,196,158		Tobacco Settlement	7,612,873
Medically Indigent Adults		—		Welfare Repayments	2,199,894
Alcohol and Drug Abuse		7,218,938		Cancelled Warrants	—
Other Aid for Health		12,490,552		Other	40,820,432
Realignment for Health Services		42,268,999		Total Miscellaneous Revenue	52,843,299
Homeowners' Property Tax Relief		2,787,390		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	13,081
SB90 Mandated Costs		2,403,704		Proceeds from the Sale of Bonds	—
Public Safety Fund		92,155,768		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	13,081
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,556,095		Total General County Revenues Before Transfers	2,087,206,655
Office of Criminal Justice and Planning Programs		—		Transfers In	
Library		—		Total Transfers In from Enterprises	2,153,627
District Attorney Programs		—		Operating Transfers Between Funds Other Than Governmental and Enterprise	21,585,398
Law Enforcement		34,481,323		Total General County Revenues and Transfers In	\$ 2,110,945,680
Other		43,821,409			
Total State		747,040,700			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Sacramento

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,658,284	Total Roads	91,719,727
Clerk of the Board	936,737	Total Transportation Terminals	—
Administrative Officer	2,819,290	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	6,414,311	Total Public Ways and Facilities	91,719,727
Finance		Health	
Auditor-Controller	5,648,531	Total Public Health	230,918,147
Treasurer-Tax Collector	7,506,543	Total Medical Care	141,312,935
Assessor	13,618,558	Total Mental Health	169,260,539
Other	5,942,126	Total Drug and Alcohol Abuse Services	20,032,455
Total Finance	32,715,758	Total Health	561,524,076
Counsel		Sanitation	
County Counsel	4,915,875	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,915,875	Public Assistance	
Total Personnel	11,727,621	Welfare	
Total Elections	6,668,157	Administration	236,911,042
Total Communications	—	Aid Programs - Cash (Grants)	317,491,329
Total Property Management	10,594	Total Welfare	554,402,371
Plant Acquisition		Social Services	
Jails	3,980,387	Administration and Programs	—
Courts	188	Other	—
Other	15,256,077	Total Social Services	—
Total Plant Acquisition	19,236,652	General Relief	
Total Promotion	17,222,842	Aid to Indigents	12,210,732
Total Other General	11,015,869	Indigent Burial	—
Total General	109,927,679	Total General Relief	12,210,732
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	22,562,956	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,165,579	Workforce Investment Act (WIA)	—
Other Trial Court	35,087,789	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	233,286	Total Public Assistance	566,613,103
District Attorney-Prosecution	65,043,893	Education	
District Attorney-Family Support	30,741,559	Total School Administration	—
Public Defender	37,179,570	Total Library Services	896,281
Court Appointed Counsel	—	Total Agricultural Education	305,444
Other	7,680,533	Total Other Education	—
Total Judicial	200,695,165	Total Education	1,201,725
Total Police Protection	189,368,345	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	13,563,164
Adult Detention	115,600,590	Total Cultural Services	—
Juvenile Detention	62,694,852	Total Veterans Memorial Building	—
Probation	37,870,268	Total Small Craft Harbors	—
Total Detention and Correction	216,165,710	Total Recreation and Cultural	13,563,164
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	32,536,707
Protective Inspection		Total Interest on Long-Term Debt	100,110,485
Agricultural Commissioner	3,791,880	Total Interest on Short-Term Notes and Warrants	7,015,356
Building Inspector	10,147,593	Total Debt Service	139,662,548
Other	—	Total General County Expenditures Before Transfers	2,133,866,898
Total Protective Inspection	13,939,473	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	61,082
Local Agency Formation Commission (LAFCO)	457,666	Operating Transfers Between Funds Other Than	—
Recorder	9,115,900	Governmental and Enterprise	—
Coroner	5,223,826	Total General County Expenditures and Transfers Out	\$ 2,133,927,980
Emergency Services	4,636,073		
Planning and Zoning	3,740,723		
Pound	3,437,640		
Other	2,874,355		
Total Other Protection	29,486,183		
Total Public Protection	649,654,876		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,763,140,317	\$ 333,720,669	\$ 1,429,419,648

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 345,819,761	\$ 192,240,447
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	4,550,000	354,615,000
Pension Bonds 2009	2009	2010	2015	49,760,000	49,760,000	49,760,000	—
Pension Bonds 2011A	2011	2012	2023	183,365,000	183,365,000	—	183,365,000
Pension Bonds 2011B	2011	2025	2025	73,875,000	73,875,000	—	73,875,000
Total Pension Obligation Bonds				1,782,676,973	1,776,545,853	812,607,076	963,938,777
Revenue Bonds							
Airport 2008	2008	2008	2041	585,625,000	327,510,000	40,680,000	286,830,000
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	15,000,000	150,390,000
Total Revenue Bonds				1,065,675,000	807,560,000	55,680,000	751,880,000
Other Long-Term Debt Schedule							
Cisco Network Switches	—	—	—	—	—	—	69,277
Compensated Absences	—	—	—	—	—	—	86,953,523
Landfill Liability	—	—	—	—	—	—	16,760,761
Total Other Long-Term Debt Schedule				—	—	—	103,783,561
County Total Bonds and Other Long-Term Debt				\$ 2,848,351,973	\$ 2,584,105,853	\$ 868,287,076	\$ 1,819,602,338
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 502,794,840					

* Maximum Repayment Obligation, Ending 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	\$ 145,556
Local Cash Grants	1,217,855
State Cash Grants	—
Federal Cash Grants	133,513
Other Revenues	3,228
Total Revenues	1,500,152
Purchased Transportation	1,553,459
Other Expenses	295,045
Total Expenses	1,848,504
Net Transit Income (Loss)	(348,352)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (348,352)
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 2011-12
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	\$ 143,748,662
Total Operating Expenses	139,490,132
Net Operating Income (Loss)	4,258,530
Total Non-Operating Revenue	34,933,549
Total Non-Operating Expenses	27,657,195
Income (Loss) Before Operating Transfers	11,534,884
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 11,534,884
Current Year Capital Outlay (Enterprise Activity)	\$ 116,945,544

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 65,648,054
Total Operating Expenses	58,081,161
Net Operating Income (Loss)	7,566,893
Total Non-Operating Revenues	2,668,132
Total Non-Operating Expenses	1,461,968
Income (Loss) Before Operating Transfers	8,773,057
Transfers In from the County	61,082
Transfers Out to the County	2,153,627
Net Transfers In (Out)	(2,092,545)
Net Income (Loss)	\$ 6,680,512
Current Year Capital Outlay (Enterprise Activity)	\$ 6,733,662

Other Enterprise Statement of Revenues and Expenses: Parking

Total Operating Revenue	\$ 2,994,043
Total Operating Expense	1,909,877
Net Operating Income (Loss)	1,084,166
Total Non-Operating Revenue	63,211
Total Non-Operating Expenses	838,664
Income (Loss) Before Operating Transfers	308,713
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 308,713
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of San Benito

Taxes			Federal	
Property Taxes			Public Assistance Administration	4,108,562
County Wide Secured and Unsecured	\$	6,421,285	Public Assistance Programs	6,682,325
Less Than County Wide Funds - Secured and Unsecured		741,234	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		4,581,448	Workforce Investment Act (WIA)	1,934,402
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		30,335	Health Grants	—
Total Property Taxes		11,774,302	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,826,788	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		282,144	District Attorney Programs	—
Transient Lodging		85,478	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		54,944	Road Projects	—
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	712,177
Other		93	Total Federal	13,437,466
Total Other Taxes		2,249,447	Other Aid	
Total Taxes		14,023,749	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	—
Operations		316,197	Total Other Aid	—
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		316,197	Assessments and Tax Collection Fees	107,415
Licenses, Permits and Franchises			Property Tax Administrative Fees	521,739
Animal Licenses		—	Auditing and Accounting Fees	1,449,082
Business Licenses		—	Communication Services	1,048,498
Construction Permits		139,846	Election Services	14,719
Road Privileges and Permits		6,722	Legal Services	174,053
Zoning Permits		101,464	Planning and Engineering Services	1,615,383
Franchises		442,047	Agricultural Services	290,983
Other		74,165	Civil Process Services	35,398
Total Licenses Permits and Franchises		764,244	Court Fees and Costs	524,245
Fines, Forfeitures and Penalties			Booking Fees	33,520
Vehicle Code Fines		137,899	Estate Fees	—
Other Court Fines		407,644	Humane Services	—
Forfeitures and Penalties		7,930	Law Enforcement Services	761,395
Penalties and Cost on Delinquent Taxes		20,310	Recording Fees	204,489
Total Fines, Forfeitures and Penalties		573,783	Road and Street Services	928,966
Revenue from Use of Money and Property			Health Fees	859,729
Interest		768,612	Mental Health Services	126,392
Rents and Concessions		23,464	California Children Services	—
Royalties		67,843	Sanitation Services	—
Total Revenue from the Use of Money and Property		859,919	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	60,761
State			Park and Recreation Fees	50,638
Highway Users Tax		2,489,054	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		494,120	Building Maintenance and Grounds	—
Public Assistance Administration		5,592,530	Administrative Services	—
Public Assistance Programs		3,678,485	Other	—
Realignment for Social Services		1,671,124	Total Charges for Current Services	8,807,405
Health:			Miscellaneous Revenue	
Aid for Mental Health		2,311,451	Other Sales	—
Realignment for Mental Health		1,158,078	Tobacco Settlement	1,586,858
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		260,195	Cancelled Warrants	—
Other Aid for Health		1,426,687	Other	878,530
Realignment for Health Services		511,496	Total Miscellaneous Revenue	2,465,388
Homeowners' Property Tax Relief		68,827	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	107,680
SB90 Mandated Costs		2,799	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,366,123	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	107,680
Supplemental Law Enforcement Services Fund (SLESF/COPS)		322,337	Total General County Revenues Before Transfers	68,204,041
Office of Criminal Justice and Planning Programs		144,518	Transfers In	
Library		18,200	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than	—
Law Enforcement		1,281,216	Governmental and Enterprise	—
Other		3,050,970	Total General County Revenues and Transfers In	\$ 68,204,041
Total State		26,848,210		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of San Benito

General		Public Ways and Facilities	
Board of Supervisors	\$ 406,170	Total Roads	5,919,360
Clerk of the Board	153,294	Total Transportation Terminals	—
Administrative Officer	536,540	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,096,004	Total Public Ways and Facilities	5,919,360
Finance		Health	
Auditor-Controller	1,072,028	Total Public Health	2,405,669
Treasurer-Tax Collector	557,973	Total Medical Care	—
Assessor	1,793,852	Total Mental Health	5,117,818
Other	857,501	Total Drug and Alcohol Abuse Services	1,139,557
Total Finance	4,281,354	Total Health	8,663,044
Counsel		Sanitation	
County Counsel	807,235	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	807,235	Public Assistance	
Total Personnel	485,854	Welfare	
Total Elections	804,106	Administration	6,226,450
Total Communications	992,807	Aid Programs - Cash (Grants)	8,141,610
Total Property Management	1,920,462	Total Welfare	14,368,060
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	3,433,072
Courts	—	Other	72,070
Other	—	Total Social Services	3,505,142
Total Plant Acquisition	—	General Relief	
Total Promotion	—	Aid to Indigents	525
Total Other General	—	Indigent Burial	—
Total General	10,387,822	Total General Relief	525
Public Protection		Total Care of Court Wards	37,018
Judicial		Total Veteran Services	78,972
Trial Court Maintenance of Effort (MOE)	270,940	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	1,620,827
Other Trial Court	—	Other	439,364
County Clerk	93,930	Total Other Public Assistance	2,060,191
Grand Jury (Including Audit)	17,758	Total Public Assistance	20,049,908
District Attorney-Prosecution	1,346,016	Education	
District Attorney-Family Support	1,697,743	Total School Administration	—
Public Defender	1,023,862	Total Library Services	766,551
Court Appointed Counsel	—	Total Agricultural Education	24,557
Other	—	Total Other Education	—
Total Judicial	4,450,249	Total Education	791,108
Total Police Protection	6,204,714	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	604,443
Adult Detention	4,235,445	Total Cultural Services	—
Juvenile Detention	1,423,168	Total Veterans Memorial Building	—
Probation	2,517,991	Total Small Craft Harbors	—
Total Detention and Correction	8,176,604	Total Recreation and Cultural	604,443
Total Fire Protection	938,900	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	230,000
Protective Inspection		Total Interest on Long-Term Debt	5,060
Agricultural Commissioner	1,001,170	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	235,060
Other	—	Total General County Expenditures Before Transfers	71,120,382
Total Protective Inspection	1,001,170	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	308,813	Governmental and Enterprise	14,152
Coroner	89,903	Total General County Expenditures and Transfers Out	\$ 71,134,534
Emergency Services	839,703		
Planning and Zoning	2,132,396		
Pound	326,884		
Other	301		
Total Other Protection	3,698,000		
Total Public Protection	24,469,637		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 26,992,047	\$ 16,809,955	\$ 10,182,092

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	—	—	—	—	—	—	\$ 3,396,109
Post Closure Landfill Liability	—	—	—	—	—	—	4,520,818
Total Other Long-Term Debt Schedule				—	—	—	7,916,927
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 7,916,927
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	\$ 169,798
Local Cash Grants	903,780
State Cash Grants	296,858
Federal Cash Grants	341,585
Other Revenues	5,826
Total Revenues	1,717,847
Purchased Transportation	1,098,235
Other Expenses	969,630
Total Expenses	2,067,865
Net Transit Income (Loss)	(350,018)
Gain or Loss on Disposal of Fixed Assets	(82,116)
Total Operator Net Income (Loss)	\$ (432,134)
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 2011-12
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	\$ 1,250,593
Total Operating Expenses	1,092,653
Net Operating Income (Loss)	157,940
Total Non-Operating Revenues	194,760
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	352,700
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 352,700
Current Year Capital Outlay (Enterprise Activity)	\$ 126,566

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 2011-12
Statement of County Revenues
County of San Bernardino

Taxes			Federal	
Property Taxes			Public Assistance Administration	167,053,145
County Wide Secured and Unsecured	\$	206,248,985	Public Assistance Programs	229,877,593
Less Than County Wide Funds - Secured and Unsecured		11,275,114	Health Administration	51,576,951
Property Tax In-Lieu of Vehicle License Fees		200,679,043	Workforce Investment Act (WIA)	20,407,827
Voter Approved Indebtedness		—	Community Development Block Grant	27,637,273
Prior Year Secured and Unsecured		4,837,763	Health Grants	25,458,443
Total Property Taxes		423,040,905	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		18,359,754	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	11,087,065
Property Transfer		5,179,180	District Attorney Programs	611,656
Transient Lodging		1,456,569	Aging Programs	9,318,309
Timber Yield		—	Senior Citizens Programs	—
Aircraft		702,847	Road Projects	631,733
Construction Development Taxes		—	Law Enforcement	23,474,231
Utility Users Tax		—	Other	38,419,885
Other		6,196,151	Total Federal	605,554,111
Total Other Taxes		31,894,501	Other Aid	
Total Taxes		454,935,406	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	7,504,264
Operations		2,256,277	Total Other Aid	7,504,264
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		2,256,277	Assessments and Tax Collection Fees	4,833,265
Licenses, Permits and Franchises			Property Tax Administrative Fees	12,701,562
Animal Licenses		597,694	Auditing and Accounting Fees	5,381,332
Business Licenses		80,894	Communication Services	127,429
Construction Permits		4,658,588	Election Services	2,666,020
Road Privileges and Permits		398,550	Legal Services	8,491,041
Zoning Permits		—	Planning and Engineering Services	5,310,974
Franchises		5,727,955	Agricultural Services	2,487,518
Other		9,957,638	Civil Process Services	1,697,563
Total Licenses Permits and Franchises		21,421,319	Court Fees and Costs	11,925,466
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		2,248,241	Estate Fees	135,416
Other Court Fines		13,524,312	Humane Services	1,299,172
Forfeitures and Penalties		1,438,861	Law Enforcement Services	125,593,607
Penalties and Cost on Delinquent Taxes		5,074,533	Recording Fees	13,955,338
Total Fines, Forfeitures and Penalties		22,285,947	Road and Street Services	5,376,061
Revenue from Use of Money and Property			Health Fees	28,823,668
Interest		24,431,037	Mental Health Services	603,882
Rents and Concessions		5,186,002	California Children Services	—
Royalties		—	Sanitation Services	879,934
Total Revenue from the Use of Money and Property		29,617,039	Institutional Care and Services	4,261,475
Aid from Other Governmental Agencies			Library Services	979,092
State			Park and Recreation Fees	7,478,881
Highway Users Tax		25,496,768	Other:	
Motor Vehicle In-Lieu Tax		858,019	Personnel Services	293,227
Realignment from the Vehicle License Fee Fund		44,935,604	Building Maintenance and Grounds	11,637,129
Public Assistance Administration		70,024,516	Administrative Services	2,961,897
Public Assistance Programs		83,910,505	Other	76,198,369
Realignment for Social Services		113,701,121	Total Charges for Current Services	336,099,318
Health:			Miscellaneous Revenue	
Aid for Mental Health		119,059,136	Other Sales	343,410
Realignment for Mental Health		48,596,727	Tobacco Settlement	18,087,575
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		1,754,486	Cancelled Warrants	—
Other Aid for Health		38,648,056	Other	27,782,733
Realignment for Health Services		11,300,291	Total Miscellaneous Revenue	46,213,718
Homeowners' Property Tax Relief		2,502,650	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	1,312,711
SB90 Mandated Costs		786,732	Proceeds from the Sale of Bonds	—
Public Safety Fund		301,470,248	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	1,312,711
Supplemental Law Enforcement Services Fund (SLESF/COPS)		7,785,085	Total General County Revenues Before Transfers	2,533,806,493
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		165,737	Total Transfers In from Enterprises	2,456,984
District Attorney Programs		4,583,949	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		6,322,498	Total General County Revenues and Transfers In	\$ 2,536,263,477
Other		124,704,255		
Total State		1,006,606,383		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of San Bernardino

General		Public Ways and Facilities	
Board of Supervisors	\$ 10,045,577	Total Roads	76,934,095
Clerk of the Board	1,797,455	Total Transportation Terminals	—
Administrative Officer	3,191,946	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	15,034,978	Total Public Ways and Facilities	76,934,095
Finance		Health	
Auditor-Controller	12,439,241	Total Public Health	79,578,449
Treasurer-Tax Collector	18,754,790	Total Medical Care	24,592,061
Assessor	19,138,150	Total Mental Health	194,680,749
Other	1,207,803	Total Drug and Alcohol Abuse Services	—
Total Finance	51,539,984	Total Health	298,851,259
Counsel		Sanitation	
County Counsel	7,863,648	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	7,863,648	Public Assistance	
Total Personnel	13,022,759	Welfare	
Total Elections	7,799,709	Administration	394,285,431
Total Communications	—	Aid Programs - Cash (Grants)	462,343,388
Total Property Management	29,343,208	Total Welfare	856,628,819
Plant Acquisition		Social Services	
Jails	21,248,342	Administration and Programs	1,491,078
Courts	69,779,591	Other	—
Other	—	Total Social Services	1,491,078
Total Plant Acquisition	91,027,933	General Relief	
Total Promotion	—	Aid to Indigents	1,735,192
Total Other General	16,012,686	Indigent Burial	—
Total General	231,644,905	Total General Relief	1,735,192
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	1,691,968
Trial Court Maintenance of Effort (MOE)	23,554,567	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,879,533	Workforce Investment Act (WIA)	19,761,118
Other Trial Court	1,571,983	Other	44,958,013
County Clerk	—	Total Other Public Assistance	64,719,131
Grand Jury (Including Audit)	398,548	Total Public Assistance	926,266,188
District Attorney-Prosecution	64,171,034	Education	
District Attorney-Family Support	37,698,976	Total School Administration	3,086,460
Public Defender	31,092,178	Total Library Services	12,694,099
Court Appointed Counsel	9,428,913	Total Agricultural Education	—
Other	3,307,892	Total Other Education	—
Total Judicial	174,103,624	Total Education	15,780,559
Total Police Protection	318,836,273	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	12,379,104
Adult Detention	118,899,119	Total Cultural Services	4,049,877
Juvenile Detention	43,959,848	Total Veterans Memorial Building	—
Probation	72,238,903	Total Small Craft Harbors	—
Total Detention and Correction	235,097,870	Total Recreation and Cultural	16,428,981
Total Fire Protection	1,926,588	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	52,197,635
Protective Inspection		Total Interest on Long-Term Debt	20,348,437
Agricultural Commissioner	6,088,377	Total Interest on Short-Term Notes and Warrants	1,599,075
Building Inspector	3,281,885	Total Debt Service	74,145,147
Other	—	Total General County Expenditures Before Transfers	2,411,016,573
Total Protective Inspection	9,370,262	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	52,064,649
Local Agency Formation Commission (LAFCO)	311,213	Operating Transfers Between Funds Other Than	—
Recorder	7,592,890	Governmental and Enterprise	18,356,465
Coroner	7,333,573	Total General County Expenditures and Transfers Out	\$ 2,481,437,687
Emergency Services	—		
Planning and Zoning	8,742,145		
Pound	6,040,715		
Other	1,610,286		
Total Other Protection	31,630,822		
Total Public Protection	770,965,439		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 8,261,704,085	\$ 582,083,147	\$ 7,679,620,938

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 336,329,153	\$ 211,441,309	\$ 124,887,844
Pension Obligation Bonds 2004	2004	2004	2023	463,895,000	455,816,804	179,754,171	276,062,633
POB Refunding 2008	2008	2009	2024	160,900,000	160,502,409	1,659,574	158,842,835
Total Pension Obligation Bonds				1,011,060,591	952,648,366	392,855,054	559,793,312
Other Long-Term Debt Schedule							
West Valley Detention Refunding	—	—	—	—	—	—	51,585,000
Solid Waste Financing (2008B)	—	—	—	—	—	—	47,170,000
Compensated Absences	—	—	—	—	—	—	169,426,961
Total Other Long-Term Debt Schedule				—	—	—	268,181,961
County Total Bonds and Other Long-Term Debt				\$ 1,011,060,591	\$ 952,648,366	\$ 392,855,054	\$ 827,975,273

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 791,542,789
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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	\$ 1,407,411,455
Total Deductions from Revenues	1,183,538,587
Net Patient Revenue	223,872,868
Total Other Operating Revenues	231,473,965
Total Operating Revenue	455,346,833
Total Operating Expenses	491,459,785
Net Operating Income (Loss)	(36,112,952)
Total Non-Operating Revenue	22,725,207
Total Non-Operating Expenses	25,479,291
Net Non-Operating Income	(2,754,084)
Net Income Before Extraordinary Items	(38,867,036)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(38,867,036)
Transfers In from the County	52,064,649
Transfers Out to the County	2,456,984
Net Transfers In (Out)	49,607,665
Net Income (Loss)	\$ 10,740,629
Current Year Capital Outlay (Enterprise Activity)	\$ 5,282,855

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 2011-12
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	\$ 3,181,629
Total Operating Expenses	4,278,810
Net Operating Income (Loss)	(1,097,181)
Total Non-Operating Revenue	1,194,851
Total Non-Operating Expenses	1,556,344
Income (Loss) Before Operating Transfers	(1,458,674)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (1,458,674)
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	\$ 46,282,682
Total Operating Expenses	57,874,358
Net Operating Income (Loss)	(11,591,676)
Total Non-Operating Revenues	11,604,784
Total Non-Operating Expenses	8,888,035
Income (Loss) Before Operating Transfers	(8,874,927)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (8,874,927)
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 \$6.2 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of San Diego

Taxes			Federal	
Property Taxes			Public Assistance Administration	220,792,355
County Wide Secured and Unsecured	\$	508,898,892	Public Assistance Programs	381,599,687
Less Than County Wide Funds - Secured and Unsecured		27,461,840	Health Administration	35,108,221
Property Tax In-Lieu of Vehicle License Fees		304,613,589	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	3,155,819
Prior Year Secured and Unsecured		14,279,676	Health Grants	108,950,306
Total Property Taxes		855,253,997	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		25,055,707	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	17,979,695
Property Transfer		14,611,921	District Attorney Programs	—
Transient Lodging		2,579,408	Aging Programs	13,447,351
Timber Yield		—	Senior Citizens Programs	3,741,184
Aircraft		2,497,332	Road Projects	4,310,236
Construction Development Taxes		—	Law Enforcement	30,503,632
Utility Users Tax		—	Other	26,193,891
Other		9,948	Total Federal	845,782,377
Total Other Taxes		44,754,316	Other Aid	
Total Taxes		900,008,313	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	99,850,826
Operations		—	Total Other Aid	99,850,826
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,952,074
Licenses, Permits and Franchises			Property Tax Administrative Fees	11,606,597
Animal Licenses		2,153,140	Auditing and Accounting Fees	14,414,427
Business Licenses		13,025,963	Communication Services	755,139
Construction Permits		2,647,936	Election Services	3,294,010
Road Privileges and Permits		182,881	Legal Services	11,524,588
Zoning Permits		—	Planning and Engineering Services	15,903,078
Franchises		4,995,971	Agricultural Services	—
Other		21,655,308	Civil Process Services	1,909,212
Total Licenses Permits and Franchises		44,661,199	Court Fees and Costs	22,740,305
Fines, Forfeitures and Penalties			Booking Fees	1,344,578
Vehicle Code Fines		793,629	Estate Fees	1,098,249
Other Court Fines		31,069,574	Humane Services	11,013,496
Forfeitures and Penalties		217,378	Law Enforcement Services	86,915,348
Penalties and Cost on Delinquent Taxes		37,889,081	Recording Fees	19,573,429
Total Fines, Forfeitures and Penalties		69,969,662	Road and Street Services	12,160,424
Revenue from Use of Money and Property			Health Fees	27,342,533
Interest		7,901,734	Mental Health Services	—
Rents and Concessions		16,085,824	California Children Services	—
Royalties		42,293	Sanitation Services	9,237,449
Total Revenue from the Use of Money and Property		24,029,851	Institutional Care and Services	38,025,615
Aid from Other Governmental Agencies			Library Services	1,892,480
State			Park and Recreation Fees	3,791,215
Highway Users Tax		69,460,749	Other:	
Motor Vehicle In-Lieu Tax		6,832,612	Personnel Services	8,964,427
Realignment from the Vehicle License Fee Fund		68,785,188	Building Maintenance and Grounds	—
Public Assistance Administration		186,822,347	Administrative Services	103,869
Public Assistance Programs		222,700,293	Other	18,344,330
Realignment for Social Services		105,902,324	Total Charges for Current Services	323,906,872
Health:			Miscellaneous Revenue	
Aid for Mental Health		152,454,101	Other Sales	733,656
Realignment for Mental Health		79,766,756	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	649,542
Alcohol and Drug Abuse		6,604,223	Cancelled Warrants	—
Other Aid for Health		10,952,460	Other	41,392,792
Realignment for Health Services		26,003,983	Total Miscellaneous Revenue	42,775,990
Homeowners' Property Tax Relief		5,157,604	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	732,936
SB90 Mandated Costs		2,408,522	Proceeds from the Sale of Bonds	—
Public Safety Fund		286,511,894	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	732,936
Supplemental Law Enforcement Services Fund (SLESF/COPS)		5,524,325	Total General County Revenues Before Transfers	3,624,023,221
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		6,555,888	Total General County Revenues and Transfers In	\$ 3,624,023,221
Other		29,861,926		
Total State		1,272,305,195		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of San Diego

General		Public Ways and Facilities	
Board of Supervisors	\$ 6,380,570	Total Roads	91,941,058
Clerk of the Board	4,902,535	Total Transportation Terminals	—
Administrative Officer	29,706,094	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	40,989,199	Total Public Ways and Facilities	91,941,058
Finance		Health	
Auditor-Controller	23,426,460	Total Public Health	123,221,099
Treasurer-Tax Collector	14,096,662	Total Medical Care	215,618,576
Assessor	39,886,369	Total Mental Health	288,447,554
Other	37,195,912	Total Drug and Alcohol Abuse Services	50,839,292
Total Finance	114,605,403	Total Health	678,126,521
Counsel		Sanitation	
County Counsel	20,194,544	Total Refuse Collection and Disposal	5,690,991
Other	—	Total Sanitation	5,690,991
Total Counsel	20,194,544	Public Assistance	
Total Personnel	16,637,042	Welfare	
Total Elections	14,011,639	Administration	133,839,488
Total Communications	117,776,605	Aid Programs - Cash (Grants)	392,233,659
Total Property Management	66,576,412	Total Welfare	526,073,147
Plant Acquisition		Social Services	
Jails	14,647,048	Administration and Programs	383,245,177
Courts	3,762,780	Other	—
Other	121,936,704	Total Social Services	383,245,177
Total Plant Acquisition	140,346,532	General Relief	
Total Promotion	2,296,261	Aid to Indigents	1,975,491
Total Other General	—	Indigent Burial	—
Total General	533,433,637	Total General Relief	1,975,491
Public Protection		Total Care of Court Wards	10,240,663
Judicial		Total Veteran Services	831,828
Trial Court Maintenance of Effort (MOE)	56,997,064	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,859,782	Workforce Investment Act (WIA)	—
Other Trial Court	55,165,019	Other	76,451,487
County Clerk	—	Total Other Public Assistance	76,451,487
Grand Jury (Including Audit)	398,419	Total Public Assistance	998,817,793
District Attorney-Prosecution	127,772,556	Education	
District Attorney-Family Support	42,294,697	Total School Administration	—
Public Defender	62,003,972	Total Library Services	26,569,040
Court Appointed Counsel	—	Total Agricultural Education	724,476
Other	473,986	Total Other Education	—
Total Judicial	347,965,495	Total Education	27,293,516
Total Police Protection	304,001,717	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	24,448,665
Adult Detention	187,049,956	Total Cultural Services	—
Juvenile Detention	39,808,276	Total Veterans Memorial Building	—
Probation	103,513,097	Total Small Craft Harbors	—
Total Detention and Correction	330,371,329	Total Recreation and Cultural	24,448,665
Total Fire Protection	19,255,886	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	56,375,542
Protective Inspection		Total Interest on Long-Term Debt	66,726,186
Agricultural Commissioner	15,416,491	Total Interest on Short-Term Notes and Warrants	994,444
Building Inspector	—	Total Debt Service	124,096,172
Other	—	Total General County Expenditures Before Transfers	3,583,596,425
Total Protective Inspection	15,416,491	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	342,061	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	7,264,313	Total General County Expenditures and Transfers Out	\$ 3,583,596,425
Emergency Services	6,123,515		
Planning and Zoning	55,850,695		
Pound	13,156,570		
Other	—		
Total Other Protection	82,737,154		
Total Public Protection	1,099,748,072		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 4,164,180,798	\$ 1,527,463,266	\$ 2,636,717,532

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 667,835,000	\$ 69,505,000
POB Series 2004	2004	2004	2032	454,112,916	454,112,916	57,445,298	396,667,618
POB 2008 Refunding	2008	2009	2028	443,515,000	443,515,000	122,575,000	320,940,000
Total Pension Obligation Bonds				1,634,967,916	1,634,967,916	847,855,298	787,112,618
Special Assessment Bonds							
1915 Act - Re-Assessmt. of Dist. 97-1	1997	1997	2012	21,755,000	21,755,000	21,755,000	—
Total Special Assessment Bonds				21,755,000	21,755,000	21,755,000	—
Other Long-Term Debt Schedule							
2011 MTD Tower Refunding	—	—	—	—	—	—	17,265,000
Compensated Absences	—	—	—	—	—	—	98,556,000
Landfill Closure	—	—	—	—	—	—	19,465,000
Total Other Long-Term Debt Schedule				—	—	—	135,286,000
County Total Bonds and Other Long-Term Debt				\$ 1,656,722,916	\$ 1,656,722,916	\$ 869,610,298	\$ 922,398,618
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	596,649,995					

* Maximum Repayment Obligation, Ending 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 2011-12
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Diego

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	11,666,896
Total Operating Expenses		12,739,321
Net Operating Income (Loss)		(1,072,425)
Total Non-Operating Revenue		1,065,527
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(6,898)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(6,898)
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 2011-12
Statement of County Revenues
County of San Joaquin

Taxes				Federal	
Property Taxes				Public Assistance Administration	12,251,842
County Wide Secured and Unsecured	\$	99,383,413		Public Assistance Programs	159,960,471
Less Than County Wide Funds - Secured and Unsecured		10,107,839		Health Administration	1,101,044
Property Tax In-Lieu of Vehicle License Fees		62,228,647		Workforce Investment Act (WIA)	10,583,685
Voter Approved Indebtedness		—		Community Development Block Grant	7,279,475
Prior Year Secured and Unsecured		145,625		Health Grants	—
Total Property Taxes		171,865,524		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	2,059,365
Sales and Use Taxes		15,264,075		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—		DEA Programs/Drug and Alcohol Programs	2,146,237
Property Transfer		2,059,572		District Attorney Programs	10,399,299
Transient Lodging		322,712		Aging Programs	5,643,889
Timber Yield		—		Senior Citizens Programs	—
Aircraft		—		Road Projects	433,070
Construction Development Taxes		71,495		Law Enforcement	—
Utility Users Tax		—		Other	10,614,239
Other		6,625,646		Total Federal	222,472,616
Total Other Taxes		24,343,500		Other Aid	
Total Taxes		196,209,024		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	5,028,696
Operations		—		Total Other Aid	5,028,696
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	1,091,113
Licenses, Permits and Franchises				Property Tax Administrative Fees	4,009,511
Animal Licenses		77,624		Auditing and Accounting Fees	41,748
Business Licenses		106,678		Communication Services	—
Construction Permits		2,395,105		Election Services	111,615
Road Privileges and Permits		65,585		Legal Services	511,475
Zoning Permits		—		Planning and Engineering Services	2,646,532
Franchises		2,521,121		Agricultural Services	494,333
Other		522,399		Civil Process Services	618,480
Total Licenses Permits and Franchises		5,688,512		Court Fees and Costs	1,950,260
Fines, Forfeitures and Penalties				Booking Fees	74,023
Vehicle Code Fines		4,698,571		Estate Fees	113,556
Other Court Fines		115,587		Humane Services	4,095
Forfeitures and Penalties		439,314		Law Enforcement Services	15,427,602
Penalties and Cost on Delinquent Taxes		2,179,426		Recording Fees	3,513,030
Total Fines, Forfeitures and Penalties		7,432,898		Road and Street Services	—
Revenue from Use of Money and Property				Health Fees	6,394,265
Interest		826,860		Mental Health Services	28,839,840
Rents and Concessions		752,816		California Children Services	1,810
Royalties		44,573		Sanitation Services	—
Total Revenue from the Use of Money and Property		1,624,249		Institutional Care and Services	1,233,208
Aid from Other Governmental Agencies				Library Services	18,972
State				Park and Recreation Fees	1,535,716
Highway Users Tax		17,839,432		Other:	
Motor Vehicle In-Lieu Tax		1,488,937		Personnel Services	—
Realignment from the Vehicle License Fee Fund		16,011,864		Building Maintenance and Grounds	—
Public Assistance Administration		23,067,971		Administrative Services	319,677
Public Assistance Programs		24,656,671		Other	8,158,526
Realignment for Social Services		71,329,193		Total Charges for Current Services	77,109,387
Health:				Miscellaneous Revenue	
Aid for Mental Health		26,056,119		Other Sales	368,705
Realignment for Mental Health		16,002,820		Tobacco Settlement	6,090,538
Medically Indigent Adults		—		Welfare Repayments	624,188
Alcohol and Drug Abuse		268,500		Cancelled Warrants	45,790
Other Aid for Health		8,889,973		Other	3,096,718
Realignment for Health Services		5,060,247		Total Miscellaneous Revenue	10,225,939
Homeowners' Property Tax Relief		1,412,881		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	—
SB90 Mandated Costs		2,015,810		Proceeds from the Sale of Bonds	—
Public Safety Fund		40,338,176		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		3,057,218		Total General County Revenues Before Transfers	805,680,328
Office of Criminal Justice and Planning Programs		2,566,047		Transfers In	
Library		—		Total Transfers In from Enterprises	—
District Attorney Programs		5,741,327		Operating Transfers Between Funds Other Than Governmental and Enterprise	17,836,058
Law Enforcement		5,116,695		Total General County Revenues and Transfers In	\$ 823,516,386
Other		8,969,126			
Total State		279,889,007			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of San Joaquin

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,211,536	Total Roads	41,483,109
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,055,741	Total Transportation Systems	—
Other	1,302,478	Total Parking Facilities	—
Total Legislative and Administrative	5,569,755	Total Public Ways and Facilities	41,483,109
Finance		Health	
Auditor-Controller	3,256,495	Total Public Health	29,958,283
Treasurer-Tax Collector	3,180,775	Total Medical Care	—
Assessor	9,184,234	Total Mental Health	74,006,180
Other	2,118,253	Total Drug and Alcohol Abuse Services	8,778,753
Total Finance	17,739,757	Total Health	112,743,216
Counsel		Sanitation	
County Counsel	954,287	Total Refuse Collection and Disposal	3,110
Other	—	Total Sanitation	3,110
Total Counsel	954,287	Public Assistance	
Total Personnel	2,860,400	Welfare	
Total Elections	3,148,379	Administration	106,676,928
Total Communications	—	Aid Programs - Cash (Grants)	159,641,127
Total Property Management	6,673,081	Total Welfare	266,318,055
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	36,656,912
Courts	—	Other	263,308
Other	7,349,900	Total Social Services	36,920,220
Total Plant Acquisition	7,349,900	General Relief	
Total Promotion	199,262	Aid to Indigents	3,561,432
Total Other General	(2,426,191)	Indigent Burial	26,194
Total General	42,068,630	Total General Relief	3,587,626
Public Protection		Total Care of Court Wards	5,378,117
Judicial		Total Veteran Services	267,023
Trial Court Maintenance of Effort (MOE)	8,701,871	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	765,088	Workforce Investment Act (WIA)	10,824,823
Other Trial Court	1,414,211	Other	—
County Clerk	—	Total Other Public Assistance	10,824,823
Grand Jury (Including Audit)	111,594	Total Public Assistance	323,295,864
District Attorney-Prosecution	27,847,124	Education	
District Attorney-Family Support	15,292,153	Total School Administration	—
Public Defender	11,375,483	Total Library Services	5,360,578
Court Appointed Counsel	5,037,497	Total Agricultural Education	256,266
Other	9,729,448	Total Other Education	—
Total Judicial	80,274,469	Total Education	5,616,844
Total Police Protection	56,566,287	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	5,378,501
Adult Detention	60,593,822	Total Cultural Services	275,000
Juvenile Detention	20,767,611	Total Veterans Memorial Building	—
Probation	15,071,979	Total Small Craft Harbors	—
Total Detention and Correction	96,433,412	Total Recreation and Cultural	5,653,501
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,408,116
Protective Inspection		Total Interest on Long-Term Debt	6,005,464
Agricultural Commissioner	4,900,366	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	5,468,261	Total Debt Service	8,413,580
Other	631,605	Total General County Expenditures Before Transfers	799,090,397
Total Protective Inspection	11,000,232	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	21,219,699
Local Agency Formation Commission (LAFCO)	200,000	Operating Transfers Between Funds Other Than	—
Recorder	2,611,138	Governmental and Enterprise	—
Coroner	1,968,176	Total General County Expenditures and Transfers Out	\$ 820,310,096
Emergency Services	2,070,284		
Planning and Zoning	7,413,099		
Pound	942,004		
Other	333,442		
Total Other Protection	15,538,143		
Total Public Protection	259,812,543		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 437,460,506	\$ 200,263,201	\$ 237,197,305

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 52,190,000	\$ 56,230,000
Solid Waste System Facilities	2003	2004	2022	36,830,000	36,830,000	20,295,000	16,535,000
Total Revenue Bonds				145,250,000	145,250,000	72,485,000	72,765,000
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	23,378
Compensated Absences	—	—	—	—	—	—	5,070,938
Teeter Note	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	5,094,316
County Total Bonds and Other Long-Term Debt				\$ 145,250,000	\$ 145,250,000	\$ 72,485,000	\$ 77,859,316
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 211,251,369					

* 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?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 679,092,252
Total Deductions from Revenues	577,019,599
Net Patient Revenue	102,072,653
Total Other Operating Revenues	25,000,308
Total Operating Revenue	127,072,961
Total Operating Expenses	218,018,289
Net Operating Income (Loss)	(90,945,328)
Total Non-Operating Revenue	74,980,333
Total Non-Operating Expenses	3,082,142
Net Non-Operating Income	71,898,191
Net Income Before Extraordinary Items	(19,047,137)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(19,047,137)
Transfers In from the County	20,977,389
Transfers Out to the County	—
Net Transfers In (Out)	20,977,389
Net Income (Loss)	\$ 1,930,252
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 2011-12
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Joaquin

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	1,710,906
Total Operating Expenses		3,667,139
Net Operating Income (Loss)		(1,956,233)
Total Non-Operating Revenue		1,305,952
Total Non-Operating Expenses		168,105
Income (Loss) Before Operating Transfers		(818,386)
Transfers In from the County		242,310
Transfers Out to the County		—
Net Transfers In (Out)		242,310
Net Income (Loss)	\$	(576,076)
Current Year Capital Outlay (Enterprise Activity)	\$	771,236

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	18,804,527
Total Operating Expenses		19,217,320
Net Operating Income (Loss)		(412,793)
Total Non-Operating Revenues		47,226
Total Non-Operating Expenses		854,143
Income (Loss) Before Operating Transfers		(1,219,710)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(1,219,710)
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 K. This revenue provides funds for various transportation programs throughout San Joaquin County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure K revenue in the amount of \$6.6 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. Informational Note: General Expenditures, Other General, reflect a negative balance of (\$1,071,015) due to indirect cost credits. The actual current year expenditures are \$574,392.
Reference: Table 6, Statement of County Expenditures
3. Informational Note: Revenues for Realignment for Health Services of \$6.2 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, Statement of Enterprise/Activity Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of San Luis Obispo

Taxes			Federal	
Property Taxes			Public Assistance Administration	32,392,551
County Wide Secured and Unsecured	\$	91,770,910	Public Assistance Programs	1,575,495
Less Than County Wide Funds - Secured and Unsecured		9,260,374	Health Administration	4,375,073
Property Tax In-Lieu of Vehicle License Fees		26,453,316	Workforce Investment Act (WIA)	2,777,997
Voter Approved Indebtedness		—	Community Development Block Grant	3,802,183
Prior Year Secured and Unsecured		(299,106)	Health Grants	1,820,170
Total Property Taxes		127,185,494	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		9,590,674	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,012,836	DEA Programs/Drug and Alcohol Programs	2,778,386
Property Transfer		1,863,925	District Attorney Programs	—
Transient Lodging		6,449,832	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		298,556	Road Projects	10,573,829
Construction Development Taxes		—	Law Enforcement	1,257,068
Utility Users Tax		—	Other	4,364,314
Other		8,979	Total Federal	65,717,066
Total Other Taxes		19,224,802	Other Aid	
Total Taxes		146,410,296	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	11,502,540
Operations		—	Total Other Aid	11,502,540
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	545,472
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,834,477
Animal Licenses		618,110	Auditing and Accounting Fees	509,668
Business Licenses		121,763	Communication Services	8,801
Construction Permits		4,312,392	Election Services	98,301
Road Privileges and Permits		—	Legal Services	399,622
Zoning Permits		915,361	Planning and Engineering Services	2,017,707
Franchises		2,781,080	Agricultural Services	112,700
Other		355,883	Civil Process Services	258,488
Total Licenses Permits and Franchises		9,104,589	Court Fees and Costs	1,691,796
Fines, Forfeitures and Penalties			Booking Fees	475,424
Vehicle Code Fines		1,640,785	Estate Fees	297,256
Other Court Fines		2,968,599	Humane Services	273,969
Forfeitures and Penalties		1,382,693	Law Enforcement Services	767,305
Penalties and Cost on Delinquent Taxes		2,100,680	Recording Fees	2,880,302
Total Fines, Forfeitures and Penalties		8,092,757	Road and Street Services	155,627
Revenue from Use of Money and Property			Health Fees	2,372,267
Interest		1,370,421	Mental Health Services	251,260
Rents and Concessions		1,274,163	California Children Services	2,904
Royalties		—	Sanitation Services	2,031,986
Total Revenue from the Use of Money and Property		2,644,584	Institutional Care and Services	356,718
Aid from Other Governmental Agencies			Library Services	473,311
State			Park and Recreation Fees	4,221,536
Highway Users Tax		11,234,419	Other:	
Motor Vehicle In-Lieu Tax		583,318	Personnel Services	—
Realignment from the Vehicle License Fee Fund		9,101,892	Building Maintenance and Grounds	—
Public Assistance Administration		29,693,439	Administrative Services	1,750,711
Public Assistance Programs		20,856,572	Other	5,287,426
Realignment for Social Services		6,756,433	Total Charges for Current Services	29,075,034
Health:			Miscellaneous Revenue	
Aid for Mental Health		15,742,388	Other Sales	104,506
Realignment for Mental Health		4,950,850	Tobacco Settlement	2,396,352
Medically Indigent Adults		698,361	Welfare Repayments	—
Alcohol and Drug Abuse		598,424	Cancelled Warrants	—
Other Aid for Health		2,091,665	Other	3,964,446
Realignment for Health Services		1,528,734	Total Miscellaneous Revenue	6,465,304
Homeowners' Property Tax Relief		852,944	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	1,607,643
SB90 Mandated Costs		291,801	Proceeds from the Sale of Bonds	—
Public Safety Fund		21,701,952	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	1,607,643
Supplemental Law Enforcement Services Fund (SLESF/COPS)		927,133	Total General County Revenues Before Transfers	417,461,324
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	35,638
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		3,205,181	Total General County Revenues and Transfers In	\$ 417,496,962
Other		6,026,005		
Total State		136,841,511		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of San Luis Obispo

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,608,169	Total Roads	20,297,414
Clerk of the Board	294,723	Total Transportation Terminals	—
Administrative Officer	1,502,989	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	3,405,881	Total Public Ways and Facilities	20,297,414
Finance		Health	
Auditor-Controller	4,811,313	Total Public Health	22,775,524
Treasurer-Tax Collector	2,857,608	Total Medical Care	2,540,000
Assessor	7,565,049	Total Mental Health	35,344,792
Other	347,892	Total Drug and Alcohol Abuse Services	4,885,595
Total Finance	15,581,862	Total Health	65,545,911
Counsel		Sanitation	
County Counsel	3,634,637	Total Refuse Collection and Disposal	258,694
Other	—	Total Sanitation	258,694
Total Counsel	3,634,637	Public Assistance	
Total Personnel	2,251,674	Welfare	
Total Elections	467,616	Administration	27,858,873
Total Communications	13,187,342	Aid Programs - Cash (Grants)	29,693,190
Total Property Management	14,452,244	Total Welfare	57,552,063
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	23,328,898
Courts	—	Other	—
Other	4,889,842	Total Social Services	23,328,898
Total Plant Acquisition	4,889,842	General Relief	
Total Promotion	—	Aid to Indigents	5,786,677
Total Other General	1,377,335	Indigent Burial	55,703
Total General	59,248,433	Total General Relief	5,842,380
Public Protection		Total Care of Court Wards	5,143,904
Judicial		Total Veteran Services	328,245
Trial Court Maintenance of Effort (MOE)	1,754,132	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	424,641	Workforce Investment Act (WIA)	—
Other Trial Court	3,887,915	Other	4,686,280
County Clerk	1,737,833	Total Other Public Assistance	4,686,280
Grand Jury (Including Audit)	114,602	Total Public Assistance	96,881,770
District Attorney-Prosecution	13,163,133	Education	
District Attorney-Family Support	4,126,662	Total School Administration	—
Public Defender	5,906,421	Total Library Services	7,021,735
Court Appointed Counsel	—	Total Agricultural Education	371,964
Other	—	Total Other Education	1,053,188
Total Judicial	31,115,339	Total Education	8,446,887
Total Police Protection	27,878,918	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	5,441,098
Adult Detention	21,839,381	Total Cultural Services	—
Juvenile Detention	—	Total Veterans Memorial Building	—
Probation	9,873,964	Total Small Craft Harbors	—
Total Detention and Correction	31,713,345	Total Recreation and Cultural	5,441,098
Total Fire Protection	15,259,802	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	4,185,000
Protective Inspection		Total Interest on Long-Term Debt	5,952,854
Agricultural Commissioner	4,620,612	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	10,137,854
Other	—	Total General County Expenditures Before Transfers	391,563,019
Total Protective Inspection	4,620,612	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	430,495
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	193,082	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 391,993,514
Emergency Services	1,463,562		
Planning and Zoning	10,382,325		
Pound	2,012,151		
Other	665,822		
Total Other Protection	14,716,942		
Total Public Protection	125,304,958		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 479,601,826	\$ 310,928,341	\$ 168,673,485

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 60,330,000	\$ 76,864,398
Total Pension Obligation Bonds				137,194,398	137,194,398	60,330,000	76,864,398
State Construction Loans							
Construct Airport Hangars	2006	—	—	4,734,200	—	1,078,727	3,623,860
Total State Construction Loans				4,734,200	—	1,078,727	3,623,860
Other Long-Term Debt Schedule							
Advances From Other Funds	—	—	—	—	—	—	1,219,373
Accrued Vacation/Sick Leave - Ent.	—	—	—	—	—	—	297,166
Accrued Vacation/Sick Leave - Govt.	—	—	—	—	—	—	26,025,051
Estimated Post Closure Landfill Costs	—	—	—	—	—	—	4,077,784
Total Other Long-Term Debt Schedule				—	—	—	31,619,374
County Total Bonds and Other Long-Term Debt				\$ 141,928,598	\$ 137,194,398	\$ 61,408,727	\$ 112,107,632
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 52,092,482					

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 75,757
Local Cash Grants	764,309
State Cash Grants	71,860
Federal Cash Grants	—
Other Revenues	3,897
Total Revenues	915,823
Purchased Transportation	775,141
Other Expenses	199,929
Total Expenses	975,070
Net Transit Income (Loss)	(59,247)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (59,247)
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 2011-12
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Luis Obispo

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 3,198,903
Total Operating Expenses	5,293,890
Net Operating Income (Loss)	(2,094,987)
Total Non-Operating Revenue	843,888
Total Non-Operating Expenses	200,924
Income (Loss) Before Operating Transfers	(1,452,023)
Transfers In from the County	384,199
Transfers Out to the County	35,638
Net Transfers In (Out)	348,561
Net Income (Loss)	\$ (1,103,462)
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	\$ 2,690,632
Total Operating Expense	2,615,847
Net Operating Income (Loss)	74,785
Total Non-Operating Revenue	9,775
Total Non-Operating Expenses	301,125
Income (Loss) Before Operating Transfers	(216,565)
Transfers In from the County	46,296
Transfers Out to the County	—
Net Transfers In (Out)	46,296
Net Income (Loss)	\$ (170,269)
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of San Mateo

Taxes			Federal	
Property Taxes			Public Assistance Administration	41,857,931
County Wide Secured and Unsecured	\$	201,929,313	Public Assistance Programs	13,549,398
Less Than County Wide Funds - Secured and Unsecured		4,707,557	Health Administration	833,144
Property Tax In-Lieu of Vehicle License Fees		73,796,161	Workforce Investment Act (WIA)	6,496,976
Voter Approved Indebtedness		—	Community Development Block Grant	2,329,023
Prior Year Secured and Unsecured		1,678,701	Health Grants	—
Total Property Taxes		282,111,732	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		21,814,215	Office of Criminal Justice and Planning Programs	529,301
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	4,779,681
Property Transfer		5,651,398	District Attorney Programs	—
Transient Lodging		1,104,597	Aging Programs	3,032,561
Timber Yield		18,877	Senior Citizens Programs	667,692
Aircraft		1,090,710	Road Projects	2,979,881
Construction Development Taxes		—	Law Enforcement	6,357,534
Utility Users Tax		—	Other	10,476,434
Other		1,997,132	Total Federal	93,889,556
Total Other Taxes		31,676,929	Other Aid	
Total Taxes		313,788,661	Other In-Lieu Taxes	3,627
Special Benefit Assessments			Other Governmental Agencies	21,160,135
Operations		—	Total Other Aid	21,163,762
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	3,942,242
Licenses, Permits and Franchises			Property Tax Administrative Fees	3,513,726
Animal Licenses		494,941	Auditing and Accounting Fees	6,296,259
Business Licenses		3,351,502	Communication Services	19,381,699
Construction Permits		2,709,341	Election Services	2,263,411
Road Privileges and Permits		170,307	Legal Services	5,295,680
Zoning Permits		1,273,879	Planning and Engineering Services	1,643,632
Franchises		3,489,048	Agricultural Services	159,122
Other		872,183	Civil Process Services	174,637
Total Licenses Permits and Franchises		12,361,201	Court Fees and Costs	3,825,872
Fines, Forfeitures and Penalties			Booking Fees	2,491
Vehicle Code Fines		10,090,586	Estate Fees	1,333,030
Other Court Fines		200,690	Humane Services	265,887
Forfeitures and Penalties		791,156	Law Enforcement Services	11,842,087
Penalties and Cost on Delinquent Taxes		1,079,058	Recording Fees	4,240,831
Total Fines, Forfeitures and Penalties		12,161,490	Road and Street Services	1,291,465
Revenue from Use of Money and Property			Health Fees	1,196,200
Interest		7,475,599	Mental Health Services	384,285
Rents and Concessions		14,983,052	California Children Services	6,496
Royalties		—	Sanitation Services	1,484,467
Total Revenue from the Use of Money and Property		22,458,651	Institutional Care and Services	45,198,450
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	1,837,392
Highway Users Tax		17,439,266	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	2,070,644
Realignment from the Vehicle License Fee Fund		16,467,408	Building Maintenance and Grounds	—
Public Assistance Administration		41,033,632	Administrative Services	3,037,450
Public Assistance Programs		19,995,437	Other	14,276,599
Realignment for Social Services		43,522,425	Total Charges for Current Services	134,964,054
Health:			Miscellaneous Revenue	
Aid for Mental Health		30,461,219	Other Sales	406,219
Realignment for Mental Health		18,394,145	Tobacco Settlement	6,125,154
Medically Indigent Adults		—	Welfare Repayments	274,478
Alcohol and Drug Abuse		—	Cancelled Warrants	—
Other Aid for Health		7,863,312	Other	13,874,723
Realignment for Health Services		400,967	Total Miscellaneous Revenue	20,680,574
Homeowners' Property Tax Relief		1,349,025	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	2,099
SB90 Mandated Costs		2,053,501	Proceeds from the Sale of Bonds	—
Public Safety Fund		67,309,472	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	2,099
Supplemental Law Enforcement Services Fund (SLESF/COPS)		216,450	Total General County Revenues Before Transfers	996,665,542
Office of Criminal Justice and Planning Programs		982,884	Transfers In	
Library		—	Total Transfers In from Enterprises	9,162,470
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		—	Total General County Revenues and Transfers In	\$ 1,005,828,012
Other		97,706,351		
Total State		365,195,494		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of San Mateo

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,197,010	Total Roads	18,772,180
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	4,803,826	Total Transportation Systems	1,270,396
Other	1,713,768	Total Parking Facilities	—
Total Legislative and Administrative	9,714,604	Total Public Ways and Facilities	20,042,576
Finance		Health	
Auditor-Controller	7,577,258	Total Public Health	70,520,213
Treasurer-Tax Collector	5,115,792	Total Medical Care	3,790,594
Assessor	11,468,416	Total Mental Health	109,817,031
Other	858,862	Total Drug and Alcohol Abuse Services	15,793,385
Total Finance	25,020,328	Total Health	199,921,223
Counsel		Sanitation	
County Counsel	7,033,118	Total Refuse Collection and Disposal	2,000,326
Other	—	Total Sanitation	2,000,326
Total Counsel	7,033,118	Public Assistance	
Total Personnel	7,829,474	Welfare	
Total Elections	4,047,682	Administration	50,258,103
Total Communications	10,169,528	Aid Programs - Cash (Grants)	20,661,027
Total Property Management	3,100,429	Total Welfare	70,919,130
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	79,474,294
Courts	861,662	Other	—
Other	10,351,270	Total Social Services	79,474,294
Total Plant Acquisition	11,212,932	General Relief	
Total Promotion	—	Aid to Indigents	—
Total Other General	37,056,573	Indigent Burial	—
Total General	115,184,668	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	923,734	Workforce Investment Act (WIA)	13,153,142
Other Trial Court	13,401,929	Other	34,128,578
County Clerk	—	Total Other Public Assistance	47,281,720
Grand Jury (Including Audit)	402,530	Total Public Assistance	197,675,144
District Attorney-Prosecution	23,808,367	Education	
District Attorney-Family Support	11,039,483	Total School Administration	—
Public Defender	16,510,510	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	171,938
Other	—	Total Other Education	—
Total Judicial	80,794,987	Total Education	171,938
Total Police Protection	99,049,965	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	8,349,469
Adult Detention	71,788,869	Total Cultural Services	—
Juvenile Detention	51,003,114	Total Veterans Memorial Building	—
Probation	—	Total Small Craft Harbors	—
Total Detention and Correction	122,791,983	Total Recreation and Cultural	8,349,469
Total Fire Protection	3,806,280	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	12,989,634
Protective Inspection		Total Interest on Long-Term Debt	17,156,035
Agricultural Commissioner	4,368,742	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	3,068,951	Total Debt Service	30,145,669
Other	—	Total General County Expenditures Before Transfers	905,698,898
Total Protective Inspection	7,437,693	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	60,292,690
Local Agency Formation Commission (LAFCO)	189,222	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	2,851,304	Total General County Expenditures and Transfers Out	\$ 965,991,588
Coroner	2,626,548		
Emergency Services	3,541,153		
Planning and Zoning	3,983,995		
Pound	5,133,855		
Other	900		
Total Other Protection	18,326,977		
Total Public Protection	332,207,885		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 383,461,646	\$ 314,845,184	\$ 68,616,462

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ —	\$ 2,094,766	\$ 33,482
Breakwater Project	2000	—	—	1,200,000	—	265,340	620,302
Construction of Hangars	2007	—	—	4,000,000	—	1,785,322	2,214,678
Water Resources Program	1991	—	—	409,992	—	140,159	10,056
Total State Construction Loans				7,859,992	—	4,285,587	2,878,518
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	33,122,643
Compensated Absences - Enterprise	—	—	—	—	—	—	7,954,851
Total Other Long-Term Debt Schedule				—	—	—	41,077,494
County Total Bonds and Other Long-Term Debt				\$ 7,859,992	\$ —	\$ 4,285,587	\$ 43,956,012
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 618,805,850					

* Maximum Repayment Obligation, Ending 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	\$ 376,291,002
Total Deductions from Revenues	273,849,717
Net Patient Revenue	102,441,285
Total Other Operating Revenues	47,836,329
Total Operating Revenue	150,277,614
Total Operating Expenses	254,049,801
Net Operating Income (Loss)	(103,772,187)
Total Non-Operating Revenue	40,505,286
Total Non-Operating Expenses	5,368
Net Non-Operating Income	40,499,918
Net Income Before Extraordinary Items	(63,272,269)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(63,272,269)
Transfers In from the County	60,283,307
Transfers Out to the County	9,147,580
Net Transfers In (Out)	51,135,727
Net Income (Loss)	\$ (12,136,542)
Current Year Capital Outlay (Enterprise Activity)	\$ 5,310,335

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 2,671,684
Total Operating Expenses	2,654,569
Net Operating Income (Loss)	17,115
Total Non-Operating Revenue	244,158
Total Non-Operating Expenses	141,735
Income (Loss) Before Operating Transfers	119,538
Transfers In from the County	6,496
Transfers Out to the County	—
Net Transfers In (Out)	6,496
Net Income (Loss)	\$ 126,034
Current Year Capital Outlay (Enterprise Activity)	\$ 561,248

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

Other Enterprise Statement of Revenues and Expenses: Marina	
Total Operating Revenue	\$ 1,198,232
Total Operating Expense	1,123,361
Net Operating Income (Loss)	74,871
Total Non-Operating Revenue	200,527
Total Non-Operating Expenses	33,628
Income (Loss) Before Operating Transfers	241,770
Transfers In from the County	2,887
Transfers Out to the County	14,890
Net Transfers In (Out)	(12,003)
Net Income (Loss)	\$ 229,767
Current Year Capital Outlay	\$ 67,992

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 \$2.0 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. Informational Note: Revenues for Realignment for Health Services of \$4.2 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 2011-12
Statement of County Revenues
County of Santa Barbara

Taxes			Federal	
Property Taxes			Public Assistance Administration	28,129,225
County Wide Secured and Unsecured	\$	126,077,187	Public Assistance Programs	27,314,857
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	11,427,927
Property Tax In-Lieu of Vehicle License Fees		42,712,647	Workforce Investment Act (WIA)	4,163,922
Voter Approved Indebtedness		—	Community Development Block Grant	7,743,735
Prior Year Secured and Unsecured		(359,837)	Health Grants	9,816,649
Total Property Taxes		168,429,997	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		10,660,603	Office of Criminal Justice and Planning Programs	364,056
Transportation Tax (Non-Transit)		6,767,221	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		2,485,989	District Attorney Programs	438,275
Transient Lodging		7,570,051	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		567,567	Road Projects	11,237,450
Construction Development Taxes		220,585	Law Enforcement	2,169,005
Utility Users Tax		—	Other	5,464,193
Other		4,111	Total Federal	108,269,294
Total Other Taxes		28,276,127	Other Aid	
Total Taxes		196,706,124	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	37,182,743
Operations		—	Total Other Aid	37,182,743
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,905,194
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,554,339
Animal Licenses		613,856	Auditing and Accounting Fees	30,807
Business Licenses		105,976	Communication Services	1,308,622
Construction Permits		3,671,391	Election Services	370,713
Road Privileges and Permits		273,522	Legal Services	3,176,554
Zoning Permits		4,806,509	Planning and Engineering Services	1,820,666
Franchises		2,977,982	Agricultural Services	366,650
Other		1,604,676	Civil Process Services	145,416
Total Licenses Permits and Franchises		14,053,912	Court Fees and Costs	839,721
Fines, Forfeitures and Penalties			Booking Fees	2,654,823
Vehicle Code Fines		239,563	Estate Fees	185,786
Other Court Fines		2,868,872	Humane Services	547,082
Forfeitures and Penalties		3,044,769	Law Enforcement Services	13,668,909
Penalties and Cost on Delinquent Taxes		5,593,239	Recording Fees	2,462,193
Total Fines, Forfeitures and Penalties		11,746,443	Road and Street Services	35,988
Revenue from Use of Money and Property			Health Fees	34,441,493
Interest		1,521,083	Mental Health Services	22,505,855
Rents and Concessions		1,993,109	California Children Services	3,206
Royalties		61,142	Sanitation Services	5,688
Total Revenue from the Use of Money and Property		3,575,334	Institutional Care and Services	2,437,703
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	5,181,815
Highway Users Tax		11,423,695	Other:	
Motor Vehicle In-Lieu Tax		945,961	Personnel Services	—
Realignment from the Vehicle License Fee Fund		9,434,658	Building Maintenance and Grounds	—
Public Assistance Administration		20,160,443	Administrative Services	3,847,048
Public Assistance Programs		5,586,101	Other	26,419,729
Realignment for Social Services		40,169,365	Total Charges for Current Services	126,916,000
Health:			Miscellaneous Revenue	
Aid for Mental Health		12,001,448	Other Sales	385,439
Realignment for Mental Health		13,208,642	Tobacco Settlement	3,767,293
Medically Indigent Adults		—	Welfare Repayments	688,253
Alcohol and Drug Abuse		41,636	Cancelled Warrants	—
Other Aid for Health		9,351,341	Other	15,824,439
Realignment for Health Services		3,065,709	Total Miscellaneous Revenue	20,665,424
Homeowners' Property Tax Relief		857,696	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	(16,127,171)
SB90 Mandated Costs		127,438	Proceeds from the Sale of Bonds	—
Public Safety Fund		47,963,317	Other Long-Term Debt Proceeds	368,084
Other:			Total Other Financing Sources	(15,759,087)
Supplemental Law Enforcement Services Fund (SLESF/COPS)		231,181	Total General County Revenues Before Transfers	694,239,045
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	5,832
District Attorney Programs		265,268	Operating Transfers Between Funds Other Than Governmental and Enterprise	5,852,286
Law Enforcement		703,186	Total General County Revenues and Transfers In	\$ 700,097,163
Other		15,345,773		
Total State		190,882,858		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Santa Barbara

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,717,166	Total Roads	19,496,432
Clerk of the Board	590,809	Total Transportation Terminals	—
Administrative Officer	5,171,451	Total Transportation Systems	63,822
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	8,479,426	Total Public Ways and Facilities	19,560,254
Finance		Health	
Auditor-Controller	6,750,723	Total Public Health	33,372,858
Treasurer-Tax Collector	4,406,103	Total Medical Care	50,043,960
Assessor	8,604,647	Total Mental Health	63,835,759
Other	818,524	Total Drug and Alcohol Abuse Services	8,741,046
Total Finance	20,579,997	Total Health	155,993,623
Counsel		Sanitation	
County Counsel	6,753,961	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	6,753,961	Public Assistance	
Total Personnel	3,803,864	Welfare	
Total Elections	3,201,408	Administration	51,546,566
Total Communications	—	Aid Programs - Cash (Grants)	49,532,016
Total Property Management	9,255,550	Total Welfare	101,078,582
Plant Acquisition		Social Services	
Jails	62,084	Administration and Programs	23,628,157
Courts	—	Other	—
Other	23,080,176	Total Social Services	23,628,157
Total Plant Acquisition	23,142,260	General Relief	
Total Promotion	—	Aid to Indigents	842,846
Total Other General	10,842,891	Indigent Burial	—
Total General	86,059,357	Total General Relief	842,846
Public Protection		Total Care of Court Wards	2,612,153
Judicial		Total Veteran Services	264,663
Trial Court Maintenance of Effort (MOE)	9,882,469	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	597,495	Workforce Investment Act (WIA)	6,729,576
Other Trial Court	13,907,722	Other	8,788,042
County Clerk	2,005,798	Total Other Public Assistance	15,517,618
Grand Jury (Including Audit)	133,724	Total Public Assistance	143,944,019
District Attorney-Prosecution	18,806,075	Education	
District Attorney-Family Support	9,484,994	Total School Administration	—
Public Defender	9,615,972	Total Library Services	2,734,139
Court Appointed Counsel	—	Total Agricultural Education	126
Other	—	Total Other Education	—
Total Judicial	64,434,249	Total Education	2,734,265
Total Police Protection	65,808,644	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	9,245,631
Adult Detention	35,424,669	Total Cultural Services	677,401
Juvenile Detention	14,390,233	Total Veterans Memorial Building	—
Probation	25,160,462	Total Small Craft Harbors	—
Total Detention and Correction	74,975,364	Total Recreation and Cultural	9,923,032
Total Fire Protection	47,992,693	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	6,803,894
Protective Inspection		Total Interest on Long-Term Debt	3,678,526
Agricultural Commissioner	3,231,980	Total Interest on Short-Term Notes and Warrants	505,178
Building Inspector	4,731,926	Total Debt Service	10,987,598
Other	424,901	Total General County Expenditures Before Transfers	709,883,960
Total Protective Inspection	8,388,807	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	210,000	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	7,073,484
Coroner	1,551,680	Total General County Expenditures and Transfers Out	\$ 716,957,444
Emergency Services	892,448		
Planning and Zoning	9,655,321		
Pound	3,768,678		
Other	3,003,928		
Total Other Protection	19,082,055		
Total Public Protection	280,681,812		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,406,964,570	\$ 186,819,506	\$ 1,220,145,064

Table 6. Counties Annual Report — Fiscal Year 2011-12
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							
ADMHS Childrens Lompoc Clinic	—	—	—	—	—	—	\$ 371,222
Coastal Copy/US Bank	—	—	—	—	—	—	11,389
Compensated Absences	—	—	—	—	—	—	31,051,000
Compensated Absences (Enterprise)	—	—	—	—	—	—	697,000
CRA Vets Remodel	—	—	—	—	—	—	1,274,432
Estimated Litigation Liability	—	—	—	—	—	—	250,000
Landfill Liability	—	—	—	—	—	—	21,023,000
Liability for Self-Insurance Claims	—	—	—	—	—	—	35,790,000
OPEB	—	—	—	—	—	—	1,067,000
OPEB Obligation	—	—	—	—	—	—	49,199,000
Orcutt Fire Truck	—	—	—	—	—	—	105,607
Total Other Long-Term Debt Schedule				—	—	—	140,839,650
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 140,839,650
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$	105,703,731				

* Maximum Repayment Obligation, Ending 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	\$ 7,386
Local Cash Grants	130,470
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	1,882
Total Revenues	139,738
Purchased Transportation	—
Other Expenses	180,788
Total Expenses	180,788
Net Transit Income (Loss)	(41,050)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (41,050)
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 2011-12
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Barbara

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		12,103
Total Non-Operating Expenses		3,441
Income (Loss) Before Operating Transfers		8,662
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	8,662
Current Year Capital Outlay (Enterprise Activity)	\$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	21,668,732
Total Operating Expenses		19,973,960
Net Operating Income (Loss)		1,694,772
Total Non-Operating Revenues		5,882,565
Total Non-Operating Expenses		385,171
Income (Loss) Before Operating Transfers		7,192,166
Transfers In from the County		—
Transfers Out to the County		5,832
Net Transfers In (Out)		(5,832)
Net Income (Loss)	\$	7,186,334
Current Year Capital Outlay (Enterprise Activity)	\$	6,421,867

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: Other Financing Sources, Sale of Fixed Assets, reflect a negative balance of (\$16,127,171) due to the writing off of an advanced receivable related to the dissolution of the county's redevelopment agency.
Reference: Table 6, Statement of County Revenues
2. Informational Note: The Other Enterprise, Municipal Energy, was reclassified under the Governmental Funds.
Reference: Table 6, Statement of Enterprise/Activity Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Santa Clara

Taxes			Federal	
Property Taxes			Public Assistance Administration	199,782,624
County Wide Secured and Unsecured	\$	364,065,613	Public Assistance Programs	69,921,835
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	85,475,436
Property Tax In-Lieu of Vehicle License Fees		175,470,210	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		127,271,603	Community Development Block Grant	3,215,088
Prior Year Secured and Unsecured		—	Health Grants	26,091,389
Total Property Taxes		666,807,426	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		4,835,673	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		16,891,832	District Attorney Programs	24,518,804
Transient Lodging		370,685	Aging Programs	—
Timber Yield		2,131	Senior Citizens Programs	3,126,482
Aircraft		2,440,086	Road Projects	4,763,512
Construction Development Taxes		—	Law Enforcement	7,920,562
Utility Users Tax		—	Other	2,350,647
Other		448,539	Total Federal	427,166,379
Total Other Taxes		24,988,946	Other Aid	
Total Taxes		691,796,372	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	15,782,490
Operations		260,459	Total Other Aid	15,782,490
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		260,459	Assessments and Tax Collection Fees	6,256,279
Licenses, Permits and Franchises			Property Tax Administrative Fees	13,613,953
Animal Licenses		93,804	Auditing and Accounting Fees	2,414,154
Business Licenses		9,412,379	Communication Services	1,859,160
Construction Permits		6,181,851	Election Services	3,475,676
Road Privileges and Permits		775,940	Legal Services	766,460
Zoning Permits		—	Planning and Engineering Services	473,697
Franchises		2,104,679	Agricultural Services	923,007
Other		12,246,985	Civil Process Services	497,506
Total Licenses Permits and Franchises		30,815,638	Court Fees and Costs	5,998,099
Fines, Forfeitures and Penalties			Booking Fees	401,761
Vehicle Code Fines		8,049,925	Estate Fees	1,078,656
Other Court Fines		10,169,182	Humane Services	253,598
Forfeitures and Penalties		9,142,937	Law Enforcement Services	28,560,419
Penalties and Cost on Delinquent Taxes		32,664,956	Recording Fees	18,858,734
Total Fines, Forfeitures and Penalties		60,027,000	Road and Street Services	523,143
Revenue from Use of Money and Property			Health Fees	8,694,362
Interest		9,139,155	Mental Health Services	5,671,419
Rents and Concessions		6,171,726	California Children Services	—
Royalties		—	Sanitation Services	897,875
Total Revenue from the Use of Money and Property		15,310,881	Institutional Care and Services	12,345,628
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	4,666,020
Highway Users Tax		37,846,997	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		37,853,551	Building Maintenance and Grounds	—
Public Assistance Administration		96,416,241	Administrative Services	—
Public Assistance Programs		48,302,351	Other	53,408,947
Realignment for Social Services		167,178,809	Total Charges for Current Services	171,638,553
Health:			Miscellaneous Revenue	
Aid for Mental Health		51,132,137	Other Sales	—
Realignment for Mental Health		49,977,132	Tobacco Settlement	15,834,034
Medically Indigent Adults		—	Welfare Repayments	1,602,647
Alcohol and Drug Abuse		1,106,244	Cancelled Warrants	230,717
Other Aid for Health		19,836,794	Other	34,260,523
Realignment for Health Services		6,829,560	Total Miscellaneous Revenue	51,927,921
Homeowners' Property Tax Relief		3,086,382	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	11,143,585
SB90 Mandated Costs		5,041,785	Proceeds from the Sale of Bonds	4,016,947
Public Safety Fund		229,553,732	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	15,160,532
Supplemental Law Enforcement Services Fund (SLESF/COPS)		—	Total General County Revenues Before Transfers	2,254,587,919
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	4,166,612
District Attorney Programs		5,169,614	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		391,179	Total General County Revenues and Transfers In	\$ 2,258,754,531
Other		14,979,186		
Total State		774,701,694		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Santa Clara

General		Public Ways and Facilities	
Board of Supervisors	\$ 5,175,737	Total Roads	56,108,770
Clerk of the Board	5,998,716	Total Transportation Terminals	—
Administrative Officer	12,922,601	Total Transportation Systems	—
Other	—	Total Parking Facilities	310,365
Total Legislative and Administrative	24,097,054	Total Public Ways and Facilities	56,419,135
Finance		Health	
Auditor-Controller	20,310,974	Total Public Health	110,296,854
Treasurer-Tax Collector	7,438,750	Total Medical Care	3,211,092
Assessor	28,474,524	Total Mental Health	270,518,915
Other	12,174,756	Total Drug and Alcohol Abuse Services	37,917,650
Total Finance	68,399,004	Total Health	421,944,511
Counsel		Sanitation	
County Counsel	10,881,423	Total Refuse Collection and Disposal	1,045,337
Other	—	Total Sanitation	1,045,337
Total Counsel	10,881,423	Public Assistance	
Total Personnel	13,092,788	Welfare	
Total Elections	12,947,807	Administration	200,250,416
Total Communications	12,711,784	Aid Programs - Cash (Grants)	169,507,685
Total Property Management	37,921,511	Total Welfare	369,758,101
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	120,050,109
Courts	—	Other	113,963,893
Other	28,635,033	Total Social Services	234,014,002
Total Plant Acquisition	28,635,033	General Relief	
Total Promotion	—	Aid to Indigents	3,353,785
Total Other General	15,783,830	Indigent Burial	—
Total General	224,470,234	Total General Relief	3,353,785
Public Protection		Total Care of Court Wards	1,930,967
Judicial		Total Veteran Services	489,029
Trial Court Maintenance of Effort (MOE)	39,650,743	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	7,097,694	Other	5,266,440
County Clerk	—	Total Other Public Assistance	5,266,440
Grand Jury (Including Audit)	—	Total Public Assistance	614,812,324
District Attorney-Prosecution	89,105,906	Education	
District Attorney-Family Support	36,624,263	Total School Administration	—
Public Defender	43,814,445	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	114,291
Other	8,841,370	Total Other Education	—
Total Judicial	225,134,421	Total Education	114,291
Total Police Protection	114,343,888	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	45,435,913
Adult Detention	199,572,317	Total Cultural Services	—
Juvenile Detention	73,519,454	Total Veterans Memorial Building	—
Probation	17,332,250	Total Small Craft Harbors	—
Total Detention and Correction	290,424,021	Total Recreation and Cultural	45,435,913
Total Fire Protection	1,651,470	Debt Service	
Total Flood Control - Soil and Water Conservation	312,525	Total Retirement of Long-Term Debt	35,629,358
Protective Inspection		Total Interest on Long-Term Debt	41,720,324
Agricultural Commissioner	3,472,717	Total Interest on Short-Term Notes and Warrants	4,287,384
Building Inspector	4,330,750	Total Debt Service	81,637,066
Other	1,022,120	Total General County Expenditures Before Transfers	2,113,032,669
Total Protective Inspection	8,825,587	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	122,637,284
Local Agency Formation Commission (LAFCO)	341,943	Operating Transfers Between Funds Other Than	—
Recorder	7,628,345	Governmental and Enterprise	2,512,413
Coroner	3,396,676	Total General County Expenditures and Transfers Out	\$ 2,238,182,366
Emergency Services	6,334,361		
Planning and Zoning	6,666,813		
Pound	1,420,880		
Other	672,928		
Total Other Protection	26,461,946		
Total Public Protection	667,153,858		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 3,395,402,826	\$ 615,623,921	\$ 2,779,778,905

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 265,073,727	\$ 779,700	\$ 264,294,027
Pension Liability (VMC)	2007	2008	2036	120,740,295	119,091,095	350,300	118,740,795
Total Pension Obligation Bonds				389,484,822	384,164,822	1,130,000	383,034,822
Revenue Bonds							
Capital Improvements	2002	2003	2032	6,780,000	6,780,000	1,834,137	4,945,863
Total Revenue Bonds				6,780,000	6,780,000	1,834,137	4,945,863
General Obligation Bonds							
Valley Medical Center Improvements	2009	2010	2039	840,000,000	350,000,000	33,534,900	316,465,100
Total General Obligation Bonds				840,000,000	350,000,000	33,534,900	316,465,100
Other Long-Term Debt Schedule							
2010 Series N Refunding LRB	—	—	—	—	—	—	30,836,508
Accrued Vacation and Sick Leave	—	—	—	—	—	—	116,710,726
Compensated Absences	—	—	—	—	—	—	57,808,395
San Jose Med Clinic Interfund Loan	—	—	—	—	—	—	11,040,000
Total Other Long-Term Debt Schedule				—	—	—	216,395,629
County Total Bonds and Other Long-Term Debt				\$ 1,236,264,822	\$ 740,944,822	\$ 36,499,037	\$ 920,841,414
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	324,394,247					

* Maximum Repayment Obligation, Ending 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	\$ 2,772,592,239
Total Deductions from Revenues	2,011,501,790
Net Patient Revenue	761,090,449
Total Other Operating Revenues	103,508,806
Total Operating Revenue	864,599,255
Total Operating Expenses	977,354,622
Net Operating Income (Loss)	(112,755,367)
Total Non-Operating Revenue	63,340,498
Total Non-Operating Expenses	112,506,181
Net Non-Operating Income	(49,165,683)
Net Income Before Extraordinary Items	(161,921,050)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(161,921,050)
Transfers In from the County	122,626,584
Transfers Out to the County	4,166,612
Net Transfers In (Out)	118,459,972
Net Income (Loss)	\$ (43,461,078)
Current Year Capital Outlay (Enterprise Activity)	\$ 139,126,051

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 2011-12
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Clara

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 3,035,311
Total Operating Expenses	3,178,603
Net Operating Income (Loss)	(143,292)
Total Non-Operating Revenue	130,317
Total Non-Operating Expenses	242,395
Income (Loss) Before Operating Transfers	(255,370)
Transfers In from the County	10,700
Transfers Out to the County	—
Net Transfers In (Out)	10,700
Net Income (Loss)	\$ (244,670)
Current Year Capital Outlay (Enterprise Activity)	\$ 195,181

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: Valley Health Plan

Total Operating Revenue	\$ 185,414,963
Total Operating Expense	178,557,349
Net Operating Income (Loss)	6,857,614
Total Non-Operating Revenue	267,309
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	7,124,923
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 7,124,923
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 \$448.5 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

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Santa Cruz

Taxes				Federal	
Property Taxes				Public Assistance Administration	31,493,983
County Wide Secured and Unsecured	\$	45,190,512		Public Assistance Programs	11,087,706
Less Than County Wide Funds - Secured and Unsecured		6,271,136		Health Administration	5,744,385
Property Tax In-Lieu of Vehicle License Fees		24,306,240		Workforce Investment Act (WIA)	5,286,318
Voter Approved Indebtedness		—		Community Development Block Grant	1,802,852
Prior Year Secured and Unsecured		84,126		Health Grants	2,325,420
Total Property Taxes		75,852,014		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		8,378,174		Office of Criminal Justice and Planning Programs	275,754
Transportation Tax (Non-Transit)		—		DEA Programs/Drug and Alcohol Programs	95,000
Property Transfer		1,528,127		District Attorney Programs	533,363
Transient Lodging		4,604,773		Aging Programs	—
Timber Yield		—		Senior Citizens Programs	—
Aircraft		51,757		Road Projects	1,013,857
Construction Development Taxes		—		Law Enforcement	204,814
Utility Users Tax		—		Other	10,813,247
Other		1,073		Total Federal	70,676,699
Total Other Taxes		14,563,904		Other Aid	
Total Taxes		90,415,918		Other In-Lieu Taxes	20,676
Special Benefit Assessments				Other Governmental Agencies	4,289,301
Operations		—		Total Other Aid	4,309,977
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	845,069
Licenses, Permits and Franchises				Property Tax Administrative Fees	1,383,773
Animal Licenses		—		Auditing and Accounting Fees	604,787
Business Licenses		55,000		Communication Services	1,208,714
Construction Permits		3,778,062		Election Services	65,999
Road Privileges and Permits		126,406		Legal Services	875,560
Zoning Permits		389,554		Planning and Engineering Services	2,710,118
Franchises		4,101,167		Agricultural Services	1,281,309
Other		1,931,064		Civil Process Services	174,790
Total Licenses Permits and Franchises		10,381,253		Court Fees and Costs	2,958,460
Fines, Forfeitures and Penalties				Booking Fees	607,481
Vehicle Code Fines		43,122		Estate Fees	50,602
Other Court Fines		4,330,222		Humane Services	—
Forfeitures and Penalties		687,898		Law Enforcement Services	3,442,449
Penalties and Cost on Delinquent Taxes		4,245,002		Recording Fees	1,555,762
Total Fines, Forfeitures and Penalties		9,306,244		Road and Street Services	1,386,755
Revenue from Use of Money and Property				Health Fees	19,505,317
Interest		799,485		Mental Health Services	10,619,290
Rents and Concessions		1,735,600		California Children Services	530
Royalties		—		Sanitation Services	—
Total Revenue from the Use of Money and Property		2,535,085		Institutional Care and Services	37,716
Aid from Other Governmental Agencies				Library Services	—
State				Park and Recreation Fees	1,221,424
Highway Users Tax		7,721,126		Other:	
Motor Vehicle In-Lieu Tax		579,344		Personnel Services	1,309,571
Realignment from the Vehicle License Fee Fund		6,799,048		Building Maintenance and Grounds	1,640,493
Public Assistance Administration		20,795,174		Administrative Services	1,639,369
Public Assistance Programs		1,887,361		Other	7,385,776
Realignment for Social Services		22,856,960		Total Charges for Current Services	62,511,114
Health:				Miscellaneous Revenue	
Aid for Mental Health		34,429,653		Other Sales	39,925
Realignment for Mental Health		4,743,134		Tobacco Settlement	2,331,875
Medically Indigent Adults		—		Welfare Repayments	—
Alcohol and Drug Abuse		—		Cancelled Warrants	47,023
Other Aid for Health		6,648,991		Other	654,572
Realignment for Health Services		2,900,951		Total Miscellaneous Revenue	3,073,395
Homeowners' Property Tax Relief		426,860		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	1,383,863
SB90 Mandated Costs		166,319		Proceeds from the Sale of Bonds	—
Public Safety Fund		14,073,113		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	1,383,863
Supplemental Law Enforcement Services Fund (SLESF/COPS)		881,775		Total General County Revenues Before Transfers	389,919,669
Office of Criminal Justice and Planning Programs		33,292		Transfers In	
Library		—		Total Transfers In from Enterprises	—
District Attorney Programs		241,934		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,865,066		Total General County Revenues and Transfers In	\$ 389,919,669
Other		8,276,020			
Total State		135,326,121			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Santa Cruz

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,211,030	Total Roads	14,897,757
Clerk of the Board	474,306	Total Transportation Terminals	—
Administrative Officer	741,663	Total Transportation Systems	—
Other	33,070	Total Parking Facilities	190,609
Total Legislative and Administrative	3,460,069	Total Public Ways and Facilities	15,088,366
Finance		Health	
Auditor-Controller	3,205,133	Total Public Health	33,093,696
Treasurer-Tax Collector	1,789,001	Total Medical Care	20,958,615
Assessor	3,059,341	Total Mental Health	48,097,097
Other	432,863	Total Drug and Alcohol Abuse Services	5,660,468
Total Finance	8,486,338	Total Health	107,809,876
Counsel		Sanitation	
County Counsel	1,508,646	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,508,646	Public Assistance	
Total Personnel	1,874,121	Welfare	
Total Elections	2,350,160	Administration	62,285,307
Total Communications	1,850,143	Aid Programs - Cash (Grants)	31,081,234
Total Property Management	75,826	Total Welfare	93,366,541
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	3,858,390
Courts	—	Other	—
Other	16,258,597	Total Social Services	3,858,390
Total Plant Acquisition	16,258,597	General Relief	
Total Promotion	—	Aid to Indigents	457,984
Total Other General	5,481,286	Indigent Burial	28,055
Total General	41,345,186	Total General Relief	486,039
Public Protection		Total Care of Court Wards	156,262
Judicial		Total Veteran Services	263,075
Trial Court Maintenance of Effort (MOE)	1,495,692	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	316,587	Workforce Investment Act (WIA)	849,435
Other Trial Court	462,032	Other	1,271,715
County Clerk	216,303	Total Other Public Assistance	2,121,150
Grand Jury (Including Audit)	64,291	Total Public Assistance	100,251,457
District Attorney-Prosecution	11,790,973	Education	
District Attorney-Family Support	6,542,230	Total School Administration	—
Public Defender	8,624,651	Total Library Services	4,701,533
Court Appointed Counsel	—	Total Agricultural Education	108,666
Other	—	Total Other Education	—
Total Judicial	29,512,759	Total Education	4,810,199
Total Police Protection	24,482,145	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	5,538,529
Adult Detention	23,932,043	Total Cultural Services	324,234
Juvenile Detention	3,826,758	Total Veterans Memorial Building	—
Probation	10,316,406	Total Small Craft Harbors	—
Total Detention and Correction	38,075,207	Total Recreation and Cultural	5,862,763
Total Fire Protection	2,807,614	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	3,582,991
Protective Inspection		Total Interest on Long-Term Debt	3,225,369
Agricultural Commissioner	1,558,485	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,114,163	Total Debt Service	6,808,360
Other	244,495	Total General County Expenditures Before Transfers	391,622,021
Total Protective Inspection	3,917,143	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	95,733	Operating Transfers Between Funds Other Than	—
Recorder	1,513,472	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 391,622,021
Emergency Services	442,048		
Planning and Zoning	7,611,955		
Pound	1,168,288		
Other	19,450		
Total Other Protection	10,850,946		
Total Public Protection	109,645,814		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 379,466,444	\$ 113,375,755	\$ 266,090,689

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

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

Table 6. Counties Annual Report — Fiscal Year 2011-12
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 2011-12
Statement of County Revenues
County of Shasta

Taxes				Federal	
Property Taxes				Public Assistance Administration	17,717,501
County Wide Secured and Unsecured	\$	20,369,520		Public Assistance Programs	22,771,090
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	179,452
Property Tax In-Lieu of Vehicle License Fees		17,643,250		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—		Community Development Block Grant	20,740
Prior Year Secured and Unsecured		18,064		Health Grants	16,841,159
Total Property Taxes		38,030,834		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,649,287		Office of Criminal Justice and Planning Programs	18,693
Transportation Tax (Non-Transit)		1,985,360		DEA Programs/Drug and Alcohol Programs	537,541
Property Transfer		491,851		District Attorney Programs	—
Transient Lodging		778,477		Aging Programs	—
Timber Yield		350,654		Senior Citizens Programs	—
Aircraft		—		Road Projects	3,031,448
Construction Development Taxes		—		Law Enforcement	—
Utility Users Tax		—		Other	4,346,091
Other		101,862		Total Federal	65,463,715
Total Other Taxes		7,357,491		Other Aid	
Total Taxes		45,388,325		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	898,495
Operations		17,285		Total Other Aid	898,495
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		17,285		Assessments and Tax Collection Fees	1,878,997
Licenses, Permits and Franchises				Property Tax Administrative Fees	—
Animal Licenses		39,369		Auditing and Accounting Fees	1,004
Business Licenses		951,665		Communication Services	—
Construction Permits		848,752		Election Services	63,711
Road Privileges and Permits		25,396		Legal Services	59,954
Zoning Permits		51,304		Planning and Engineering Services	420,732
Franchises		664,167		Agricultural Services	165,552
Other		285,134		Civil Process Services	183,101
Total Licenses Permits and Franchises		2,865,787		Court Fees and Costs	788,544
Fines, Forfeitures and Penalties				Booking Fees	67,059
Vehicle Code Fines		708,075		Estate Fees	177,908
Other Court Fines		351,080		Humane Services	74,342
Forfeitures and Penalties		2,529,003		Law Enforcement Services	2,780,645
Penalties and Cost on Delinquent Taxes		269,151		Recording Fees	1,240,540
Total Fines, Forfeitures and Penalties		3,857,309		Road and Street Services	63,382
Revenue from Use of Money and Property				Health Fees	1,014,226
Interest		728,293		Mental Health Services	136,535
Rents and Concessions		479,381		California Children Services	—
Royalties		—		Sanitation Services	181,310
Total Revenue from the Use of Money and Property		1,207,674		Institutional Care and Services	299,854
Aid from Other Governmental Agencies				Library Services	—
State				Park and Recreation Fees	—
Highway Users Tax		8,312,483		Other:	
Motor Vehicle In-Lieu Tax		76,197		Personnel Services	—
Realignment from the Vehicle License Fee Fund		22,181,185		Building Maintenance and Grounds	—
Public Assistance Administration		6,987,287		Administrative Services	1,693,461
Public Assistance Programs		14,778,728		Other	5,294,347
Realignment for Social Services		9,367,067		Total Charges for Current Services	16,585,204
Health:				Miscellaneous Revenue	
Aid for Mental Health		6,279,957		Other Sales	188,936
Realignment for Mental Health		5,965,818		Tobacco Settlement	1,575,039
Medically Indigent Adults		1,548,915		Welfare Repayments	—
Alcohol and Drug Abuse		3,111,811		Cancelled Warrants	9,760
Other Aid for Health		3,220,031		Other	2,347,992
Realignment for Health Services		4,348,914		Total Miscellaneous Revenue	4,121,727
Homeowners' Property Tax Relief		349,413		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	793,441
SB90 Mandated Costs		762,553		Proceeds from the Sale of Bonds	—
Public Safety Fund		13,871,675		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	793,441
Supplemental Law Enforcement Services Fund (SLESF/COPS)		230,417		Total General County Revenues Before Transfers	252,686,709
Office of Criminal Justice and Planning Programs		367,068		Transfers In	
Library		—		Total Transfers In from Enterprises	—
District Attorney Programs		—		Operating Transfers Between Funds Other Than	
Law Enforcement		682,522		Governmental and Enterprise	281,271
Other		9,045,706		Total General County Revenues and Transfers In	\$ 252,967,980
Total State		111,487,747			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Shasta

General		Public Ways and Facilities	
Board of Supervisors	\$ 551,909	Total Roads	18,198,116
Clerk of the Board	328,133	Total Transportation Terminals	1,778
Administrative Officer	(128,635)	Total Transportation Systems	145,024
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	751,407	Total Public Ways and Facilities	18,344,918
Finance		Health	
Auditor-Controller	597,287	Total Public Health	15,308,681
Treasurer-Tax Collector	1,650,445	Total Medical Care	437,080
Assessor	3,782,898	Total Mental Health	26,664,399
Other	(77,326)	Total Drug and Alcohol Abuse Services	3,220,362
Total Finance	5,953,304	Total Health	45,630,522
Counsel		Sanitation	
County Counsel	134,228	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	134,228	Public Assistance	
Total Personnel	(26,657)	Welfare	
Total Elections	1,345,756	Administration	43,241,240
Total Communications	—	Aid Programs - Cash (Grants)	44,861,007
Total Property Management	9,576	Total Welfare	88,102,247
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	2,461,712	Total Social Services	—
Total Plant Acquisition	2,461,712	General Relief	
Total Promotion	461,701	Aid to Indigents	1,880,957
Total Other General	(803,790)	Indigent Burial	—
Total General	10,287,237	Total General Relief	1,880,957
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	360,015
Trial Court Maintenance of Effort (MOE)	574,384	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	294,013	Workforce Investment Act (WIA)	—
Other Trial Court	1,212,193	Other	5,987,172
County Clerk	256,928	Total Other Public Assistance	5,987,172
Grand Jury (Including Audit)	65,205	Total Public Assistance	96,330,391
District Attorney-Prosecution	5,778,441	Education	
District Attorney-Family Support	7,045,295	Total School Administration	—
Public Defender	4,953,271	Total Library Services	1,211,879
Court Appointed Counsel	—	Total Agricultural Education	202,527
Other	820,898	Total Other Education	—
Total Judicial	21,000,628	Total Education	1,414,406
Total Police Protection	20,656,945	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	28,091
Adult Detention	11,468,103	Total Cultural Services	—
Juvenile Detention	3,468,737	Total Veterans Memorial Building	82,018
Probation	6,023,491	Total Small Craft Harbors	—
Total Detention and Correction	20,960,331	Total Recreation and Cultural	110,109
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,072,617
Protective Inspection		Total Interest on Long-Term Debt	2,269,160
Agricultural Commissioner	1,257,405	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	906,657	Total Debt Service	4,341,777
Other	—	Total General County Expenditures Before Transfers	246,872,196
Total Protective Inspection	2,164,062	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	62,000	Operating Transfers Between Funds Other Than	2,735,219
Recorder	1,074,131	Governmental and Enterprise	—
Coroner	1,095,720	Total General County Expenditures and Transfers Out	\$ 249,607,415
Emergency Services	1,105,294		
Planning and Zoning	1,149,090		
Pound	631,766		
Other	512,869		
Total Other Protection	5,630,870		
Total Public Protection	70,412,836		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 136,745,237	\$ 22,798,706	\$ 113,946,531

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Shasta

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 7,998,440
FRM Airport Note	—	—	—	—	—	—	—
Postclosure Landfill Liability	—	—	—	—	—	—	11,064,723
Total Other Long-Term Debt Schedule				—	—	—	19,063,163
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 19,063,163
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 71,741,903					

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 15,724
Local Cash Grants	—
State Cash Grants	288,936
Federal Cash Grants	—
Other Revenues	—
Total Revenues	304,660
Purchased Transportation	—
Other Expenses	283,178
Total Expenses	283,178
Net Transit Income (Loss)	21,482
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 21,482
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 2011-12
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	\$	61,388
Total Operating Expenses		95,845
Net Operating Income (Loss)		(34,457)
Total Non-Operating Revenue		127,527
Total Non-Operating Expenses		207
Income (Loss) Before Operating Transfers		92,863
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	92,863
Current Year Capital Outlay (Enterprise Activity)		118,626

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	2,245,247
Total Operating Expenses		1,576,544
Net Operating Income (Loss)		668,703
Total Non-Operating Revenues		100,727
Total Non-Operating Expenses		33,148
Income (Loss) Before Operating Transfers		736,282
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	736,282
Current Year Capital Outlay (Enterprise Activity)		1,214,651

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: Several of the General Expenditures reflect negative balances due to indirect cost credits. The actual current year expenditures are: Administrative Officer, \$1,019,986; Finance - Other, \$99,435; Total Personnel, \$1,019,791; and Total Other General, \$1,508,167.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Sierra

Taxes				Federal	
Property Taxes				Public Assistance Administration	680,702
County Wide Secured and Unsecured	\$	2,880,690		Public Assistance Programs	130,902
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		337,904		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—		Community Development Block Grant	—
Prior Year Secured and Unsecured		4,814		Health Grants	155,176
Total Property Taxes		3,223,408		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		98,818		Office of Criminal Justice and Planning Programs	414,577
Transportation Tax (Non-Transit)		—		DEA Programs/Drug and Alcohol Programs	549,379
Property Transfer		21,229		District Attorney Programs	—
Transient Lodging		378,674		Aging Programs	—
Timber Yield		42,607		Senior Citizens Programs	—
Aircraft		—		Road Projects	120,000
Construction Development Taxes		—		Law Enforcement	38,729
Utility Users Tax		—		Other	1,029,105
Other		—		Total Federal	3,118,570
Total Other Taxes		541,328		Other Aid	
Total Taxes		3,764,736		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	13,236
Licenses, Permits and Franchises				Property Tax Administrative Fees	67,473
Animal Licenses		1,280		Auditing and Accounting Fees	213,299
Business Licenses		—		Communication Services	72,122
Construction Permits		40,928		Election Services	260
Road Privileges and Permits		—		Legal Services	123,864
Zoning Permits		—		Planning and Engineering Services	20,813
Franchises		39,760		Agricultural Services	—
Other		9,557		Civil Process Services	—
Total Licenses Permits and Franchises		91,525		Court Fees and Costs	8,472
Fines, Forfeitures and Penalties				Booking Fees	—
Vehicle Code Fines		504		Estate Fees	—
Other Court Fines		1,048		Humane Services	—
Forfeitures and Penalties		65,796		Law Enforcement Services	55,456
Penalties and Cost on Delinquent Taxes		108,450		Recording Fees	78,606
Total Fines, Forfeitures and Penalties		175,798		Road and Street Services	460,000
Revenue from Use of Money and Property				Health Fees	30,940
Interest		53,922		Mental Health Services	41,301
Rents and Concessions		15,647		California Children Services	—
Royalties		—		Sanitation Services	—
Total Revenue from the Use of Money and Property		69,569		Institutional Care and Services	—
Aid from Other Governmental Agencies				Library Services	799
State				Park and Recreation Fees	—
Highway Users Tax		1,426,194		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	—
Realignment from the Vehicle License Fee Fund		337,904		Building Maintenance and Grounds	83,126
Public Assistance Administration		727,320		Administrative Services	235,911
Public Assistance Programs		751,219		Other	301,761
Realignment for Social Services		921,921		Total Charges for Current Services	1,807,439
Health:				Miscellaneous Revenue	
Aid for Mental Health		1,011,200		Other Sales	1,849
Realignment for Mental Health		397,965		Tobacco Settlement	29,216
Medically Indigent Adults		—		Welfare Repayments	—
Alcohol and Drug Abuse		105,792		Cancelled Warrants	—
Other Aid for Health		165,691		Other	—
Realignment for Health Services		346,743		Total Miscellaneous Revenue	31,065
Homeowners' Property Tax Relief		36,028		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	—
SB90 Mandated Costs		221		Proceeds from the Sale of Bonds	—
Public Safety Fund		102,244		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		585,550		Total General County Revenues Before Transfers	17,596,395
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		409,948		Governmental and Enterprise	—
Other		1,211,753		Total General County Revenues and Transfers In	\$ 17,596,395
Total State		8,537,693			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Sierra

General		Public Ways and Facilities	
Board of Supervisors	\$ 294,562	Total Roads	3,694,292
Clerk of the Board	197,820	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	—
Other	24,600	Total Parking Facilities	—
Total Legislative and Administrative	516,982	Total Public Ways and Facilities	3,694,292
Finance		Health	
Auditor-Controller	408,527	Total Public Health	1,141,891
Treasurer-Tax Collector	308,204	Total Medical Care	—
Assessor	477,217	Total Mental Health	1,442,300
Other	374,517	Total Drug and Alcohol Abuse Services	138,617
Total Finance	1,568,465	Total Health	2,722,808
Counsel		Sanitation	
County Counsel	331,020	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	331,020	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	26,258	Administration	1,824,914
Total Communications	208,894	Aid Programs - Cash (Grants)	410,248
Total Property Management	259,213	Total Welfare	2,235,162
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	581,610
Courts	—	Other	—
Other	—	Total Social Services	581,610
Total Plant Acquisition	—	General Relief	
Total Promotion	51,306	Aid to Indigents	—
Total Other General	149,575	Indigent Burial	—
Total General	3,111,713	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	6,860	Workforce Investment Act (WIA)	—
Other Trial Court	23,955	Other	99,481
County Clerk	—	Total Other Public Assistance	99,481
Grand Jury (Including Audit)	10,478	Total Public Assistance	2,916,253
District Attorney-Prosecution	277,227	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	59,926	Total Library Services	23,352
Court Appointed Counsel	21,344	Total Agricultural Education	—
Other	1,969	Total Other Education	—
Total Judicial	450,280	Total Education	23,352
Total Police Protection	2,977,295	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	280,692
Adult Detention	157,436	Total Cultural Services	—
Juvenile Detention	—	Total Veterans Memorial Building	—
Probation	464,942	Total Small Craft Harbors	—
Total Detention and Correction	622,378	Total Recreation and Cultural	280,692
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	103,548
Protective Inspection		Total Interest on Long-Term Debt	18,059
Agricultural Commissioner	40,573	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	207,748	Total Debt Service	121,607
Other	—	Total General County Expenditures Before Transfers	17,956,062
Total Protective Inspection	248,321	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	1,207	Operating Transfers Between Funds Other Than	—
Recorder	197,820	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 17,956,062
Emergency Services	76,340		
Planning and Zoning	485,980		
Pound	—		
Other	25,724		
Total Other Protection	787,071		
Total Public Protection	5,085,345		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 5,594,820	\$ 3,929,384	\$ 1,665,436

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	—	—	—	—	—	—	\$ 77,952
Cat 143H	—	—	—	—	—	—	162,048
Closure/Postclosure	—	—	—	—	—	—	2,987,272
Lease 938 GII Wheel Loader	—	—	—	—	—	—	—
Lease D-6R Waste Disposal Dozer	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	3,227,272
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 3,227,272

**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	\$ 11,988
Local Cash Grants	85,164
State Cash Grants	—
Federal Cash Grants	40,000
Other Revenues	—
Total Revenues	137,152
Purchased Transportation	119,881
Other Expenses	28,976
Total Expenses	148,857
Net Transit Income (Loss)	(11,705)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (11,705)
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 2011-12
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		13,244
Net Operating Income (Loss)		(13,244)
Total Non-Operating Revenue		73
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(13,171)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(13,171)
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	\$	736,600
Total Operating Expenses		730,194
Net Operating Income (Loss)		6,406
Total Non-Operating Revenues		73,945
Total Non-Operating Expenses		43
Income (Loss) Before Operating Transfers		80,308
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	80,308
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Siskiyou

Taxes			Federal	
Property Taxes			Public Assistance Administration	5,137,179
County Wide Secured and Unsecured	\$	9,326,274	Public Assistance Programs	3,109,692
Less Than County Wide Funds - Secured and Unsecured		135,872	Health Administration	343,389
Property Tax In-Lieu of Vehicle License Fees		4,947,098	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	599,820
Prior Year Secured and Unsecured		740,183	Health Grants	398,649
Total Property Taxes		15,149,427	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		910,040	Office of Criminal Justice and Planning Programs	376,237
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	678,169
Property Transfer		107,891	District Attorney Programs	—
Transient Lodging		470,545	Aging Programs	—
Timber Yield		261,415	Senior Citizens Programs	—
Aircraft		—	Road Projects	389,856
Construction Development Taxes		—	Law Enforcement	637,623
Utility Users Tax		—	Other	5,097,141
Other		—	Total Federal	16,767,755
Total Other Taxes		1,749,891	Other Aid	
Total Taxes		16,899,318	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	175,693
Operations		—	Total Other Aid	175,693
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	40,731
Licenses, Permits and Franchises			Property Tax Administrative Fees	186,153
Animal Licenses		45,094	Auditing and Accounting Fees	—
Business Licenses		194,017	Communication Services	6,975
Construction Permits		327,255	Election Services	31,599
Road Privileges and Permits		—	Legal Services	188,471
Zoning Permits		2,410	Planning and Engineering Services	132,969
Franchises		231,275	Agricultural Services	309,675
Other		226,716	Civil Process Services	45,554
Total Licenses Permits and Franchises		1,026,767	Court Fees and Costs	627
Fines, Forfeitures and Penalties			Booking Fees	77,837
Vehicle Code Fines		527,433	Estate Fees	17,745
Other Court Fines		1,102,024	Humane Services	3,857
Forfeitures and Penalties		229,944	Law Enforcement Services	975,954
Penalties and Cost on Delinquent Taxes		125,307	Recording Fees	385,155
Total Fines, Forfeitures and Penalties		1,984,708	Road and Street Services	364,716
Revenue from Use of Money and Property			Health Fees	92,810
Interest		261,420	Mental Health Services	43,378
Rents and Concessions		208,104	California Children Services	60
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		469,524	Institutional Care and Services	36,418
Aid from Other Governmental Agencies			Library Services	99
State			Park and Recreation Fees	—
Highway Users Tax		2,689,013	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		2,410,798	Building Maintenance and Grounds	—
Public Assistance Administration		5,987,510	Administrative Services	412,997
Public Assistance Programs		4,530,588	Other	1,406,434
Realignment for Social Services		2,633,444	Total Charges for Current Services	4,760,214
Health:			Miscellaneous Revenue	
Aid for Mental Health		6,651,850	Other Sales	112,425
Realignment for Mental Health		1,472,854	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	111,234
Alcohol and Drug Abuse		—	Cancelled Warrants	—
Other Aid for Health		583,296	Other	2,320,263
Realignment for Health Services		694,560	Total Miscellaneous Revenue	2,543,922
Homeowners' Property Tax Relief		162,577	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	358,919
SB90 Mandated Costs		35,182	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,866,828	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	358,919
Supplemental Law Enforcement Services Fund (SLESF/COPS)		144,749	Total General County Revenues Before Transfers	83,521,284
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	5,561
District Attorney Programs		112,717	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,627,407	Total General County Revenues and Transfers In	\$ 83,526,845
Other		5,931,091		
Total State		38,534,464		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Siskiyou

General		Public Ways and Facilities	
Board of Supervisors	\$ 451,774	Total Roads	10,712,393
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	693,805	Total Transportation Systems	26,506
Other	872,537	Total Parking Facilities	—
Total Legislative and Administrative	2,018,116	Total Public Ways and Facilities	10,738,899
Finance		Health	
Auditor-Controller	1,099,690	Total Public Health	5,998,937
Treasurer-Tax Collector	702,601	Total Medical Care	—
Assessor	1,338,285	Total Mental Health	8,287,107
Other	—	Total Drug and Alcohol Abuse Services	454,283
Total Finance	3,140,576	Total Health	14,740,327
Counsel		Sanitation	
County Counsel	1,416,208	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,416,208	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	322,752	Administration	7,970,724
Total Communications	—	Aid Programs - Cash (Grants)	8,861,202
Total Property Management	651,247	Total Welfare	16,831,926
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,453,320
Courts	—	Other	—
Other	2,492,213	Total Social Services	1,453,320
Total Plant Acquisition	2,492,213	General Relief	
Total Promotion	136,867	Aid to Indigents	160,745
Total Other General	1,418,744	Indigent Burial	30,382
Total General	11,596,723	Total General Relief	191,127
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	98,213
Trial Court Maintenance of Effort (MOE)	482,084	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	202,384	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	—
County Clerk	371,965	Total Other Public Assistance	—
Grand Jury (Including Audit)	19,209	Total Public Assistance	18,574,586
District Attorney-Prosecution	2,080,488	Education	
District Attorney-Family Support	2,016,738	Total School Administration	—
Public Defender	817,928	Total Library Services	280,362
Court Appointed Counsel	577,683	Total Agricultural Education	86,061
Other	290,308	Total Other Education	—
Total Judicial	6,858,787	Total Education	366,423
Total Police Protection	8,670,165	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	3,780,107	Total Cultural Services	24,313
Juvenile Detention	1,421,620	Total Veterans Memorial Building	—
Probation	2,013,118	Total Small Craft Harbors	—
Total Detention and Correction	7,214,845	Total Recreation and Cultural	24,313
Total Fire Protection	304,167	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	302,887
Protective Inspection		Total Interest on Long-Term Debt	1,036,910
Agricultural Commissioner	1,249,584	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	449,021	Total Debt Service	1,339,797
Other	—	Total General County Expenditures Before Transfers	85,304,236
Total Protective Inspection	1,698,605	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	5,561
Local Agency Formation Commission (LAFCO)	15,000	Operating Transfers Between Funds Other Than	—
Recorder	246,691	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 85,309,797
Emergency Services	486,108		
Planning and Zoning	496,968		
Pound	223,749		
Other	1,708,083		
Total Other Protection	3,176,599		
Total Public Protection	27,923,168		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 41,627,072	\$ 10,882,705	\$ 30,744,367

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 715,000	\$ 15,905,000
Total Pension Obligation Bonds				16,620,000	16,620,000	715,000	15,905,000
Other Long-Term Debt Schedule							
Solid Waste Facility Compliance	—	—	—	—	—	—	133,334
Juvenile Hall - I-Bank debt	—	—	—	—	—	—	1,687,121
Postclosure Liability	—	—	—	—	—	—	12,047,332
Public Defender - Copier	—	—	—	—	—	—	131
Sheriff Ford Lease #5	—	—	—	—	—	—	190,354
Solid Waste - I Bank Loan	—	—	—	—	—	—	1,576,026
Total Other Long-Term Debt Schedule				—	—	—	15,634,298
County Total Bonds and Other Long-Term Debt				\$ 16,620,000	\$ 16,620,000	\$ 715,000	\$ 31,539,298

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	\$ 248,461
Local Cash Grants	904,009
State Cash Grants	303,968
Federal Cash Grants	190,767
Other Revenues	24,320
Total Revenues	1,671,525
Purchased Transportation	—
Other Expenses	1,990,573
Total Expenses	1,990,573
Net Transit Income (Loss)	(319,048)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (319,048)
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 2011-12
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	\$	76,032
Total Operating Expenses		857,085
Net Operating Income (Loss)		(781,053)
Total Non-Operating Revenue		51,728
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(729,325)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(729,325)
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	\$	1,964,789
Total Operating Expenses		1,435,775
Net Operating Income (Loss)		529,014
Total Non-Operating Revenues		155,616
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		684,630
Transfers In from the County		5,561
Transfers Out to the County		5,561
Net Transfers In (Out)		—
Net Income (Loss)	\$	684,630
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 2011-12
Statement of County Revenues
County of Solano

Taxes				Federal	
Property Taxes				Public Assistance Administration	25,668,167
County Wide Secured and Unsecured	\$	62,898,290		Public Assistance Programs	54,843,022
Less Than County Wide Funds - Secured and Unsecured		6,472,959		Health Administration	908,192
Property Tax In-Lieu of Vehicle License Fees		37,777,673		Workforce Investment Act (WIA)	4,937,175
Voter Approved Indebtedness		—		Community Development Block Grant	—
Prior Year Secured and Unsecured		89,638		Health Grants	2,651,291
Total Property Taxes		107,238,560		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,851,295		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		472,000		DEA Programs/Drug and Alcohol Programs	—
Property Transfer		1,622,877		District Attorney Programs	—
Transient Lodging		—		Aging Programs	—
Timber Yield		—		Senior Citizens Programs	—
Aircraft		—		Road Projects	—
Construction Development Taxes		—		Law Enforcement	1,864,468
Utility Users Tax		—		Other	6,300,034
Other		12,713,147		Total Federal	97,172,349
Total Other Taxes		16,659,319		Other Aid	
Total Taxes		123,897,879		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	12,511,039
Operations		—		Total Other Aid	12,511,039
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	4,131,338
Licenses, Permits and Franchises				Property Tax Administrative Fees	—
Animal Licenses		32,483		Auditing and Accounting Fees	1,323,346
Business Licenses		1,521,567		Communication Services	—
Construction Permits		5,944,803		Election Services	1,039,584
Road Privileges and Permits		85,177		Legal Services	450,904
Zoning Permits		142,831		Planning and Engineering Services	940,619
Franchises		798,896		Agricultural Services	163,998
Other		2,190,601		Civil Process Services	383,365
Total Licenses Permits and Franchises		10,716,358		Court Fees and Costs	997,266
Fines, Forfeitures and Penalties				Booking Fees	—
Vehicle Code Fines		3,037,268		Estate Fees	159,252
Other Court Fines		1,074,315		Humane Services	173,362
Forfeitures and Penalties		1,598,834		Law Enforcement Services	2,333,197
Penalties and Cost on Delinquent Taxes		8,333,504		Recording Fees	2,526,258
Total Fines, Forfeitures and Penalties		14,043,921		Road and Street Services	1,511,185
Revenue from Use of Money and Property				Health Fees	12,212,300
Interest		1,519,723		Mental Health Services	6,884,302
Rents and Concessions		826,720		California Children Services	5,938,680
Royalties		1,118		Sanitation Services	—
Total Revenue from the Use of Money and Property		2,347,561		Institutional Care and Services	315,443
Aid from Other Governmental Agencies				Library Services	4,769,546
State				Park and Recreation Fees	430,803
Highway Users Tax		9,391,132		Other:	
Motor Vehicle In-Lieu Tax		177,668		Personnel Services	—
Realignment from the Vehicle License Fee Fund		11,756,242		Building Maintenance and Grounds	—
Public Assistance Administration		27,324,033		Administrative Services	1,350,332
Public Assistance Programs		16,870,040		Other	19,300,530
Realignment for Social Services		28,885,476		Total Charges for Current Services	67,335,610
Health:				Miscellaneous Revenue	
Aid for Mental Health		9,230,969		Other Sales	81,160
Realignment for Mental Health		11,977,623		Tobacco Settlement	—
Medically Indigent Adults		—		Welfare Repayments	—
Alcohol and Drug Abuse		514,243		Cancelled Warrants	—
Other Aid for Health		19,284,741		Other	4,484,782
Realignment for Health Services		3,887,227		Total Miscellaneous Revenue	4,565,942
Homeowners' Property Tax Relief		1,120,082		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	433,300
SB90 Mandated Costs		113,019		Proceeds from the Sale of Bonds	—
Public Safety Fund		40,313,624		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	433,300
Supplemental Law Enforcement Services Fund (SLESF/COPS)		53,641		Total General County Revenues Before Transfers	526,182,707
Office of Criminal Justice and Planning Programs		—		Transfers In	
Library		161,791		Total Transfers In from Enterprises	37,248
District Attorney Programs		1,292,844		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,656,676		Total General County Revenues and Transfers In	\$ 526,219,955
Other		9,147,677			
Total State		193,158,748			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Solano

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,673,585	Total Roads	17,714,626
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,861,679	Total Transportation Systems	—
Other	1,046,852	Total Parking Facilities	—
Total Legislative and Administrative	5,582,116	Total Public Ways and Facilities	17,714,626
Finance		Health	
Auditor-Controller	3,700,085	Total Public Health	44,491,856
Treasurer-Tax Collector	2,779,688	Total Medical Care	8,030,210
Assessor	5,411,002	Total Mental Health	47,740,840
Other	—	Total Drug and Alcohol Abuse Services	6,110,086
Total Finance	11,890,775	Total Health	106,372,992
Counsel		Sanitation	
County Counsel	3,129,990	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,129,990	Public Assistance	
Total Personnel	2,557,925	Welfare	
Total Elections	3,338,268	Administration	61,576,652
Total Communications	—	Aid Programs - Cash (Grants)	47,671,661
Total Property Management	220,144	Total Welfare	109,248,313
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	12,884,894
Courts	26,770	Other	5,161,573
Other	23,415,191	Total Social Services	18,046,467
Total Plant Acquisition	23,441,961	General Relief	
Total Promotion	105,584	Aid to Indigents	11,005,739
Total Other General	12,658,116	Indigent Burial	20,510
Total General	62,924,879	Total General Relief	11,026,249
Public Protection		Total Care of Court Wards	66,813
Judicial		Total Veteran Services	558,254
Trial Court Maintenance of Effort (MOE)	9,228,541	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	170,108	Workforce Investment Act (WIA)	4,929,960
Other Trial Court	4,866,172	Other	—
County Clerk	—	Total Other Public Assistance	4,929,960
Grand Jury (Including Audit)	142,201	Total Public Assistance	143,876,056
District Attorney-Prosecution	16,756,776	Education	
District Attorney-Family Support	11,514,480	Total School Administration	—
Public Defender	11,593,577	Total Library Services	15,290,655
Court Appointed Counsel	—	Total Agricultural Education	235,855
Other	2,030,310	Total Other Education	—
Total Judicial	56,302,165	Total Education	15,526,510
Total Police Protection	60,219,364	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,177,079
Adult Detention	2,927,193	Total Cultural Services	—
Juvenile Detention	9,744,062	Total Veterans Memorial Building	—
Probation	17,685,166	Total Small Craft Harbors	—
Total Detention and Correction	30,356,421	Total Recreation and Cultural	1,177,079
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	13,356,531
Protective Inspection		Total Interest on Long-Term Debt	9,695,497
Agricultural Commissioner	2,475,856	Total Interest on Short-Term Notes and Warrants	138,111
Building Inspector	1,227,693	Total Debt Service	23,190,139
Other	—	Total General County Expenditures Before Transfers	540,079,500
Total Protective Inspection	3,703,549	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	469,524
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,703,613	Governmental and Enterprise	—
Coroner	1,491,708	Total General County Expenditures and Transfers Out	\$ 540,549,024
Emergency Services	2,353,269		
Planning and Zoning	10,466,185		
Pound	2,276,913		
Other	424,032		
Total Other Protection	18,715,720		
Total Public Protection	169,297,219		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 486,485,655	\$ 113,485,346	\$ 373,000,309

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 69,900,000	\$ 26,765,000
Unfunded Actuarial Accrued Liab	2005	2005	2025	42,385,000	42,385,000	5,270,000	37,115,000
Taxable Pension Refunding Bonds	2010	2011	2015	10,000,000	10,000,000	4,250,000	5,750,000
Total Pension Obligation Bonds				149,050,000	149,050,000	79,420,000	69,630,000
Other Long-Term Debt Schedule							
Compensated Absences (Enterprise)	—	—	—	—	—	—	37,029
Motorola Capital Lease	—	—	—	—	—	—	302,261
Suisun Library	—	—	—	—	—	—	1,023,890
Compensated Absences	—	—	—	—	—	—	26,852,683
Total Other Long-Term Debt Schedule				—	—	—	28,215,863
County Total Bonds and Other Long-Term Debt				\$ 149,050,000	\$ 149,050,000	\$ 79,420,000	\$ 97,845,863
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 172,901,248					

* Maximum Repayment Obligation, Ending 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	\$ 76,912
Local Cash Grants	169,960
State Cash Grants	—
Federal Cash Grants	117,173
Other Revenues	—
Total Revenues	364,045
Purchased Transportation	—
Other Expenses	364,045
Total Expenses	364,045
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 2011-12
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	\$ 546,210
Total Operating Expenses	1,547,164
Net Operating Income (Loss)	(1,000,954)
Total Non-Operating Revenue	461,184
Total Non-Operating Expenses	43,843
Income (Loss) Before Operating Transfers	(583,613)
Transfers In from the County	—
Transfers Out to the County	15,420
Net Transfers In (Out)	(15,420)
Net Income (Loss)	\$ (599,033)
Current Year Capital Outlay (Enterprise Activity)	\$ 11,225

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	\$ 475,585
Total Operating Expense	1,068,064
Net Operating Income (Loss)	(592,479)
Total Non-Operating Revenue	21,997
Total Non-Operating Expenses	20,073
Income (Loss) Before Operating Transfers	(590,555)
Transfers In from the County	469,524
Transfers Out to the County	21,828
Net Transfers In (Out)	447,696
Net Income (Loss)	\$ (142,859)
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 \$3.7 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Sonoma

Taxes				Federal	
Property Taxes				Public Assistance Administration	16,113,828
County Wide Secured and Unsecured	\$	136,127,515		Public Assistance Programs	9,493,485
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		45,072,318		Workforce Investment Act (WIA)	3,802,246
Voter Approved Indebtedness		—		Community Development Block Grant	—
Prior Year Secured and Unsecured		(4,899)		Health Grants	507,485
Total Property Taxes		181,194,934		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		14,422,889		Office of Criminal Justice and Planning Programs	233,188
Transportation Tax (Non-Transit)		99,544		DEA Programs/Drug and Alcohol Programs	125,000
Property Transfer		3,390,069		District Attorney Programs	6,922,672
Transient Lodging		8,756,904		Aging Programs	2,034,283
Timber Yield		13,785		Senior Citizens Programs	685,600
Aircraft		—		Road Projects	6,847,944
Construction Development Taxes		—		Law Enforcement	1,248,310
Utility Users Tax		—		Other	3,575,608
Other		18,260,497		Total Federal	51,589,649
Total Other Taxes		44,943,688		Other Aid	
Total Taxes		226,138,622		Other In-Lieu Taxes	128,705
Special Benefit Assessments				Other Governmental Agencies	26,498,586
Operations		—		Total Other Aid	26,627,291
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	4,155,470
Licenses, Permits and Franchises				Property Tax Administrative Fees	3,257,033
Animal Licenses		731,691		Auditing and Accounting Fees	3,270,493
Business Licenses		2,821,993		Communication Services	325,656
Construction Permits		7,528,331		Election Services	422,089
Road Privileges and Permits		56,437		Legal Services	2,808,694
Zoning Permits		295		Planning and Engineering Services	2,906,870
Franchises		3,234,282		Agricultural Services	823,299
Other		1,609,533		Civil Process Services	411,842
Total Licenses Permits and Franchises		15,982,562		Court Fees and Costs	969,514
Fines, Forfeitures and Penalties				Booking Fees	16,164
Vehicle Code Fines		351,434		Estate Fees	92,595
Other Court Fines		5,628,515		Humane Services	401,808
Forfeitures and Penalties		2,630,808		Law Enforcement Services	2,022,987
Penalties and Cost on Delinquent Taxes		6,794,881		Recording Fees	3,438,030
Total Fines, Forfeitures and Penalties		15,405,638		Road and Street Services	2,963,410
Revenue from Use of Money and Property				Health Fees	4,654,102
Interest		12,257,136		Mental Health Services	2,006,538
Rents and Concessions		1,086,875		California Children Services	540
Royalties		—		Sanitation Services	—
Total Revenue from the Use of Money and Property		13,344,011		Institutional Care and Services	658,585
Aid from Other Governmental Agencies				Library Services	5,998
State				Park and Recreation Fees	3,094,945
Highway Users Tax		15,307,286		Other:	
Motor Vehicle In-Lieu Tax		1,051,833		Personnel Services	—
Realignment from the Vehicle License Fee Fund		22,443,750		Building Maintenance and Grounds	—
Public Assistance Administration		67,411,009		Administrative Services	2,460,277
Public Assistance Programs		13,278,430		Other	15,405,568
Realignment for Social Services		45,464,250		Total Charges for Current Services	56,572,507
Health:				Miscellaneous Revenue	
Aid for Mental Health		16,507,578		Other Sales	2,485,927
Realignment for Mental Health		11,381,420		Tobacco Settlement	—
Medically Indigent Adults		—		Welfare Repayments	—
Alcohol and Drug Abuse		2,813,008		Cancelled Warrants	25,340
Other Aid for Health		24,795,740		Other	4,817,300
Realignment for Health Services		7,535,711		Total Miscellaneous Revenue	7,328,567
Homeowners' Property Tax Relief		1,320,374		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	5,134,915
SB90 Mandated Costs		308,360		Proceeds from the Sale of Bonds	—
Public Safety Fund		44,827,265		Other Long-Term Debt Proceeds	106,806
Other:				Total Other Financing Sources	5,241,721
Supplemental Law Enforcement Services Fund (SLESF/COPS)		118,806		Total General County Revenues Before Transfers	716,745,502
Office of Criminal Justice and Planning Programs		344,795		Transfers In	
Library		—		Total Transfers In from Enterprises	2,762,402
District Attorney Programs		—		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		2,738,569		Total General County Revenues and Transfers In	\$ 719,507,904
Other		20,866,750			
Total State		298,514,934			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Sonoma

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,685,831	Total Roads	38,554,730
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,056,898	Total Transportation Systems	—
Other	798,220	Total Parking Facilities	—
Total Legislative and Administrative	5,540,949	Total Public Ways and Facilities	38,554,730
Finance		Health	
Auditor-Controller	8,297,453	Total Public Health	47,618,132
Treasurer-Tax Collector	4,282,333	Total Medical Care	—
Assessor	9,031,012	Total Mental Health	51,845,893
Other	981,463	Total Drug and Alcohol Abuse Services	10,247,750
Total Finance	22,592,261	Total Health	109,711,775
Counsel		Sanitation	
County Counsel	4,329,423	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,329,423	Public Assistance	
Total Personnel	3,879,518	Welfare	
Total Elections	2,736,880	Administration	82,001,021
Total Communications	1,767,558	Aid Programs - Cash (Grants)	53,109,815
Total Property Management	4,934,668	Total Welfare	135,110,836
Plant Acquisition		Social Services	
Jails	1,407,931	Administration and Programs	24,325,371
Courts	43,587	Other	—
Other	12,248,020	Total Social Services	24,325,371
Total Plant Acquisition	13,699,538	General Relief	
Total Promotion	3,817,831	Aid to Indigents	960,259
Total Other General	36,665,978	Indigent Burial	—
Total General	99,964,604	Total General Relief	960,259
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	440,618
Trial Court Maintenance of Effort (MOE)	7,601,654	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	886,749	Workforce Investment Act (WIA)	1,546,140
Other Trial Court	3,312,176	Other	7,010,590
County Clerk	510,399	Total Other Public Assistance	8,556,730
Grand Jury (Including Audit)	66,951	Total Public Assistance	169,393,814
District Attorney-Prosecution	19,390,038	Education	
District Attorney-Family Support	11,277,320	Total School Administration	—
Public Defender	8,934,516	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	606,103
Other	—	Total Other Education	—
Total Judicial	51,979,803	Total Education	606,103
Total Police Protection	66,253,267	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	11,002,187
Adult Detention	53,675,271	Total Cultural Services	—
Juvenile Detention	22,458,490	Total Veterans Memorial Building	1,178,091
Probation	17,285,280	Total Small Craft Harbors	—
Total Detention and Correction	93,419,041	Total Recreation and Cultural	12,180,278
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	8,933,290
Protective Inspection		Total Interest on Long-Term Debt	6,541,910
Agricultural Commissioner	5,002,770	Total Interest on Short-Term Notes and Warrants	5,096,143
Building Inspector	—	Total Debt Service	20,571,343
Other	854,772	Total General County Expenditures Before Transfers	693,962,652
Total Protective Inspection	5,857,542	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	389,767
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	2,000,903	Governmental and Enterprise	—
Coroner	2,025,121	Total General County Expenditures and Transfers Out	\$ 694,352,419
Emergency Services	3,077,311		
Planning and Zoning	14,458,488		
Pound	3,840,801		
Other	67,728		
Total Other Protection	25,470,352		
Total Public Protection	242,980,005		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 526,051,270	\$ 225,461,793	\$ 300,589,477

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 83,535,000	\$ 13,865,000
Pension Fund Obligation 2003 A	2003	2003	2022	210,200,000	210,200,000	36,235,000	173,965,000
Pension Fund Obligation 2003 B	2004	2003	2022	21,000,000	21,000,000	—	21,000,000
Pension Fund Obligation 2010 B	2011	2010	2029	289,335,000	289,335,000	2,945,000	286,390,000
Total Pension Obligation Bonds				617,935,000	617,935,000	122,715,000	495,220,000
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	3,040,000	93,845,000
Special Assessment Bonds							
1915 Act - Sunnyslope	1991	1992	2011	817,627	250,000	250,000	—
1915 Act - Larkfield Sewer	1997	1998	2011	1,187,000	548,000	548,000	—
1915 Act - Vinecrest Road	1997	1998	2011	1,869,000	1,158,000	1,158,000	—
1915 Act - Canon Manor West	2006	2007	2031	4,866,576	4,866,576	736,576	4,130,000
SCEIP Special Assess 10 yr 2010	2009	2010	2019	1,455,757	1,455,757	364,403	1,091,354
SCEIP Special Assess 10 yr 2011	2009	2011	2020	2,259,240	1,687,989	164,491	1,523,498
SCEIP Special Assess 20 yr 2010	2009	2010	2029	7,068,279	7,068,279	1,098,868	5,969,411
SCEIP Special Assess 20 yr 2011	2009	2011	2030	23,344,685	19,563,631	298,222	19,265,409
SCEIP Special Assess 5 yr 2011	2009	2011	2015	144,650	144,650	40,226	104,424
SCEIP Special Assess 5yr 2010	2009	2010	2014	11,830	11,830	5,399	6,431
SCEIP Special Assess 10 yr 2012	2011	2012	2021	2,097,516	2,097,516	287,653	1,809,863
SCEIP Special Assess 20yr 2012	2011	2012	2031	14,452,961	14,452,961	1,494,168	12,958,793
Total Special Assessment Bonds				59,575,121	53,305,189	6,446,006	46,859,183
State Construction Loans							
Marina Air. Hangars	1984	—	—	12,791,313	—	4,061,269	3,176,636
Hangar and Building	2003	—	—	2,545,000	—	888,957	960,902
Hangar	2009	—	—	593,749	—	171,280	311,949
Hangar #3	2009	—	—	929,813	—	222,150	529,235
Runway Extension	2012	—	—	5,000,000	—	—	5,000,000
Total State Construction Loans				21,859,875	—	5,343,656	9,978,722
Other Long-Term Debt Schedule							
Airport Security Syetem	—	—	—	—	—	—	464,694
Compensated Absences	—	—	—	—	—	—	35,924,967
Helicopter	—	—	—	—	—	—	1,359,057
International Truck - Refuse	—	—	—	—	—	—	107,733
PG&E Energy Efficiency	—	—	—	—	—	—	101,109
Postclosure Landfill Liability	—	—	—	—	—	—	51,979,403
Refuse Cat Loader	—	—	—	—	—	—	290,259
Sheriff Marine Unit (Truck)	—	—	—	—	—	—	—
Short-Term Capital Leases	—	—	—	—	—	—	—
Various Short-Term Capital Leases	—	—	—	—	—	—	13,168
Wheel Loader	—	—	—	—	—	—	76,451
Total Other Long-Term Debt Schedule				—	—	—	90,316,841
County Total Bonds and Other Long-Term Debt				\$ 796,254,996	\$ 768,125,189	\$ 137,544,662	\$ 736,219,746
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	57,439,077					

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

Table 6. Counties Annual Report — Fiscal Year 2011-12

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	288,600
Net Operating Income (Loss)	(288,600)
Total Non-Operating Revenue	74,900
Total Non-Operating Expenses	250,900
Net Non-Operating Income	(176,000)
Net Income Before Extraordinary Items	(464,600)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(464,600)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (464,600)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 2,157,262
Local Cash Grants	6,944,439
State Cash Grants	2,106,864
Federal Cash Grants	1,506,122
Other Revenues	95,740
Total Revenues	12,810,427
Purchased Transportation	8,587,090
Other Expenses	7,027,704
Total Expenses	15,614,794
Net Transit Income (Loss)	(2,804,367)
Gain or Loss on Disposal of Fixed Assets	1,500
Total Operator Net Income (Loss)	\$ (2,802,867)
Capital Additions to Equity	
Total Local Capital Grants	\$ 384,827
Total State Capital Grants	912,634
Total Federal Capital Grants	3,523,488
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 4,820,949

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 3,644,003
Total Operating Expenses	3,874,713
Net Operating Income (Loss)	(230,710)
Total Non-Operating Revenue	1,035,003
Total Non-Operating Expenses	147,874
Income (Loss) Before Operating Transfers	656,419
Transfers In from the County	9,102
Transfers Out to the County	—
Net Transfers In (Out)	9,102
Net Income (Loss)	\$ 665,521
Current Year Capital Outlay (Enterprise Activity)	\$ 2,794,011

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 34,365,813
Total Operating Expenses	32,308,675
Net Operating Income (Loss)	2,057,138
Total Non-Operating Revenues	(287,421)
Total Non-Operating Expenses	335,429
Income (Loss) Before Operating Transfers	1,434,288
Transfers In from the County	—
Transfers Out to the County	2,761,349
Net Transfers In (Out)	(2,761,349)
Net Income (Loss)	\$ (1,327,061)
Current Year Capital Outlay (Enterprise Activity)	\$ 849,926

Other Enterprise Statement of Revenues and Expenses: Harbor Masons Marina	
Total Operating Revenue	\$ 107,286
Total Operating Expense	133,692
Net Operating Income (Loss)	(26,406)
Total Non-Operating Revenue	1,202,430
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	1,176,024
Transfers In from the County	80,000
Transfers Out to the County	—
Net Transfers In (Out)	80,000
Net Income (Loss)	\$ 1,256,024
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: Harbor Spud Point	
Total Operating Revenue	\$ 2,185,492
Total Operating Expense	2,291,005
Net Operating Income (Loss)	(105,513)
Total Non-Operating Revenue	—
Total Non-Operating Expenses	190,792
Income (Loss) Before Operating Transfers	(296,305)
Transfers In from the County	300,665
Transfers Out to the County	1,053
Net Transfers In (Out)	299,612
Net Income (Loss)	\$ 3,307
Current Year Capital Outlay	\$ —

Table 6. Counties Annual Report — Fiscal Year 2011-12

Other Enterprise Statement of Revenues and Expenses:		SCEIP
Total Operating Revenue	\$	3,256,708
Total Operating Expense		3,115,833
Net Operating Income (Loss)		140,875
Total Non-Operating Revenue		2,137,551
Total Non-Operating Expenses		1,371,503
Income (Loss) Before Operating Transfers		906,923
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	906,923
Current Year Capital Outlay	\$	—

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

1. Informational Note: In November 2006, county voters approved a 1/4-cent (\$0.0025) local sales tax, referred to as Measure F. This revenue provides funding for the protection and preservation of open space reserves and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure F revenue in the amount of \$18.3 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Stanislaus

Taxes			Federal	
Property Taxes			Public Assistance Administration	85,475,197
County Wide Secured and Unsecured	\$	37,546,272	Public Assistance Programs	40,719,063
Less Than County Wide Funds - Secured and Unsecured		990,272	Health Administration	3,140,803
Property Tax In-Lieu of Vehicle License Fees		44,238,899	Workforce Investment Act (WIA)	10,556,647
Voter Approved Indebtedness		—	Community Development Block Grant	3,119,193
Prior Year Secured and Unsecured		159,999	Health Grants	6,724,479
Total Property Taxes		82,935,442	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		17,271,283	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,453,058	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		1,207,096	District Attorney Programs	—
Transient Lodging		755,910	Aging Programs	1,697,486
Timber Yield		—	Senior Citizens Programs	—
Aircraft		247,111	Road Projects	2,723,334
Construction Development Taxes		1,256,659	Law Enforcement	2,328,951
Utility Users Tax		—	Other	2,295,286
Other		8,631,365	Total Federal	158,780,439
Total Other Taxes		30,822,482	Other Aid	
Total Taxes		113,757,924	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	1,846,497
Operations		—	Total Other Aid	1,846,497
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,630,846
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,004,223
Animal Licenses		—	Auditing and Accounting Fees	37,569
Business Licenses		75,878	Communication Services	—
Construction Permits		1,230,581	Election Services	656,314
Road Privileges and Permits		180	Legal Services	224,553
Zoning Permits		98,381	Planning and Engineering Services	833,854
Franchises		1,013,027	Agricultural Services	710,803
Other		833,324	Civil Process Services	439,771
Total Licenses Permits and Franchises		3,251,371	Court Fees and Costs	1,172,878
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		1,335,713	Estate Fees	179,080
Other Court Fines		3,449,616	Humane Services	—
Forfeitures and Penalties		1,936,290	Law Enforcement Services	9,878,082
Penalties and Cost on Delinquent Taxes		4,555,881	Recording Fees	3,595,101
Total Fines, Forfeitures and Penalties		11,277,500	Road and Street Services	61,620
Revenue from Use of Money and Property			Health Fees	5,793,295
Interest		10,395,853	Mental Health Services	18,025,923
Rents and Concessions		1,200,157	California Children Services	1,980
Royalties		—	Sanitation Services	1,463,962
Total Revenue from the Use of Money and Property		11,596,010	Institutional Care and Services	819,342
Aid from Other Governmental Agencies			Library Services	561,302
State			Park and Recreation Fees	2,497,791
Highway Users Tax		14,306,760	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		11,958,257	Building Maintenance and Grounds	—
Public Assistance Administration		64,176,417	Administrative Services	7,134,283
Public Assistance Programs		51,575,216	Other	5,335,041
Realignment for Social Services		16,759,145	Total Charges for Current Services	63,057,613
Health:			Miscellaneous Revenue	
Aid for Mental Health		19,504,683	Other Sales	78,478
Realignment for Mental Health		16,338,815	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		390,453	Cancelled Warrants	18,816
Other Aid for Health		6,181,919	Other	3,328,032
Realignment for Health Services		4,276,213	Total Miscellaneous Revenue	3,425,326
Homeowners' Property Tax Relief		593,110	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	24,200
SB90 Mandated Costs		1,163,320	Proceeds from the Sale of Bonds	—
Public Safety Fund		45,318,745	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	24,200
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,691,233	Total General County Revenues Before Transfers	647,245,481
Office of Criminal Justice and Planning Programs		963,422	Transfers In	
Library		9,582	Total Transfers In from Enterprises	3,670,232
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	910,262
Law Enforcement		5,861,258	Total General County Revenues and Transfers In	\$ 651,825,975
Other		19,160,053		
Total State		280,228,601		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Stanislaus

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,438,922	Total Roads	20,595,497
Clerk of the Board	—	Total Transportation Terminals	161,124
Administrative Officer	4,885,902	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	6,324,824	Total Public Ways and Facilities	20,756,621
Finance		Health	
Auditor-Controller	3,250,872	Total Public Health	2,739,332
Treasurer-Tax Collector	2,622,426	Total Medical Care	47,985,376
Assessor	5,457,507	Total Mental Health	60,891,900
Other	432,334	Total Drug and Alcohol Abuse Services	5,297,709
Total Finance	11,763,139	Total Health	116,914,317
Counsel		Sanitation	
County Counsel	2,125,585	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,125,585	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	2,720,988	Administration	128,976,640
Total Communications	—	Aid Programs - Cash (Grants)	3,262,123
Total Property Management	979,803	Total Welfare	132,238,763
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	105,503,023
Courts	—	Other	—
Other	13,682,509	Total Social Services	105,503,023
Total Plant Acquisition	13,682,509	General Relief	
Total Promotion	94,943	Aid to Indigents	—
Total Other General	4,250,212	Indigent Burial	—
Total General	41,942,003	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	593,349	Workforce Investment Act (WIA)	14,752,641
Other Trial Court	6,785,063	Other	—
County Clerk	3,041,911	Total Other Public Assistance	14,752,641
Grand Jury (Including Audit)	130,577	Total Public Assistance	252,494,427
District Attorney-Prosecution	13,141,006	Education	
District Attorney-Family Support	13,241,635	Total School Administration	—
Public Defender	8,345,995	Total Library Services	7,476,017
Court Appointed Counsel	—	Total Agricultural Education	339,409
Other	—	Total Other Education	—
Total Judicial	49,865,760	Total Education	7,815,426
Total Police Protection	32,347,555	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	6,859,291
Adult Detention	28,720,692	Total Cultural Services	—
Juvenile Detention	11,568,547	Total Veterans Memorial Building	—
Probation	10,049,265	Total Small Craft Harbors	—
Total Detention and Correction	50,338,504	Total Recreation and Cultural	6,859,291
Total Fire Protection	1,870,585	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	17,865,656
Protective Inspection		Total Interest on Long-Term Debt	5,105,603
Agricultural Commissioner	3,981,206	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,797,417	Total Debt Service	22,971,259
Other	—	Total General County Expenditures Before Transfers	625,602,994
Total Protective Inspection	5,778,623	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	7,613,277
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	1,696,284	Total General County Expenditures and Transfers Out	\$ 633,216,271
Emergency Services	2,956,866		
Planning and Zoning	5,517,073		
Pound	(30,540)		
Other	5,508,940		
Total Other Protection	15,648,623		
Total Public Protection	155,849,650		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 290,166,092	\$ 128,014,118	\$ 162,151,974

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 87,660,000	\$ 21,310,000
Total Pension Obligation Bonds				108,970,000	108,970,000	87,660,000	21,310,000
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	683,906
Capital Leases - Enterprise	—	—	—	—	—	—	340,820
Compensated Absences	—	—	—	—	—	—	32,091,677
Compensated Absences - Enterprise	—	—	—	—	—	—	1,607,053
General Fund Loan	—	—	—	—	—	—	20,384,411
Postclosure Landfill Liability	—	—	—	—	—	—	11,614,708
Total Other Long-Term Debt Schedule				—	—	—	66,722,575
County Total Bonds and Other Long-Term Debt				\$ 108,970,000	\$ 108,970,000	\$ 87,660,000	\$ 88,032,575

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 82,783,512

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 61,458,992
Total Deductions from Revenues	24,776,574
Net Patient Revenue	36,682,418
Total Other Operating Revenues	642,273
Total Operating Revenue	37,324,691
Total Operating Expenses	39,246,848
Net Operating Income (Loss)	(1,922,157)
Total Non-Operating Revenue	301,195
Total Non-Operating Expenses	1,116,229
Net Non-Operating Income	(815,034)
Net Income Before Extraordinary Items	(2,737,191)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(2,737,191)
Transfers In from the County	7,613,277
Transfers Out to the County	3,639,570
Net Transfers In (Out)	3,973,707
Net Income (Loss)	\$ 1,236,516
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 464,998
Local Cash Grants	3,490,580
State Cash Grants	625,692
Federal Cash Grants	358,340
Other Revenues	61,261
Total Revenues	5,000,871
Purchased Transportation	2,915,142
Other Expenses	1,366,568
Total Expenses	4,281,710
Net Transit Income (Loss)	719,161
Gain or Loss on Disposal of Fixed Assets	8,419
Total Operator Net Income (Loss)	\$ 727,580
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 2011-12
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	\$ 5,027,450
Total Operating Expenses	3,285,043
Net Operating Income (Loss)	1,742,407
Total Non-Operating Revenues	332,022
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	2,074,429
Transfers In from the County	—
Transfers Out to the County	26,847
Net Transfers In (Out)	(26,847)
Net Income (Loss)	\$ 2,047,582
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Jail Commissary

Total Operating Revenue	\$ 1,370,634
Total Operating Expense	1,239,583
Net Operating Income (Loss)	131,051
Total Non-Operating Revenue	4,013
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	135,064
Transfers In from the County	—
Transfers Out to the County	3,815
Net Transfers In (Out)	(3,815)
Net Income (Loss)	\$ 131,249
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 \$7.2 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. Informational Note: General Expenditures, Other Public Protection, reflect a negative balance of (\$30,540) due to indirect cost credits. The actual current year expenditures are \$0.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Sutter

Taxes			Federal	
Property Taxes			Public Assistance Administration	6,403,932
County Wide Secured and Unsecured	\$	12,772,548	Public Assistance Programs	12,414,074
Less Than County Wide Funds - Secured and Unsecured		341,247	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		8,564,992	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		25,792	Health Grants	5,020,164
Total Property Taxes		21,704,579	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,208,008	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		105,649	DEA Programs/Drug and Alcohol Programs	1,102,401
Property Transfer		244,168	District Attorney Programs	—
Transient Lodging		29,189	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	297,030
Construction Development Taxes		120,889	Law Enforcement	634,767
Utility Users Tax		—	Other	154,320
Other		—	Total Federal	26,026,688
Total Other Taxes		3,707,903	Other Aid	
Total Taxes		25,412,482	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	3,612,569
Operations		—	Total Other Aid	3,612,569
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	25,005
Licenses, Permits and Franchises			Property Tax Administrative Fees	890,456
Animal Licenses		97,798	Auditing and Accounting Fees	2,500
Business Licenses		—	Communication Services	—
Construction Permits		309,815	Election Services	56,771
Road Privileges and Permits		13,704	Legal Services	45,481
Zoning Permits		—	Planning and Engineering Services	244,646
Franchises		1,161,740	Agricultural Services	300,354
Other		366,329	Civil Process Services	99,662
Total Licenses Permits and Franchises		1,949,386	Court Fees and Costs	349,052
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		348,108	Estate Fees	20,687
Other Court Fines		715,327	Humane Services	77,288
Forfeitures and Penalties		208,180	Law Enforcement Services	1,573,131
Penalties and Cost on Delinquent Taxes		1,697,432	Recording Fees	440,099
Total Fines, Forfeitures and Penalties		2,969,047	Road and Street Services	230,823
Revenue from Use of Money and Property			Health Fees	377,235
Interest		1,423,097	Mental Health Services	512,603
Rents and Concessions		401,547	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,824,644	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	65,683
State			Park and Recreation Fees	—
Highway Users Tax		4,084,555	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	489
Realignment from the Vehicle License Fee Fund		4,401,951	Building Maintenance and Grounds	—
Public Assistance Administration		8,536,308	Administrative Services	85,853
Public Assistance Programs		2,832,925	Other	2,138,482
Realignment for Social Services		3,600,147	Total Charges for Current Services	7,536,300
Health:			Miscellaneous Revenue	
Aid for Mental Health		10,575,994	Other Sales	284,764
Realignment for Mental Health		4,963,375	Tobacco Settlement	841,959
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		—	Cancelled Warrants	—
Other Aid for Health		877,907	Other	613,218
Realignment for Health Services		1,297,135	Total Miscellaneous Revenue	1,739,941
Homeowners' Property Tax Relief		186,912	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	394,144
SB90 Mandated Costs		24,385	Proceeds from the Sale of Bonds	—
Public Safety Fund		6,536,520	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	394,144
Supplemental Law Enforcement Services Fund (SLESF/COPS)		930,133	Total General County Revenues Before Transfers	134,471,748
Office of Criminal Justice and Planning Programs		415,164	Transfers In	
Library		44,069	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		103,044	Total General County Revenues and Transfers In	\$ 134,471,748
Other		13,596,023		
Total State		63,006,547		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Sutter

General		Public Ways and Facilities	
Board of Supervisors	\$ 395,662	Total Roads	4,558,569
Clerk of the Board	155,141	Total Transportation Terminals	146,766
Administrative Officer	1,012,569	Total Transportation Systems	—
Other	712,062	Total Parking Facilities	—
Total Legislative and Administrative	2,275,434	Total Public Ways and Facilities	4,705,335
Finance		Health	
Auditor-Controller	1,355,883	Total Public Health	11,216,556
Treasurer-Tax Collector	933,775	Total Medical Care	—
Assessor	2,147,759	Total Mental Health	25,632,000
Other	262,637	Total Drug and Alcohol Abuse Services	—
Total Finance	4,700,054	Total Health	36,848,556
Counsel		Sanitation	
County Counsel	973,109	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	973,109	Public Assistance	
Total Personnel	931,911	Welfare	
Total Elections	665,373	Administration	9,122,912
Total Communications	2,544,196	Aid Programs - Cash (Grants)	18,219,230
Total Property Management	2,943,849	Total Welfare	27,342,142
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,593,052
Courts	—	Other	—
Other	802,411	Total Social Services	4,593,052
Total Plant Acquisition	802,411	General Relief	
Total Promotion	—	Aid to Indigents	58,612
Total Other General	6,588,875	Indigent Burial	—
Total General	22,425,212	Total General Relief	58,612
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	46,363
Trial Court Maintenance of Effort (MOE)	678,681	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	148,276	Workforce Investment Act (WIA)	—
Other Trial Court	615,305	Other	6,673
County Clerk	205,956	Total Other Public Assistance	6,673
Grand Jury (Including Audit)	86,557	Total Public Assistance	32,046,842
District Attorney-Prosecution	3,246,894	Education	
District Attorney-Family Support	2,675,045	Total School Administration	—
Public Defender	656,110	Total Library Services	1,286,044
Court Appointed Counsel	—	Total Agricultural Education	230,936
Other	544,357	Total Other Education	—
Total Judicial	8,857,181	Total Education	1,516,980
Total Police Protection	7,998,783	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	236,611
Adult Detention	5,544,703	Total Cultural Services	269,214
Juvenile Detention	1,321,967	Total Veterans Memorial Building	115,249
Probation	4,568,529	Total Small Craft Harbors	—
Total Detention and Correction	11,435,199	Total Recreation and Cultural	621,074
Total Fire Protection	694,605	Debt Service	
Total Flood Control - Soil and Water Conservation	606,232	Total Retirement of Long-Term Debt	151,476
Protective Inspection		Total Interest on Long-Term Debt	67,183
Agricultural Commissioner	2,442,842	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	218,659
Other	—	Total General County Expenditures Before Transfers	131,105,866
Total Protective Inspection	2,442,842	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	35,000
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	439,996	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 131,140,866
Emergency Services	—		
Planning and Zoning	—		
Pound	—		
Other	248,370		
Total Other Protection	688,366		
Total Public Protection	32,723,208		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 162,183,916	\$ 32,588,076	\$ 129,595,840

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Sutter

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 4,865,949
Construct Hangars	—	—	—	—	—	—	55,435
General Fund Loan	—	—	—	—	—	—	1,258,268
Total Other Long-Term Debt Schedule				—	—	—	6,179,652
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 6,179,652

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 1,602,524
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 262,008
Total Operating Expenses	209,579
Net Operating Income (Loss)	52,429
Total Non-Operating Revenue	32,025
Total Non-Operating Expenses	37,784
Income (Loss) Before Operating Transfers	46,670
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 46,670
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: Water

Total Operating Revenue	\$ 152,971
Total Operating Expense	443,384
Net Operating Income (Loss)	(290,413)
Total Non-Operating Revenue	1,583,927
Total Non-Operating Expenses	257,084
Income (Loss) Before Operating Transfers	1,036,430
Transfers In from the County	35,000
Transfers Out to the County	—
Net Transfers In (Out)	35,000
Net Income (Loss)	\$ 1,071,430
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Tehama

Taxes				Federal	
Property Taxes				Public Assistance Administration	7,580,872
County Wide Secured and Unsecured	\$	8,801,355		Public Assistance Programs	7,367,458
Less Than County Wide Funds - Secured and Unsecured		2,667,442		Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		6,137,924		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—		Community Development Block Grant	309,966
Prior Year Secured and Unsecured		45,223		Health Grants	—
Total Property Taxes		17,651,944		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,768,764		Office of Criminal Justice and Planning Programs	100,467
Transportation Tax (Non-Transit)		—		DEA Programs/Drug and Alcohol Programs	115,031
Property Transfer		220,688		District Attorney Programs	99,726
Transient Lodging		28,091		Aging Programs	—
Timber Yield		97,331		Senior Citizens Programs	168,358
Aircraft		62,379		Road Projects	1,730,845
Construction Development Taxes		—		Law Enforcement	527,831
Utility Users Tax		—		Other	952,141
Other		546		Total Federal	18,952,695
Total Other Taxes		2,177,799		Other Aid	
Total Taxes		19,829,743		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	225,035
Operations		—		Total Other Aid	225,035
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	117,858
Licenses, Permits and Franchises				Property Tax Administrative Fees	265,405
Animal Licenses		67,349		Auditing and Accounting Fees	438,527
Business Licenses		12,299		Communication Services	—
Construction Permits		384,130		Election Services	28,839
Road Privileges and Permits		8,455		Legal Services	115,976
Zoning Permits		31,602		Planning and Engineering Services	74,241
Franchises		937,334		Agricultural Services	75,659
Other		371,713		Civil Process Services	32,430
Total Licenses Permits and Franchises		1,812,882		Court Fees and Costs	471,212
Fines, Forfeitures and Penalties				Booking Fees	52,709
Vehicle Code Fines		464,300		Estate Fees	49,389
Other Court Fines		593,628		Humane Services	34,413
Forfeitures and Penalties		16,049		Law Enforcement Services	287,429
Penalties and Cost on Delinquent Taxes		953,304		Recording Fees	460,421
Total Fines, Forfeitures and Penalties		2,027,281		Road and Street Services	535,644
Revenue from Use of Money and Property				Health Fees	982,757
Interest		389,542		Mental Health Services	4,052,941
Rents and Concessions		109,325		California Children Services	140
Royalties		—		Sanitation Services	—
Total Revenue from the Use of Money and Property		498,867		Institutional Care and Services	30,930
Aid from Other Governmental Agencies				Library Services	9,270
State				Park and Recreation Fees	29,940
Highway Users Tax		4,512,244		Other:	
Motor Vehicle In-Lieu Tax		26,624		Personnel Services	37,538
Realignment from the Vehicle License Fee Fund		3,117,414		Building Maintenance and Grounds	56,272
Public Assistance Administration		6,333,007		Administrative Services	24,031
Public Assistance Programs		1,626,088		Other	370,706
Realignment for Social Services		8,738,672		Total Charges for Current Services	8,634,677
Health:				Miscellaneous Revenue	
Aid for Mental Health		2,670,732		Other Sales	12
Realignment for Mental Health		2,033,875		Tobacco Settlement	—
Medically Indigent Adults		—		Welfare Repayments	210,090
Alcohol and Drug Abuse		1,347,403		Cancelled Warrants	24,798
Other Aid for Health		2,090,128		Other	1,069,268
Realignment for Health Services		933,665		Total Miscellaneous Revenue	1,304,168
Homeowners' Property Tax Relief		230,168		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	5,587
SB90 Mandated Costs		8,748		Proceeds from the Sale of Bonds	—
Public Safety Fund		3,906,120		Other Long-Term Debt Proceeds	20,711
Other:				Total Other Financing Sources	26,298
Supplemental Law Enforcement Services Fund (SLESF/COPS)		395,187		Total General County Revenues Before Transfers	95,863,453
Office of Criminal Justice and Planning Programs		44,440		Transfers In	
Library		—		Total Transfers In from Enterprises	—
District Attorney Programs		461,809		Operating Transfers Between Funds Other Than	—
Law Enforcement		202,416		Governmental and Enterprise	—
Other		3,873,067		Total General County Revenues and Transfers In	\$ 95,863,453
Total State		42,551,807			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Tehama

General		Public Ways and Facilities	
Board of Supervisors	\$ 449,442	Total Roads	8,312,914
Clerk of the Board	150,288	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	—
Other	21,097	Total Parking Facilities	—
Total Legislative and Administrative	620,827	Total Public Ways and Facilities	8,312,914
Finance		Health	
Auditor-Controller	878,619	Total Public Health	3,701,784
Treasurer-Tax Collector	622,677	Total Medical Care	2,164,839
Assessor	1,490,859	Total Mental Health	8,143,448
Other	252,394	Total Drug and Alcohol Abuse Services	1,407,819
Total Finance	3,244,549	Total Health	15,417,890
Counsel		Sanitation	
County Counsel	575,304	Total Refuse Collection and Disposal	15,323
Other	36,281	Total Sanitation	15,323
Total Counsel	611,585	Public Assistance	
Total Personnel	486,035	Welfare	
Total Elections	372,583	Administration	16,441,195
Total Communications	—	Aid Programs - Cash (Grants)	16,815,728
Total Property Management	1,177,636	Total Welfare	33,256,923
Plant Acquisition		Social Services	
Jails	917	Administration and Programs	314,382
Courts	—	Other	—
Other	49,558	Total Social Services	314,382
Total Plant Acquisition	50,475	General Relief	
Total Promotion	27,259	Aid to Indigents	307,866
Total Other General	84,581	Indigent Burial	10,486
Total General	6,675,530	Total General Relief	318,352
Public Protection		Total Care of Court Wards	130,008
Judicial		Total Veteran Services	44,264
Trial Court Maintenance of Effort (MOE)	627,960	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	57,740	Other	376,513
County Clerk	150,288	Total Other Public Assistance	376,513
Grand Jury (Including Audit)	14,656	Total Public Assistance	34,440,442
District Attorney-Prosecution	2,036,051	Education	
District Attorney-Family Support	1,590,784	Total School Administration	—
Public Defender	760,425	Total Library Services	475,391
Court Appointed Counsel	—	Total Agricultural Education	137,800
Other	29,161	Total Other Education	—
Total Judicial	5,267,065	Total Education	613,191
Total Police Protection	7,699,289	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	129,456
Adult Detention	4,354,592	Total Cultural Services	—
Juvenile Detention	2,161,212	Total Veterans Memorial Building	117,549
Probation	2,695,022	Total Small Craft Harbors	—
Total Detention and Correction	9,210,826	Total Recreation and Cultural	247,005
Total Fire Protection	2,997,848	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	345,000
Protective Inspection		Total Interest on Long-Term Debt	333,160
Agricultural Commissioner	996,305	Total Interest on Short-Term Notes and Warrants	25,835
Building Inspector	367,402	Total Debt Service	703,995
Other	—	Total General County Expenditures Before Transfers	95,159,848
Total Protective Inspection	1,363,707	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	647,167
Local Agency Formation Commission (LAFCO)	205	Operating Transfers Between Funds Other Than	—
Recorder	300,456	Governmental and Enterprise	—
Coroner	338,061	Total General County Expenditures and Transfers Out	\$ 95,807,015
Emergency Services	204,790		
Planning and Zoning	637,982		
Pound	378,369		
Other	334,960		
Total Other Protection	2,194,823		
Total Public Protection	28,733,558		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 44,330,915	\$ 20,728,500	\$ 23,602,415

Table 6. Counties Annual Report — Fiscal Year 2011-12
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)	—	—	—	—	—	—	\$ 20,812
Compensated Absences	—	—	—	—	—	—	3,427,915
Total Other Long-Term Debt Schedule				—	—	—	3,448,727
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 3,448,727

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 9,602,533
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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	115,713
Net Operating Income (Loss)	(115,713)
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	(115,713)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(115,713)
Transfers In from the County	647,167
Transfers Out to the County	—
Net Transfers In (Out)	647,167
Net Income (Loss)	\$ 531,454
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 110,801
Local Cash Grants	830,697
State Cash Grants	254,118
Federal Cash Grants	230,261
Other Revenues	8,930
Total Revenues	1,434,807
Purchased Transportation	1,185,969
Other Expenses	382,821
Total Expenses	1,568,790
Net Transit Income (Loss)	(133,983)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (133,983)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	1,183
Total Federal Capital Grants	158,357
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 159,540

Table 6. Counties Annual Report — Fiscal Year 2011-12
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 2011-12
Statement of County Revenues
County of Trinity

Taxes				Federal	
Property Taxes				Public Assistance Administration	1,953,978
County Wide Secured and Unsecured	\$	4,216,322		Public Assistance Programs	1,371,273
Less Than County Wide Funds - Secured and Unsecured		—		Health Administration	1,076,856
Property Tax In-Lieu of Vehicle License Fees		1,745,289		Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—		Community Development Block Grant	129,134
Prior Year Secured and Unsecured		237,578		Health Grants	149,295
Total Property Taxes		6,199,189		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		916,314		Office of Criminal Justice and Planning Programs	202,375
Transportation Tax (Non-Transit)		215,640		DEA Programs/Drug and Alcohol Programs	584,774
Property Transfer		53,565		District Attorney Programs	86,638
Transient Lodging		203,384		Aging Programs	—
Timber Yield		59,097		Senior Citizens Programs	—
Aircraft		4,558		Road Projects	1,935,846
Construction Development Taxes		—		Law Enforcement	519,975
Utility Users Tax		—		Other	2,921,784
Other		—		Total Federal	10,931,928
Total Other Taxes		1,452,558		Other Aid	
Total Taxes		7,651,747		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	74,323
Operations		—		Total Other Aid	74,323
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	111,627
Licenses, Permits and Franchises				Property Tax Administrative Fees	16,124
Animal Licenses		49,917		Auditing and Accounting Fees	10,798
Business Licenses		—		Communication Services	—
Construction Permits		274,249		Election Services	54,867
Road Privileges and Permits		11,394		Legal Services	5,185
Zoning Permits		22,264		Planning and Engineering Services	57,547
Franchises		38,230		Agricultural Services	1,965
Other		126,773		Civil Process Services	13,567
Total Licenses Permits and Franchises		522,827		Court Fees and Costs	—
Fines, Forfeitures and Penalties				Booking Fees	12,218
Vehicle Code Fines		53,475		Estate Fees	—
Other Court Fines		71,644		Humane Services	9,894
Forfeitures and Penalties		49,411		Law Enforcement Services	138,166
Penalties and Cost on Delinquent Taxes		81,497		Recording Fees	69,739
Total Fines, Forfeitures and Penalties		256,027		Road and Street Services	516,133
Revenue from Use of Money and Property				Health Fees	22,207
Interest		74,477		Mental Health Services	71,331
Rents and Concessions		37,745		California Children Services	55,062
Royalties		—		Sanitation Services	—
Total Revenue from the Use of Money and Property		112,222		Institutional Care and Services	79,820
Aid from Other Governmental Agencies				Library Services	4,784
State				Park and Recreation Fees	3,812
Highway Users Tax		2,659,590		Other:	
Motor Vehicle In-Lieu Tax		22,953		Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,306,048		Building Maintenance and Grounds	7,948
Public Assistance Administration		936,398		Administrative Services	59,490
Public Assistance Programs		1,410,686		Other	368,545
Realignment for Social Services		889,943		Total Charges for Current Services	1,690,829
Health:				Miscellaneous Revenue	
Aid for Mental Health		1,165,429		Other Sales	41,536
Realignment for Mental Health		570,573		Tobacco Settlement	122,521
Medically Indigent Adults		76,711		Welfare Repayments	26,073
Alcohol and Drug Abuse		16,343		Cancelled Warrants	6,316
Other Aid for Health		401,380		Other	815,567
Realignment for Health Services		391,049		Total Miscellaneous Revenue	1,012,013
Homeowners' Property Tax Relief		55,393		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	108,438
SB90 Mandated Costs		1,038		Proceeds from the Sale of Bonds	—
Public Safety Fund		451,917		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	108,438
Supplemental Law Enforcement Services Fund (SLESF/COPS)		57,571		Total General County Revenues Before Transfers	36,211,000
Office of Criminal Justice and Planning Programs		—		Transfers In	
Library		—		Total Transfers In from Enterprises	123,330
District Attorney Programs		226,972		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		224,861		Total General County Revenues and Transfers In	\$ 36,334,330
Other		2,985,791			
Total State		13,850,646			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Trinity

General		Public Ways and Facilities	
Board of Supervisors	\$ 298,554	Total Roads	8,899,776
Clerk of the Board	25,470	Total Transportation Terminals	—
Administrative Officer	187,644	Total Transportation Systems	68,875
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	511,668	Total Public Ways and Facilities	8,968,651
Finance		Health	
Auditor-Controller	483,312	Total Public Health	2,225,738
Treasurer-Tax Collector	277,298	Total Medical Care	—
Assessor	218,426	Total Mental Health	3,414,996
Other	670,495	Total Drug and Alcohol Abuse Services	545,294
Total Finance	1,649,531	Total Health	6,186,028
Counsel		Sanitation	
County Counsel	31,198	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	31,198	Public Assistance	
Total Personnel	187,644	Welfare	
Total Elections	132,083	Administration	4,212,069
Total Communications	—	Aid Programs - Cash (Grants)	2,890,889
Total Property Management	348,576	Total Welfare	7,102,958
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	2,709	Total Social Services	—
Total Plant Acquisition	2,709	General Relief	
Total Promotion	77,000	Aid to Indigents	50,237
Total Other General	106,660	Indigent Burial	—
Total General	3,047,069	Total General Relief	50,237
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	30,120
Trial Court Maintenance of Effort (MOE)	102,232	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	32,661	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	79,472
County Clerk	—	Total Other Public Assistance	79,472
Grand Jury (Including Audit)	16,544	Total Public Assistance	7,262,787
District Attorney-Prosecution	850,137	Education	
District Attorney-Family Support	655,195	Total School Administration	—
Public Defender	553,184	Total Library Services	186,252
Court Appointed Counsel	—	Total Agricultural Education	25,492
Other	223,312	Total Other Education	—
Total Judicial	2,433,265	Total Education	211,744
Total Police Protection	2,662,011	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	1,620,211	Total Cultural Services	—
Juvenile Detention	860,713	Total Veterans Memorial Building	—
Probation	1,041,825	Total Small Craft Harbors	—
Total Detention and Correction	3,522,749	Total Recreation and Cultural	—
Total Fire Protection	9,972	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,007,849
Protective Inspection		Total Interest on Long-Term Debt	768,965
Agricultural Commissioner	215,177	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	444,188	Total Debt Service	1,776,814
Other	—	Total General County Expenditures Before Transfers	37,749,855
Total Protective Inspection	659,365	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	123,330
Local Agency Formation Commission (LAFCO)	6,300	Operating Transfers Between Funds Other Than	—
Recorder	76,421	Governmental and Enterprise	—
Coroner	24,545	Total General County Expenditures and Transfers Out	\$ 37,873,185
Emergency Services	460,009		
Planning and Zoning	193,391		
Pound	147,512		
Other	101,222		
Total Other Protection	1,009,400		
Total Public Protection	10,296,762		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 19,506,490	\$ 6,546,697	\$ 12,959,793

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 3,885,000	\$ 5,255,000
Total Pension Obligation Bonds				9,140,000	9,140,000	3,885,000	5,255,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	1,013,095
Compensated Absences - Enterprise	—	—	—	—	—	—	67,822
Net OPEB - Enterprise	—	—	—	—	—	—	1,022,497
Net OPEB - Governmental	—	—	—	—	—	—	11,274,669
Postclosure Landfill Liability	—	—	—	—	—	—	3,224,017
PUD Hospital Funding Agreement	—	—	—	—	—	—	1,528,167
Total Other Long-Term Debt Schedule				—	—	—	18,130,267
County Total Bonds and Other Long-Term Debt				\$ 9,140,000	\$ 9,140,000	\$ 3,885,000	\$ 23,385,267

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 7,486,785

* Maximum Repayment Obligation, Ending 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	\$ 67,596
Local Cash Grants	226,319
State Cash Grants	95,899
Federal Cash Grants	299,408
Other Revenues	9,613
Total Revenues	<u>698,835</u>
Purchased Transportation	79,746
Other Expenses	644,451
Total Expenses	<u>724,197</u>
Net Transit Income (Loss)	<u>(25,362)</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ (25,362)</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 2011-12
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	\$	43,253
Total Operating Expenses		27,843
Net Operating Income (Loss)		15,410
Total Non-Operating Revenue		201,844
Total Non-Operating Expenses		73,130
Income (Loss) Before Operating Transfers		144,124
Transfers In from the County		35,057
Transfers Out to the County		35,057
Net Transfers In (Out)		—
Net Income (Loss)	\$	144,124
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	\$	2,234,268
Total Operating Expenses		2,484,860
Net Operating Income (Loss)		(250,592)
Total Non-Operating Revenues		175,525
Total Non-Operating Expenses		46,690
Income (Loss) Before Operating Transfers		(121,757)
Transfers In from the County		88,273
Transfers Out to the County		88,273
Net Transfers In (Out)		—
Net Income (Loss)	\$	(121,757)
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses: Cemetery		
Total Operating Revenue	\$	12,273
Total Operating Expense		7,432
Net Operating Income (Loss)		4,841
Total Non-Operating Revenue		1,177
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		6,018
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	6,018
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Tulare

Taxes				Federal	
Property Taxes				Public Assistance Administration	39,080,697
County Wide Secured and Unsecured	\$	45,672,117		Public Assistance Programs	57,545,940
Less Than County Wide Funds - Secured and Unsecured		10,047,159		Health Administration	5,794,680
Property Tax In-Lieu of Vehicle License Fees		45,185,978		Workforce Investment Act (WIA)	13,069,301
Voter Approved Indebtedness		—		Community Development Block Grant	7,931,567
Prior Year Secured and Unsecured		1,401,474		Health Grants	8,188,854
Total Property Taxes		102,306,728		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		9,625,286		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,654,879		DEA Programs/Drug and Alcohol Programs	2,048,510
Property Transfer		1,104,173		District Attorney Programs	8,809,620
Transient Lodging		1,279,753		Aging Programs	—
Timber Yield		2,308		Senior Citizens Programs	—
Aircraft		161,275		Road Projects	15,286,833
Construction Development Taxes		—		Law Enforcement	5,894,102
Utility Users Tax		—		Other	10,024,242
Other		9,644,580		Total Federal	173,674,346
Total Other Taxes		23,472,254		Other Aid	
Total Taxes		125,778,982		Other In-Lieu Taxes	18,540
Special Benefit Assessments				Other Governmental Agencies	5,901,217
Operations		—		Total Other Aid	5,919,757
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	922,641
Licenses, Permits and Franchises				Property Tax Administrative Fees	1,714,109
Animal Licenses		57,690		Auditing and Accounting Fees	2,172,633
Business Licenses		3,317,056		Communication Services	346,014
Construction Permits		1,605,000		Election Services	297,426
Road Privileges and Permits		—		Legal Services	727,707
Zoning Permits		7,140		Planning and Engineering Services	1,089,291
Franchises		3,802,217		Agricultural Services	1,833,210
Other		509,672		Civil Process Services	634,017
Total Licenses Permits and Franchises		9,298,775		Court Fees and Costs	2,039,399
Fines, Forfeitures and Penalties				Booking Fees	619,356
Vehicle Code Fines		118,324		Estate Fees	53,484
Other Court Fines		2,306,447		Humane Services	—
Forfeitures and Penalties		1,536,051		Law Enforcement Services	1,984,466
Penalties and Cost on Delinquent Taxes		4,028,081		Recording Fees	1,845,700
Total Fines, Forfeitures and Penalties		7,988,903		Road and Street Services	6,147,786
Revenue from Use of Money and Property				Health Fees	35,587,554
Interest		2,298,654		Mental Health Services	101,784
Rents and Concessions		1,751,173		California Children Services	1,303,955
Royalties		—		Sanitation Services	110,160
Total Revenue from the Use of Money and Property		4,049,827		Institutional Care and Services	88,677
Aid from Other Governmental Agencies				Library Services	266,314
State				Park and Recreation Fees	170,004
Highway Users Tax		15,618,376		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	1,408,690
Realignment from the Vehicle License Fee Fund		12,913,249		Building Maintenance and Grounds	—
Public Assistance Administration		36,818,981		Administrative Services	1,461,307
Public Assistance Programs		24,358,950		Other	7,259,602
Realignment for Social Services		43,170,983		Total Charges for Current Services	70,185,286
Health:				Miscellaneous Revenue	
Aid for Mental Health		27,225,872		Other Sales	623,292
Realignment for Mental Health		15,490,803		Tobacco Settlement	3,929,789
Medically Indigent Adults		—		Welfare Repayments	3,344,731
Alcohol and Drug Abuse		254,398		Cancelled Warrants	—
Other Aid for Health		1,796,555		Other	13,451,097
Realignment for Health Services		2,298,579		Total Miscellaneous Revenue	21,348,909
Homeowners' Property Tax Relief		655,087		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	190,673
SB90 Mandated Costs		168,647		Proceeds from the Sale of Bonds	—
Public Safety Fund		33,466,147		Other Long-Term Debt Proceeds	—
Other:				Total Other Financing Sources	190,673
Supplemental Law Enforcement Services Fund (SLESF/COPS)		177,380		Total General County Revenues Before Transfers	657,718,844
Office of Criminal Justice and Planning Programs		—		Transfers In	
Library		55,373		Total Transfers In from Enterprises	396,692
District Attorney Programs		4,126,888		Operating Transfers Between Funds Other Than Governmental and Enterprise	1,774,518
Law Enforcement		7,385,998		Total General County Revenues and Transfers In	\$ 659,890,054
Other		13,301,120			
Total State		239,283,386			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Tulare

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,726,129	Total Roads	57,243,982
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,073,308	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	3,799,437	Total Public Ways and Facilities	57,243,982
Finance		Health	
Auditor-Controller	161,933	Total Public Health	26,378,002
Treasurer-Tax Collector	3,625,702	Total Medical Care	36,432,163
Assessor	5,991,175	Total Mental Health	48,550,031
Other	310,160	Total Drug and Alcohol Abuse Services	6,964,691
Total Finance	10,088,970	Total Health	118,324,887
Counsel		Sanitation	
County Counsel	2,864,198	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,864,198	Public Assistance	
Total Personnel	377,183	Welfare	
Total Elections	1,568,141	Administration	18,043,191
Total Communications	412,907	Aid Programs - Cash (Grants)	114,959,534
Total Property Management	1,435,065	Total Welfare	133,002,725
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	80,040,797
Courts	—	Other	—
Other	7,644,353	Total Social Services	80,040,797
Total Plant Acquisition	7,644,353	General Relief	
Total Promotion	—	Aid to Indigents	2,246,046
Total Other General	5,302,202	Indigent Burial	—
Total General	33,492,456	Total General Relief	2,246,046
Public Protection		Total Care of Court Wards	426,412
Judicial		Total Veteran Services	224,699
Trial Court Maintenance of Effort (MOE)	1,539,875	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,074,997	Workforce Investment Act (WIA)	9,778,213
Other Trial Court	4,364,662	Other	1,592,589
County Clerk	443,173	Total Other Public Assistance	11,370,802
Grand Jury (Including Audit)	142,922	Total Public Assistance	227,311,481
District Attorney-Prosecution	16,714,264	Education	
District Attorney-Family Support	13,037,095	Total School Administration	—
Public Defender	7,772,326	Total Library Services	3,996,453
Court Appointed Counsel	—	Total Agricultural Education	849,050
Other	5,394,672	Total Other Education	—
Total Judicial	50,483,986	Total Education	4,845,503
Total Police Protection	40,084,792	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	2,116,828
Adult Detention	40,821,935	Total Cultural Services	193,747
Juvenile Detention	11,557,233	Total Veterans Memorial Building	—
Probation	12,079,781	Total Small Craft Harbors	—
Total Detention and Correction	64,458,949	Total Recreation and Cultural	2,310,575
Total Fire Protection	12,928,919	Debt Service	
Total Flood Control - Soil and Water Conservation	50,722	Total Retirement of Long-Term Debt	12,928,290
Protective Inspection		Total Interest on Long-Term Debt	1,892,268
Agricultural Commissioner	5,768,762	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,705,649	Total Debt Service	14,820,558
Other	338,441	Total General County Expenditures Before Transfers	650,746,514
Total Protective Inspection	7,812,852	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	901,158	Operating Transfers Between Funds Other Than	—
Recorder	709,627	Governmental and Enterprise	531,500
Coroner	—	Total General County Expenditures and Transfers Out	\$ 651,278,014
Emergency Services	3,425,087		
Planning and Zoning	2,405,348		
Pound	1,078,925		
Other	8,056,707		
Total Other Protection	16,576,852		
Total Public Protection	192,397,072		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 2,881,782,327	\$ 126,281,655	\$ 2,755,500,672

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 41,460,000	\$ —
Total Pension Obligation Bonds				41,460,000	41,460,000	41,460,000	—
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	19,411,230
Landfill Liability	—	—	—	—	—	—	38,905,755
Total Other Long-Term Debt Schedule				—	—	—	58,316,985
County Total Bonds and Other Long-Term Debt				\$ 41,460,000	\$ 41,460,000	\$ 41,460,000	\$ 58,316,985

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 38,936,069

* Maximum Repayment Obligation, Ending 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	\$ 297,222
Local Cash Grants	1,090,000
State Cash Grants	1,651,989
Federal Cash Grants	928,138
Other Revenues	46,720
Total Revenues	4,014,069
Purchased Transportation	1,572,570
Other Expenses	935,694
Total Expenses	2,508,264
Net Transit Income (Loss)	1,505,805
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 1,505,805
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 2011-12
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	\$	43,906
Total Operating Expenses		171,342
Net Operating Income (Loss)		(127,436)
Total Non-Operating Revenue		325,971
Total Non-Operating Expenses		229,578
Income (Loss) Before Operating Transfers		(31,043)
Transfers In from the County		—
Transfers Out to the County		786
Net Transfers In (Out)		(786)
Net Income (Loss)	\$	(31,829)
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	\$	8,189,335
Total Operating Expenses		7,357,956
Net Operating Income (Loss)		831,379
Total Non-Operating Revenues		855,239
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		1,686,618
Transfers In from the County		—
Transfers Out to the County		395,906
Net Transfers In (Out)		(395,906)
Net Income (Loss)	\$	1,290,712
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 \$9.6 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Tuolumne

Taxes			Federal	
Property Taxes			Public Assistance Administration	2,795,551
County Wide Secured and Unsecured	\$	15,704,623	Public Assistance Programs	8,810,008
Less Than County Wide Funds - Secured and Unsecured		2,383,289	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		5,388,523	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	406,205
Prior Year Secured and Unsecured		11,449	Health Grants	162,975
Total Property Taxes		23,487,884	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,678,668	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		232,647	District Attorney Programs	—
Transient Lodging		2,208,794	Aging Programs	169,852
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	1,576,241
Construction Development Taxes		—	Law Enforcement	861,915
Utility Users Tax		—	Other	3,072,127
Other		—	Total Federal	17,854,874
Total Other Taxes		6,120,109	Other Aid	
Total Taxes		29,607,993	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	914,071
Operations		300,588	Total Other Aid	914,071
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		300,588	Assessments and Tax Collection Fees	335
Licenses, Permits and Franchises			Property Tax Administrative Fees	140,081
Animal Licenses		54,839	Auditing and Accounting Fees	234,805
Business Licenses		—	Communication Services	151,800
Construction Permits		531,752	Election Services	19,538
Road Privileges and Permits		57,893	Legal Services	442,006
Zoning Permits		60,757	Planning and Engineering Services	490,300
Franchises		717,317	Agricultural Services	6,885
Other		81,941	Civil Process Services	—
Total Licenses Permits and Franchises		1,504,499	Court Fees and Costs	351,929
Fines, Forfeitures and Penalties			Booking Fees	30,059
Vehicle Code Fines		18,469	Estate Fees	20,671
Other Court Fines		507,783	Humane Services	35,862
Forfeitures and Penalties		41,300	Law Enforcement Services	1,278,692
Penalties and Cost on Delinquent Taxes		1,126,349	Recording Fees	442,986
Total Fines, Forfeitures and Penalties		1,693,901	Road and Street Services	1,060,661
Revenue from Use of Money and Property			Health Fees	532,224
Interest		68,893	Mental Health Services	274,794
Rents and Concessions		232,619	California Children Services	—
Royalties		—	Sanitation Services	1,337,092
Total Revenue from the Use of Money and Property		301,512	Institutional Care and Services	77,231
Aid from Other Governmental Agencies			Library Services	39,195
State			Park and Recreation Fees	206,520
Highway Users Tax		3,591,325	Other:	
Motor Vehicle In-Lieu Tax		24,356	Personnel Services	112,125
Realignment from the Vehicle License Fee Fund		2,615,904	Building Maintenance and Grounds	386,627
Public Assistance Administration		7,439,657	Administrative Services	491,940
Public Assistance Programs		4,154,145	Other	4,117,756
Realignment for Social Services		1,027,864	Total Charges for Current Services	12,282,114
Health:			Miscellaneous Revenue	
Aid for Mental Health		3,561,045	Other Sales	171,008
Realignment for Mental Health		60,043	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	67,750
Alcohol and Drug Abuse		411,528	Cancelled Warrants	—
Other Aid for Health		124,580	Other	115,164
Realignment for Health Services		678,374	Total Miscellaneous Revenue	353,922
Homeowners' Property Tax Relief		273,627	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	10,009
SB90 Mandated Costs		25,853	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,991,622	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	10,009
Supplemental Law Enforcement Services Fund (SLESF/COPS)		125,534	Total General County Revenues Before Transfers	95,905,650
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		803	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,536,381	Total General County Revenues and Transfers In	\$ 95,905,650
Other		2,439,526		
Total State		31,082,167		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Tuolumne

General		Public Ways and Facilities	
Board of Supervisors	\$ 666,350	Total Roads	8,176,836
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,036,666	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,703,016	Total Public Ways and Facilities	8,176,836
Finance		Health	
Auditor-Controller	1,174,060	Total Public Health	3,749,402
Treasurer-Tax Collector	429,196	Total Medical Care	—
Assessor	1,203,373	Total Mental Health	5,758,933
Other	575,925	Total Drug and Alcohol Abuse Services	780,787
Total Finance	3,382,554	Total Health	10,289,122
Counsel		Sanitation	
County Counsel	816,292	Total Refuse Collection and Disposal	1,035,316
Other	—	Total Sanitation	1,035,316
Total Counsel	816,292	Public Assistance	
Total Personnel	507,094	Welfare	
Total Elections	351,805	Administration	9,645,517
Total Communications	1,321,316	Aid Programs - Cash (Grants)	7,578,723
Total Property Management	3,814,381	Total Welfare	17,224,240
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	4,585,672	Total Social Services	—
Total Plant Acquisition	4,585,672	General Relief	
Total Promotion	944,125	Aid to Indigents	—
Total Other General	2,210,902	Indigent Burial	—
Total General	19,637,157	Total General Relief	—
Public Protection		Total Care of Court Wards	299,104
Judicial		Total Veteran Services	153,730
Trial Court Maintenance of Effort (MOE)	277,573	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	138,179	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	24,000
County Clerk	—	Total Other Public Assistance	24,000
Grand Jury (Including Audit)	25,625	Total Public Assistance	17,701,074
District Attorney-Prosecution	1,767,393	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	743,720	Total Library Services	1,014,099
Court Appointed Counsel	367,201	Total Agricultural Education	144,783
Other	25,000	Total Other Education	—
Total Judicial	3,344,691	Total Education	1,158,882
Total Police Protection	12,310,033	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	916,845
Adult Detention	4,671,942	Total Cultural Services	—
Juvenile Detention	—	Total Veterans Memorial Building	—
Probation	3,465,483	Total Small Craft Harbors	—
Total Detention and Correction	8,137,425	Total Recreation and Cultural	916,845
Total Fire Protection	3,198,723	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,302,402
Protective Inspection		Total Interest on Long-Term Debt	242,957
Agricultural Commissioner	476,656	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	1,545,359
Other	—	Total General County Expenditures Before Transfers	93,148,168
Total Protective Inspection	476,656	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	225,524
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	98,674	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 93,373,692
Emergency Services	306,464		
Planning and Zoning	2,998,525		
Pound	744,241		
Other	1,072,145		
Total Other Protection	5,220,049		
Total Public Protection	32,687,577		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 111,755,512	\$ 33,996,980	\$ 77,758,532

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 614,500	\$ 5,580,500
Total Revenue Bonds				6,595,000	6,195,000	614,500	5,580,500
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	150,509
Advances From Other Funds	—	—	—	—	—	—	1,136,056
Closure/Postclosure Landfill Liability	—	—	—	—	—	—	4,940,250
Hospital Loan	—	—	—	—	—	—	154,682
Total Other Long-Term Debt Schedule				—	—	—	6,381,497
County Total Bonds and Other Long-Term Debt				\$ 6,595,000	\$ 6,195,000	\$ 614,500	\$ 11,961,997

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	\$ 2,500,896
Total Deductions from Revenues	—
Net Patient Revenue	2,500,896
Total Other Operating Revenues	—
Total Operating Revenue	2,500,896
Total Operating Expenses	4,798,149
Net Operating Income (Loss)	(2,297,253)
Total Non-Operating Revenue	53,952
Total Non-Operating Expenses	2,130
Net Non-Operating Income	51,822
Net Income Before Extraordinary Items	(2,245,431)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(2,245,431)
Transfers In from the County	126,745
Transfers Out to the County	—
Net Transfers In (Out)	126,745
Net Income (Loss)	\$ (2,118,686)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 214,695
Local Cash Grants	1,277,700
State Cash Grants	119,953
Federal Cash Grants	223,941
Other Revenues	96,398
Total Revenues	1,932,687
Purchased Transportation	1,264,863
Other Expenses	520,223
Total Expenses	1,785,086
Net Transit Income (Loss)	147,601
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 147,601
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 2011-12
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	\$ 377,439
Total Operating Expenses	747,524
Net Operating Income (Loss)	(370,085)
Total Non-Operating Revenue	38,829
Total Non-Operating Expenses	9,455
Income (Loss) Before Operating Transfers	(340,711)
Transfers In from the County	98,779
Transfers Out to the County	—
Net Transfers In (Out)	98,779
Net Income (Loss)	\$ (241,932)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Ambulance

Total Operating Revenue	\$ 4,812,009
Total Operating Expense	4,801,390
Net Operating Income (Loss)	10,619
Total Non-Operating Revenue	71
Total Non-Operating Expenses	1,376
Income (Loss) Before Operating Transfers	9,314
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 9,314
Current Year Capital Outlay	\$ 209,076

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 2011-12
Statement of County Revenues
County of Ventura

Taxes				Federal	
Property Taxes				Public Assistance Administration	24,037,371
County Wide Secured and Unsecured	\$	172,169,235		Public Assistance Programs	78,472,283
Less Than County Wide Funds - Secured and Unsecured		6,438,770		Health Administration	4,936,273
Property Tax In-Lieu of Vehicle License Fees		87,543,035		Workforce Investment Act (WIA)	7,167,954
Voter Approved Indebtedness		—		Community Development Block Grant	5,613,823
Prior Year Secured and Unsecured		476,967		Health Grants	6,526,413
Total Property Taxes		266,628,007		Other:	
Other Taxes				Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		7,885,461		Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,044,013		DEA Programs/Drug and Alcohol Programs	—
Property Transfer		3,149,779		District Attorney Programs	13,496,372
Transient Lodging		251,151		Aging Programs	—
Timber Yield		—		Senior Citizens Programs	—
Aircraft		—		Road Projects	—
Construction Development Taxes		—		Law Enforcement	3,930,106
Utility Users Tax		—		Other	5,980,285
Other		—		Total Federal	150,160,880
Total Other Taxes		12,330,404		Other Aid	
Total Taxes		278,958,411		Other In-Lieu Taxes	—
Special Benefit Assessments				Other Governmental Agencies	21,773,634
Operations		—		Total Other Aid	21,773,634
Capital Outlay		—		Charges for Current Services	
Total Special Benefit Assessments		—		Assessments and Tax Collection Fees	7,785,421
Licenses, Permits and Franchises				Property Tax Administrative Fees	—
Animal Licenses		1,355,303		Auditing and Accounting Fees	190,572
Business Licenses		5,392,297		Communication Services	—
Construction Permits		1,713,253		Election Services	257,257
Road Privileges and Permits		373,420		Legal Services	2,368,391
Zoning Permits		335,446		Planning and Engineering Services	5,907,707
Franchises		3,768,250		Agricultural Services	799,536
Other		4,945,578		Civil Process Services	368,691
Total Licenses Permits and Franchises		17,883,547		Court Fees and Costs	10,919,999
Fines, Forfeitures and Penalties				Booking Fees	1,234,999
Vehicle Code Fines		2,116,125		Estate Fees	34,009
Other Court Fines		2,393,525		Humane Services	2,205,600
Forfeitures and Penalties		7,743,604		Law Enforcement Services	51,836,377
Penalties and Cost on Delinquent Taxes		8,202,182		Recording Fees	4,960,258
Total Fines, Forfeitures and Penalties		20,455,436		Road and Street Services	—
Revenue from Use of Money and Property				Health Fees	1,556,992
Interest		1,946,395		Mental Health Services	20,886,773
Rents and Concessions		933,808		California Children Services	1,205
Royalties		—		Sanitation Services	75,034
Total Revenue from the Use of Money and Property		2,880,203		Institutional Care and Services	3,342,599
Aid from Other Governmental Agencies				Library Services	187,677
State				Park and Recreation Fees	—
Highway Users Tax		19,641,926		Other:	
Motor Vehicle In-Lieu Tax		—		Personnel Services	251,569
Realignment from the Vehicle License Fee Fund		18,971,990		Building Maintenance and Grounds	—
Public Assistance Administration		11,420,358		Administrative Services	27,847,229
Public Assistance Programs		32,379,624		Other	22,095,714
Realignment for Social Services		38,312,891		Total Charges for Current Services	165,113,609
Health:				Miscellaneous Revenue	
Aid for Mental Health		35,136,721		Other Sales	1,738,787
Realignment for Mental Health		19,240,615		Tobacco Settlement	7,317,095
Medically Indigent Adults		—		Welfare Repayments	10,500
Alcohol and Drug Abuse		1,656,130		Cancelled Warrants	—
Other Aid for Health		5,695,128		Other	4,908,796
Realignment for Health Services		1,000,692		Total Miscellaneous Revenue	13,975,178
Homeowners' Property Tax Relief		1,761,926		Other Financing Sources	
Open Space Tax Relief		—		Sale of Fixed Assets	66,695
SB90 Mandated Costs		1,295,005		Proceeds from the Sale of Bonds	—
Public Safety Fund		69,919,993		Other Long-Term Debt Proceeds	9,710,308
Other:				Total Other Financing Sources	9,777,003
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,648,023		Total General County Revenues Before Transfers	961,235,964
Office of Criminal Justice and Planning Programs		2,540,052		Transfers In	
Library		185,308		Total Transfers In from Enterprises	309,730
District Attorney Programs		6,790,937		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		2,185,361		Total General County Revenues and Transfers In	\$ 961,545,694
Other		9,475,383			
Total State		280,258,063			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Ventura

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,145,284	Total Roads	28,928,069
Clerk of the Board	900,287	Total Transportation Terminals	—
Administrative Officer	8,940,133	Total Transportation Systems	—
Other	2,088,799	Total Parking Facilities	—
Total Legislative and Administrative	15,074,503	Total Public Ways and Facilities	28,928,069
Finance		Health	
Auditor-Controller	12,094,605	Total Public Health	113,421,189
Treasurer-Tax Collector	4,732,519	Total Medical Care	—
Assessor	13,038,648	Total Mental Health	43,151,706
Other	—	Total Drug and Alcohol Abuse Services	16,678,987
Total Finance	29,865,772	Total Health	173,251,882
Counsel		Sanitation	
County Counsel	5,006,251	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	5,006,251	Public Assistance	
Total Personnel	3,914,150	Welfare	
Total Elections	3,782,934	Administration	66,195,789
Total Communications	—	Aid Programs - Cash (Grants)	69,309,830
Total Property Management	7,447,486	Total Welfare	135,505,619
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	38,999,534
Courts	—	Other	—
Other	—	Total Social Services	38,999,534
Total Plant Acquisition	—	General Relief	
Total Promotion	—	Aid to Indigents	1,589,577
Total Other General	7,252,264	Indigent Burial	—
Total General	72,343,360	Total General Relief	1,589,577
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	12,042,095	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,046,789	Workforce Investment Act (WIA)	7,013,277
Other Trial Court	9,572,192	Other	31,179,453
County Clerk	1,131,356	Total Other Public Assistance	38,192,730
Grand Jury (Including Audit)	374,715	Total Public Assistance	214,287,460
District Attorney-Prosecution	38,588,374	Education	
District Attorney-Family Support	19,841,217	Total School Administration	—
Public Defender	14,220,273	Total Library Services	8,074,828
Court Appointed Counsel	2,307,805	Total Agricultural Education	388,824
Other	—	Total Other Education	—
Total Judicial	99,124,816	Total Education	8,463,652
Total Police Protection	143,011,229	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	101,124,273	Total Cultural Services	—
Juvenile Detention	26,455,062	Total Veterans Memorial Building	—
Probation	20,774,606	Total Small Craft Harbors	—
Total Detention and Correction	148,353,941	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	7,724,916
Protective Inspection		Total Interest on Long-Term Debt	1,592,299
Agricultural Commissioner	3,933,969	Total Interest on Short-Term Notes and Warrants	3,160,465
Building Inspector	2,420,295	Total Debt Service	12,477,680
Other	1,886,973	Total General County Expenditures Before Transfers	928,689,491
Total Protective Inspection	8,241,237	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	41,436,825
Local Agency Formation Commission (LAFCO)	190,095	Operating Transfers Between Funds Other Than	—
Recorder	3,308,359	Governmental and Enterprise	4,359,622
Coroner	1,805,530	Total General County Expenditures and Transfers Out	\$ 974,485,938
Emergency Services	—		
Planning and Zoning	3,832,110		
Pound	5,109,813		
Other	5,960,258		
Total Other Protection	20,206,165		
Total Public Protection	418,937,388		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,138,356,959	\$ 274,321,631	\$ 864,035,328

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ —	\$ 371,469	\$ 111,623
Total Federal Construction Loans				500,000	—	371,469	111,623
Other Long-Term Debt Schedule							
Airports-LUFT	—	—	—	—	—	—	100,000
Claims Liability - Behav/Public Health	—	—	—	—	—	—	524,760
Claims Liability - Health Care Plan	—	—	—	—	—	—	7,221,580
Claims Liability - Medical Center	—	—	—	—	—	—	4,233,240
Compensated Absences	—	—	—	—	—	—	23,600,448
Enterprise Compensated Absences	—	—	—	—	—	—	7,559,023
Total Other Long-Term Debt Schedule				—	—	—	43,239,051
County Total Bonds and Other Long-Term Debt				\$ 500,000	\$ —	\$ 371,469	\$ 43,350,674

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 160,158,000

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 1,013,754,826
Total Deductions from Revenues	744,228,303
Net Patient Revenue	269,526,523
Total Other Operating Revenues	16,277,997
Total Operating Revenue	285,804,520
Total Operating Expenses	311,458,101
Net Operating Income (Loss)	(25,653,581)
Total Non-Operating Revenue	5,990,245
Total Non-Operating Expenses	3,221,983
Net Non-Operating Income	2,768,262
Net Income Before Extraordinary Items	(22,885,319)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(22,885,319)
Transfers In from the County	40,301,902
Transfers Out to the County	309,730
Net Transfers In (Out)	39,992,172
Net Income (Loss)	\$ 17,106,853
Current Year Capital Outlay (Enterprise Activity)	\$ 20,723,951

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 30,774
Local Cash Grants	263,281
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	1,212
Total Revenues	295,267
Purchased Transportation	295,267
Other Expenses	—
Total Expenses	295,267
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 2011-12
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	\$	5,341,891
Total Operating Expenses		6,370,474
Net Operating Income (Loss)		(1,028,583)
Total Non-Operating Revenue		4,538,048
Total Non-Operating Expenses		103,280
Income (Loss) Before Operating Transfers		3,406,185
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	3,406,185
Current Year Capital Outlay (Enterprise Activity)	\$	5,773,339

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	\$	6,946,659
Total Operating Expense		6,687,154
Net Operating Income (Loss)		259,505
Total Non-Operating Revenue		217,570
Total Non-Operating Expenses		217,106
Income (Loss) Before Operating Transfers		259,969
Transfers In from the County		570,000
Transfers Out to the County		—
Net Transfers In (Out)		570,000
Net Income (Loss)	\$	829,969
Current Year Capital Outlay	\$	7,994,490

Other Enterprise Statement of Revenues and Expenses: Health Care		
Total Operating Revenue	\$	53,867,693
Total Operating Expense		52,795,131
Net Operating Income (Loss)		1,072,562
Total Non-Operating Revenue		107,636
Total Non-Operating Expenses		11,071
Income (Loss) Before Operating Transfers		1,169,127
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	1,169,127
Current Year Capital Outlay	\$	—

Table 6. Counties Annual Report — Fiscal Year 2011-12

Other Enterprise Statement of Revenues and Expenses:		Parks
Total Operating Revenue	\$	3,026,809
Total Operating Expense		3,998,617
Net Operating Income (Loss)		(971,808)
Total Non-Operating Revenue		1,691,858
Total Non-Operating Expenses		186,758
Income (Loss) Before Operating Transfers		533,292
Transfers In from the County		564,923
Transfers Out to the County		—
Net Transfers In (Out)		564,923
Net Income (Loss)	\$	1,098,215
Current Year Capital Outlay	\$	2,328,378

Comments

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Yolo

Taxes				Federal	
Property Taxes					
County Wide Secured and Unsecured	\$	17,244,051		Public Assistance Administration	18,364,137
Less Than County Wide Funds - Secured and Unsecured		3,516,619		Public Assistance Programs	9,694,215
Property Tax In-Lieu of Vehicle License Fees		20,107,111		Health Administration	—
Voter Approved Indebtedness		—		Workforce Investment Act (WIA)	2,783,399
Prior Year Secured and Unsecured		12,477		Community Development Block Grant	328,958
Total Property Taxes		40,880,258		Health Grants	2,500,875
Other Taxes				Other:	
Sales and Use Taxes		3,145,631		Community Oriented Policing Services (COPS)	—
Transportation Tax (Non-Transit)		639,484		Office of Criminal Justice and Planning Programs	—
Property Transfer		648,883		DEA Programs/Drug and Alcohol Programs	966,303
Transient Lodging		279,173		District Attorney Programs	3,747,421
Timber Yield		—		Aging Programs	—
Aircraft		67,319		Senior Citizens Programs	—
Construction Development Taxes		—		Road Projects	2,790,886
Utility Users Tax		—		Law Enforcement	2,379,318
Other		—		Other	983,476
Total Other Taxes		4,780,490		Total Federal	44,538,988
Total Taxes		45,660,748		Other Aid	
Special Benefit Assessments				Other In-Lieu Taxes	43,115
Operations		1,327,412		Other Governmental Agencies	12,601,990
Capital Outlay		624,783		Total Other Aid	12,645,105
Total Special Benefit Assessments		1,952,195		Charges for Current Services	
Licenses, Permits and Franchises				Assessments and Tax Collection Fees	437,216
Animal Licenses		297,715		Property Tax Administrative Fees	1,381,670
Business Licenses		133,813		Auditing and Accounting Fees	161,318
Construction Permits		1,929,470		Communication Services	—
Road Privileges and Permits		88,603		Election Services	346,764
Zoning Permits		818,352		Legal Services	530,729
Franchises		773,481		Planning and Engineering Services	145,312
Other		2,473,073		Agricultural Services	325,041
Total Licenses Permits and Franchises		6,514,507		Civil Process Services	226,407
Fines, Forfeitures and Penalties				Court Fees and Costs	425,808
Vehicle Code Fines		1,506,347		Booking Fees	67,746
Other Court Fines		543,150		Estate Fees	9,009
Forfeitures and Penalties		2,445,229		Humane Services	171,215
Penalties and Cost on Delinquent Taxes		4,052,904		Law Enforcement Services	1,207,487
Total Fines, Forfeitures and Penalties		8,547,630		Recording Fees	1,270,334
Revenue from Use of Money and Property				Road and Street Services	8,622
Interest		1,230,754		Health Fees	1,733,685
Rents and Concessions		403,227		Mental Health Services	2,130,402
Royalties		—		California Children Services	40,955
Total Revenue from the Use of Money and Property		1,633,981		Sanitation Services	—
Aid from Other Governmental Agencies				Institutional Care and Services	2,514,758
State				Library Services	187,186
Highway Users Tax		6,005,670		Park and Recreation Fees	112,996
Motor Vehicle In-Lieu Tax		83,997		Other:	
Realignment from the Vehicle License Fee Fund		18,388,231		Personnel Services	237
Public Assistance Administration		10,040,080		Building Maintenance and Grounds	57,846
Public Assistance Programs		3,354,793		Administrative Services	306,170
Realignment for Social Services		16,202,013		Other	1,135,275
Health:				Total Charges for Current Services	14,934,188
Aid for Mental Health		7,653,225		Miscellaneous Revenue	
Realignment for Mental Health		5,710,411		Other Sales	456,531
Medically Indigent Adults		—		Tobacco Settlement	—
Alcohol and Drug Abuse		—		Welfare Repayments	338,006
Other Aid for Health		885,951		Cancelled Warrants	63,978
Realignment for Health Services		1,190,049		Other	1,549,802
Homeowners' Property Tax Relief		203,761		Total Miscellaneous Revenue	2,408,317
Open Space Tax Relief		—		Other Financing Sources	
SB90 Mandated Costs		484,445		Sale of Fixed Assets	95,905
Public Safety Fund		15,761,569		Proceeds from the Sale of Bonds	—
Other:				Other Long-Term Debt Proceeds	477,302
Supplemental Law Enforcement Services Fund (SLESF/COPS)		37,097		Total Other Financing Sources	573,207
Office of Criminal Justice and Planning Programs		—		Total General County Revenues Before Transfers	236,038,844
Library		2,383		Transfers In	
District Attorney Programs		1,892,574		Total Transfers In from Enterprises	9,000
Law Enforcement		2,201,443		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Other		6,532,286		Total General County Revenues and Transfers In	\$ 236,047,844
Total State		96,629,978			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Yolo

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,455,419	Total Roads	9,934,780
Clerk of the Board	129,622	Total Transportation Terminals	—
Administrative Officer	2,470,716	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	4,055,757	Total Public Ways and Facilities	9,934,780
Finance		Health	
Auditor-Controller	1,479,484	Total Public Health	12,274,976
Treasurer-Tax Collector	861,853	Total Medical Care	11,534,152
Assessor	2,435,354	Total Mental Health	16,048,418
Other	534,762	Total Drug and Alcohol Abuse Services	2,016,168
Total Finance	5,311,453	Total Health	41,873,714
Counsel		Sanitation	
County Counsel	963,586	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	963,586	Public Assistance	
Total Personnel	5,118,532	Welfare	
Total Elections	1,806,191	Administration	36,485,163
Total Communications	1,406,941	Aid Programs - Cash (Grants)	26,151,591
Total Property Management	3,296,211	Total Welfare	62,636,754
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	—	Total Social Services	—
Total Plant Acquisition	—	General Relief	
Total Promotion	—	Aid to Indigents	299,539
Total Other General	(1,423,373)	Indigent Burial	—
Total General	20,535,298	Total General Relief	299,539
Public Protection		Total Care of Court Wards	582,551
Judicial		Total Veteran Services	204,063
Trial Court Maintenance of Effort (MOE)	464,030	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	310,535	Workforce Investment Act (WIA)	2,954,442
Other Trial Court	2,702,710	Other	966,693
County Clerk	21,962	Total Other Public Assistance	3,921,135
Grand Jury (Including Audit)	183,785	Total Public Assistance	67,644,042
District Attorney-Prosecution	10,524,503	Education	
District Attorney-Family Support	5,614,310	Total School Administration	—
Public Defender	4,668,127	Total Library Services	5,345,188
Court Appointed Counsel	1,930,230	Total Agricultural Education	241,480
Other	552,360	Total Other Education	—
Total Judicial	26,972,552	Total Education	5,586,668
Total Police Protection	9,577,766	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,030,556
Adult Detention	15,455,644	Total Cultural Services	—
Juvenile Detention	6,375,557	Total Veterans Memorial Building	—
Probation	7,884,090	Total Small Craft Harbors	—
Total Detention and Correction	29,715,291	Total Recreation and Cultural	1,030,556
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,081,953
Protective Inspection		Total Interest on Long-Term Debt	1,130,152
Agricultural Commissioner	1,892,816	Total Interest on Short-Term Notes and Warrants	15,818
Building Inspector	313,009	Total Debt Service	2,227,923
Other	212,514	Total General County Expenditures Before Transfers	224,807,321
Total Protective Inspection	2,418,339	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	321,122	Operating Transfers Between Funds Other Than	
Recorder	1,222,175	Governmental and Enterprise	705,743
Coroner	663,066	Total General County Expenditures and Transfers Out	\$ 225,513,064
Emergency Services	668,298		
Planning and Zoning	2,118,026		
Pound	1,684,831		
Other	612,874		
Total Other Protection	7,290,392		
Total Public Protection	75,974,340		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,725,637,250	\$ 53,194,673	\$ 1,672,442,577

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 910,000	\$ 7,825,000
Total Special Assessment Bonds				8,735,000	8,735,000	910,000	7,825,000
State Construction Loans							
Water Well	2004	—	—	249,333	—	57,821	186,293
Total State Construction Loans				249,333	—	57,821	186,293
Other Long-Term Debt Schedule							
Airport Master Plan	—	—	—	—	—	—	26,921
Capital Leases (Enterprise)	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	9,399,418
DLL Master Copier Lease (Govt)	—	—	—	—	—	—	374,818
DLL Master Copier Lease (Ent)	—	—	—	—	—	—	8,839
Landfill Loan	—	—	—	—	—	—	10,385,744
Library Servers	—	—	—	—	—	—	10,943
Pre/Post Closure Liability	—	—	—	—	—	—	18,510,327
Property Tax System	—	—	—	—	—	—	115,625
Solar Array	—	—	—	—	—	—	2,395,926
Solar Array BOA Loan	—	—	—	—	—	—	3,983,888
Trakit Software Loan	—	—	—	—	—	—	170,651
Total Other Long-Term Debt Schedule				—	—	—	45,383,100
County Total Bonds and Other Long-Term Debt				\$ 8,984,333	\$ 8,735,000	\$ 967,821	\$ 53,394,393
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ 12,292,156			

* Maximum Repayment Obligation, Ending 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 2011-12
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	\$ 186,260
Total Operating Expenses	302,993
Net Operating Income (Loss)	(116,733)
Total Non-Operating Revenue	10,382
Total Non-Operating Expenses	5,962
Income (Loss) Before Operating Transfers	(112,313)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (112,313)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 7,937,179
Total Operating Expenses	8,740,113
Net Operating Income (Loss)	(802,934)
Total Non-Operating Revenues	545,352
Total Non-Operating Expenses	1,072
Income (Loss) Before Operating Transfers	(258,654)
Transfers In from the County	—
Transfers Out to the County	9,000
Net Transfers In (Out)	(9,000)
Net Income (Loss)	\$ (267,654)
Current Year Capital Outlay (Enterprise Activity)	\$ 318,204

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 (\$1,343,190) due to indirect cost credits. The actual current year expenditures are \$762,493.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Revenues
County of Yuba

Taxes			Federal	
Property Taxes			Public Assistance Administration	11,758,460
County Wide Secured and Unsecured	\$	9,708,442	Public Assistance Programs	7,144,023
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		7,228,554	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		25,802	Health Grants	—
Total Property Taxes		16,962,798	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,021,757	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		706,802	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		309,427	District Attorney Programs	3,283,121
Transient Lodging		316,040	Aging Programs	—
Timber Yield		52,524	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	648,152
Other		—	Total Federal	22,833,756
Total Other Taxes		4,406,550	Other Aid	
Total Taxes		21,369,348	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	3,095,314
Operations		—	Total Other Aid	3,095,314
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	537,749
Licenses, Permits and Franchises			Property Tax Administrative Fees	351,054
Animal Licenses		135,223	Auditing and Accounting Fees	48,847
Business Licenses		4,931	Communication Services	—
Construction Permits		1,253,434	Election Services	26,512
Road Privileges and Permits		54,376	Legal Services	186,831
Zoning Permits		51,623	Planning and Engineering Services	420,001
Franchises		1,299,323	Agricultural Services	111,123
Other		83,345	Civil Process Services	—
Total Licenses Permits and Franchises		2,882,255	Court Fees and Costs	225,713
Fines, Forfeitures and Penalties			Booking Fees	45,008
Vehicle Code Fines		241,488	Estate Fees	85,266
Other Court Fines		251,213	Humane Services	64,083
Forfeitures and Penalties		—	Law Enforcement Services	600,876
Penalties and Cost on Delinquent Taxes		1,265,502	Recording Fees	217,834
Total Fines, Forfeitures and Penalties		1,758,203	Road and Street Services	4,083,435
Revenue from Use of Money and Property			Health Fees	2,264,165
Interest		795,762	Mental Health Services	—
Rents and Concessions		563,859	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,359,621	Institutional Care and Services	7,076,905
Aid from Other Governmental Agencies			Library Services	15,676
State			Park and Recreation Fees	—
Highway Users Tax		3,370,120	Other:	
Motor Vehicle In-Lieu Tax		156,635	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,289,919	Building Maintenance and Grounds	—
Public Assistance Administration		7,047,613	Administrative Services	1,068,420
Public Assistance Programs		10,687,089	Other	467,441
Realignment for Social Services		2,045,264	Total Charges for Current Services	17,896,939
Health:			Miscellaneous Revenue	
Aid for Mental Health		—	Other Sales	173,244
Realignment for Mental Health		—	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		4,578	Cancelled Warrants	6,077
Other Aid for Health		1,548,020	Other	3,683,888
Realignment for Health Services		1,178,687	Total Miscellaneous Revenue	3,863,209
Homeowners' Property Tax Relief		158,080	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	3,998
SB90 Mandated Costs		109,552	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,975,723	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	3,998
Supplemental Law Enforcement Services Fund (SLESF/COPS)		128,613	Total General County Revenues Before Transfers	115,065,944
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		582	Total Transfers In from Enterprises	—
District Attorney Programs		92,069	Operating Transfers Between Funds Other Than Governmental and Enterprise	5,731,652
Law Enforcement		1,579,288	Total General County Revenues and Transfers In	\$ 120,797,596
Other		8,631,469		
Total State		40,003,301		

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
County of Yuba

General		Public Ways and Facilities	
Board of Supervisors	\$ 457,582	Total Roads	15,434,817
Clerk of the Board	196,458	Total Transportation Terminals	—
Administrative Officer	68,773	Total Transportation Systems	—
Other	460,818	Total Parking Facilities	—
Total Legislative and Administrative	1,183,631	Total Public Ways and Facilities	15,434,817
Finance		Health	
Auditor-Controller	424,187	Total Public Health	6,830,462
Treasurer-Tax Collector	435,421	Total Medical Care	—
Assessor	1,332,826	Total Mental Health	—
Other	594,220	Total Drug and Alcohol Abuse Services	—
Total Finance	2,786,654	Total Health	6,830,462
Counsel		Sanitation	
County Counsel	609,971	Total Refuse Collection and Disposal	18,685
Other	—	Total Sanitation	18,685
Total Counsel	609,971	Public Assistance	
Total Personnel	179,674	Welfare	
Total Elections	393,508	Administration	22,068,270
Total Communications	—	Aid Programs - Cash (Grants)	18,098,464
Total Property Management	1,144,722	Total Welfare	40,166,734
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,673,500
Courts	—	Other	—
Other	490,549	Total Social Services	4,673,500
Total Plant Acquisition	490,549	General Relief	
Total Promotion	321,531	Aid to Indigents	65,779
Total Other General	863,009	Indigent Burial	—
Total General	7,973,249	Total General Relief	65,779
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	294,433
Trial Court Maintenance of Effort (MOE)	273,437	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	202,626	Workforce Investment Act (WIA)	—
Other Trial Court	90,081	Other	2,383,989
County Clerk	—	Total Other Public Assistance	2,383,989
Grand Jury (Including Audit)	28,686	Total Public Assistance	47,584,435
District Attorney-Prosecution	2,188,815	Education	
District Attorney-Family Support	3,505,924	Total School Administration	—
Public Defender	1,061,227	Total Library Services	653,098
Court Appointed Counsel	151,991	Total Agricultural Education	65,423
Other	255,006	Total Other Education	—
Total Judicial	7,757,793	Total Education	718,521
Total Police Protection	13,459,281	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	9,908,460	Total Cultural Services	—
Juvenile Detention	3,962,268	Total Veterans Memorial Building	—
Probation	5,617,827	Total Small Craft Harbors	—
Total Detention and Correction	19,488,555	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	35,656	Total Retirement of Long-Term Debt	—
Protective Inspection		Total Interest on Long-Term Debt	422,548
Agricultural Commissioner	1,128,990	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,926,642	Total Debt Service	422,548
Other	—	Total General County Expenditures Before Transfers	124,800,978
Total Protective Inspection	3,055,632	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	52,900
Local Agency Formation Commission (LAFCO)	64,205	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	2,697,381
Coroner	—	Total General County Expenditures and Transfers Out	\$ 127,551,259
Emergency Services	372,647		
Planning and Zoning	898,057		
Pound	686,435		
Other	—		
Total Other Protection	2,021,344		
Total Public Protection	45,818,261		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 60,329,031	\$ 35,228,187	\$ 25,100,844

Table 6. Counties Annual Report — Fiscal Year 2011-12
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				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 11,195,584
Compensated Absences - Airport	—	—	—	—	—	—	185,004
Total Other Long-Term Debt Schedule				—	—	—	11,380,588
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 11,380,588

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 13,108,092
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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 2011-12
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	\$ 346,097
Total Operating Expenses	643,001
Net Operating Income (Loss)	(296,904)
Total Non-Operating Revenue	57,996
Total Non-Operating Expenses	61,568
Income (Loss) Before Operating Transfers	(300,476)
Transfers In from the County	52,900
Transfers Out to the County	—
Net Transfers In (Out)	52,900
Net Income (Loss)	\$ (247,576)
Current Year Capital Outlay (Enterprise Activity)	\$ 157,310

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 2011-12

Statement of County Revenues

Statewide Totals

Taxes					
Property Taxes					
County Wide Secured and Unsecured	\$	6,948,981,248			
Less Than County Wide Funds - Secured and Unsecured		431,804,555			
Property Tax In-Lieu of Vehicle License Fees		3,692,352,488			
Voter Approved Indebtedness		128,779,811			
Prior Year Secured and Unsecured		35,133,715			
Total Property Taxes		11,237,051,817			
Other Taxes					
Sales and Use Taxes		548,027,236			
Transportation Tax (Non-Transit)		94,360,782			
Property Transfer		174,864,712			
Transient Lodging		130,233,574			
Timber Yield		2,240,120			
Aircraft		24,012,203			
Construction Development Taxes		4,055,081			
Utility Users Tax		87,538,541			
Other		403,348,979			
Total Other Taxes		1,468,681,228			
Total Taxes		12,705,733,045			
Special Benefit Assessments					
Operations		16,218,882			
Capital Outlay		624,783			
Total Special Benefit Assessments		16,843,665			
Licenses, Permits and Franchises					
Animal Licenses		23,207,813			
Business Licenses		86,144,962			
Construction Permits		144,531,422			
Road Privileges and Permits		10,215,213			
Zoning Permits		20,235,116			
Franchises		130,255,615			
Other		99,853,283			
Total Licenses Permits and Franchises		514,443,424			
Fines, Forfeitures and Penalties					
Vehicle Code Fines		110,372,157			
Other Court Fines		341,644,685			
Forfeitures and Penalties		148,770,056			
Penalties and Cost on Delinquent Taxes		397,757,398			
Total Fines, Forfeitures and Penalties		998,544,296			
Revenue from Use of Money and Property					
Interest		219,103,899			
Rents and Concessions		238,671,216			
Royalties		3,146,208			
Total Revenue from the Use of Money and Property		460,921,323			
Aid from Other Governmental Agencies					
State					
Highway Users Tax		839,430,007			
Motor Vehicle In-Lieu Tax		16,754,158			
Realignment From the Vehicle License Fee Fund		1,013,143,815			
Public Assistance Administration		2,132,240,634			
Public Assistance Programs		1,571,358,874			
Realignment for Social Services		3,112,834,275			
Health:					
Aid for Mental Health		1,833,845,858			
Realignment for Mental Health		1,061,975,661			
Medically Indigent Adults		18,879,782			
Alcohol and Drug Abuse		43,392,346			
Other Aid for Health		420,998,937			
Realignment for Health Services		498,275,594			
Homeowners' Property Tax Relief		69,303,559			
Open Space Tax Relief		623,560			
SB90 Mandated Costs		45,624,419			
Public Safety Fund		3,476,490,791			
Other:					
Citizens Option for Public Safety (COPS)		95,636,701			
Office of Criminal Justice and Planning Programs		28,793,896			
Library		3,959,735			
District Attorney Programs		145,037,729			
Law Enforcement		213,140,643			
Other		913,769,611			
Total State		17,555,510,585			
Federal					
Public Assistance Administration		3,645,892,504			
Public Assistance Programs		3,521,697,815			
Health Administration		769,025,641			
Workforce Investment Act (WIA)		239,262,444			
Community Development Block Grant		166,561,536			
Health Grants		824,568,790			
Other:					
Citizens Option for Public Safety (COPS)		15,069,089			
Office of Criminal Justice and Planning Programs		6,953,684			
DEA Programs/Drug and Alcohol Programs		72,311,236			
District Attorney Programs		131,337,617			
Aging Programs		55,422,362			
Senior Citizens Programs		39,990,622			
Road Projects		212,436,664			
Law Enforcement		220,155,263			
Other		366,751,696			
Total Federal		10,287,436,963			
Other Aid					
Other In-Lieu Taxes		7,471,545			
Other Governmental Agencies		916,775,477			
Total Other Aid		924,247,022			
Charges for Current Services					
Assessments and Tax Collection Fees		129,131,455			
Property Tax Administrative Fees		204,026,773			
Auditing and Accounting Fees		78,017,072			
Communication Services		49,971,949			
Election Services		38,910,440			
Legal Services		85,667,138			
Planning and Engineering Services		153,478,751			
Agricultural Services		41,472,427			
Civil Process Services		31,216,591			
Court Fees and Costs		204,378,723			
Booking Fees		15,630,290			
Estate Fees		15,437,847			
Humane Services		52,676,285			
Law Enforcement Services		1,251,859,615			
Recording Fees		241,278,945			
Road and Street Services		153,199,154			
Health Fees		415,942,873			
Mental Health Services		341,644,319			
California Children Services		33,392,301			
Sanitation Services		51,610,191			
Institutional Care and Services		604,372,508			
Library Services		20,426,871			
Park and Recreation Fees		75,417,568			
Other:					
Personnel Services		60,135,073			
Building Maintenance and Grounds		41,172,419			
Administrative Services		94,986,046			
Other		1,059,383,335			
Total Charges for Current Services		5,544,836,959			
Miscellaneous Revenue					
Other Sales		25,964,470			
Tobacco Tax Settlement		208,078,659			
Welfare Repayments		23,083,315			
Cancelled Warrants		7,458,487			
Other		451,078,424			
Total Miscellaneous Revenue		715,663,355			
Other Financing Sources					
Sale of Fixed Assets		33,358,907			
Proceeds from the Sale of Bonds		7,039,760			
Other Long-Term Debt Proceeds		26,324,427			
Total Other Financing Sources		66,723,094			
Total General County Revenues Before Transfers		49,790,903,731			
Transfers In					
Total Transfers In from Enterprises		40,864,840			
Operating Transfers Between Funds Other Than Governmental and Enterprise		112,936,405			
Total General County Revenues and Transfers In	\$	49,944,704,976			

Table 6. Counties Annual Report — Fiscal Year 2011-12
Statement of County Expenditures and Appropriation Limits
Statewide Totals

General		Public Ways and Facilities	
Board of Supervisors	\$ 142,443,628	Total Roads	1,834,729,284
Clerk of the Board	59,174,775	Total Transportation Terminals	753,504
Administrative Officer	202,234,981	Total Transportation Systems	3,935,633
Other	33,641,341	Total Parking Facilities	16,803,014
Total Legislative and Administrative	437,494,725	Total Public Ways and Facilities	1,856,221,435
Finance		Health	
Auditor-Controller	281,001,577	Total Public Health	2,721,025,212
Treasurer-Tax Collector	224,343,405	Total Medical Care	1,335,811,621
Assessor	512,762,745	Total Mental Health	4,503,076,271
Other	115,385,672	Total Drug and Alcohol Abuse Services	533,918,727
Total Finance	1,133,493,399	Total Health	9,093,831,831
Counsel		Sanitation	
County Counsel	166,175,303	Total Refuse Collection and Disposal	12,214,688
Other	1,109,164	Total Sanitation	12,214,688
Total Counsel	167,284,467	Public Assistance	
Total Personnel	177,197,039	Welfare	
Total Elections	230,490,647	Administration	4,650,587,819
Total Communications	262,627,205	Aid Programs - Cash (Grants)	5,615,566,957
Total Property Management	481,280,935	Total Welfare	10,266,154,776
Plant Acquisition		Social Services	
Jails	97,331,466	Administration and Programs	3,425,329,923
Courts	81,639,192	Other	156,564,708
Other	612,087,373	Total Social Services	3,581,894,631
Total Plant Acquisition	791,058,031	General Relief	
Total Promotion	61,710,389	Aid to Indigents	390,022,911
Total Other General	589,580,844	Indigent Burial	576,219
Total General	4,332,217,681	Total General Relief	390,599,130
Public Protection		Total Care of Court Wards	32,002,361
Judicial		Total Veteran Services	15,839,623
Trial Court Maintenance of Effort (MOE)	645,467,743	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	39,410,233	Workforce Investment Act (WIA)	290,139,608
Other Trial Court	628,721,737	Other	583,252,759
County Clerk	26,428,114	Total Other Public Assistance	873,392,367
Grand Jury (Including Audit)	9,936,996	Total Public Assistance	15,159,882,888
District Attorney-Prosecution	1,355,988,975	Education	
District Attorney-Family Support	696,589,442	Total School Administration	3,324,602
Public Defender	740,469,637	Total Library Services	398,412,067
Court Appointed Counsel	66,178,593	Total Agricultural Education	11,946,179
Other	58,181,464	Total Other Education	1,957,558
Total Judicial	4,267,372,934	Total Education	415,640,406
Total Police Protection	4,590,677,379	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	337,806,582
Adult Detention	2,896,423,911	Total Cultural Services	90,190,481
Juvenile Detention	1,029,126,055	Total Veteran Memorial Building	2,458,430
Probation	1,171,294,057	Total Small Craft Harbors	14,100,875
Total Detention and Correction	5,096,844,023	Total Recreation and Cultural	444,556,368
Total Fire Protection	486,462,489	Debt Service	
Total Flood Control - Soil and Water Conservation	6,613,412	Total Retirement of Long-Term Debt	684,366,455
Protective Inspection		Total Interest on Long-Term Debt	571,148,962
Agricultural Commissioner	180,699,064	Total Interest on Short-Term Notes and Warrants	52,483,890
Building Inspector	116,425,644	Total Debt Service	1,307,999,307
Other	15,797,288	Total General County Expenditures Before Transfers	48,424,588,081
Total Protective Inspection	312,921,996	Transfers Out	
Other Protection		Total Transfers Out to Enterprise	1,189,211,934
Local Agency Formation Commission (LAFCO)	4,954,841	Operating Transfers Between Funds Other Than	
Recorder	117,882,708	Governmental and Enterprise	74,249,128
Coroner	106,878,584	Total General County Expenditures and Transfers Out	\$ 49,688,049,143
Emergency Services	102,825,517		
Planning and Zoning	325,504,696		
Pound	146,834,757		
Other	236,250,141		
Total Other Protection	1,041,131,244		
Total Public Protection	15,802,023,477		

Appropriation Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 75,047,335,514	\$ 15,480,225,440	\$ 59,567,110,074

Table 6. Counties Annual Report — Fiscal Year 2011-12

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	\$ 10,006,940,291	\$ 9,742,907,560	\$ 3,746,088,141	\$ 5,996,819,419
Total Revenue Bonds	1,784,980,000	1,502,110,000	270,198,637	1,231,911,363
Total Special Assessment Bonds	743,426,624	665,270,224	285,571,166	379,699,058
Total General Obligation Bonds	870,998,489	380,998,489	33,569,900	347,428,589
Total Improvement Districts Bonds	19,204,371	18,488,200	17,773,772	714,428
Total Federal Construction Loans	9,640,461	—	2,091,319	1,224,533
Total State Construction Loans	45,088,070	—	13,498,520	23,651,684
Total Other Long-Term Debt Schedule	—	—	—	4,307,174,434
County Total Bonds and Other Long-Term Debt	\$ 13,480,278,306	\$ 12,309,774,473	\$ 4,368,791,455	\$ 12,288,623,508
Total Future Principal and Interest Balance Due				
Total Lease Obligations	\$ 11,295,500,283			

* 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	\$ 15,466,053,585
Total Deductions from Revenues	11,239,269,516
Net Patient Revenue	4,226,784,069
Total Other Operating Revenues	1,262,241,091
Total Operating Revenue	5,489,025,160
Total Operating Expenses	7,029,871,714
Net Operating Income (Loss)	(1,540,846,554)
Total Non-Operating Revenue	695,522,631
Total Non-Operating Expenses	233,338,113
Net Non-Operating Income	462,184,518
Net Income Before Extraordinary Items	(1,078,662,036)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(1,078,662,036)
Transfers In from the County	1,152,350,971
Transfers Out to the County	20,877,983
Net Transfers In (Out)	1,131,472,988
Net Income (Loss)	\$ 52,810,952
Current Year Capital Outlay	\$ 226,643,534

Transportation Enterprise Statement of Revenues and Expenses

Revenues

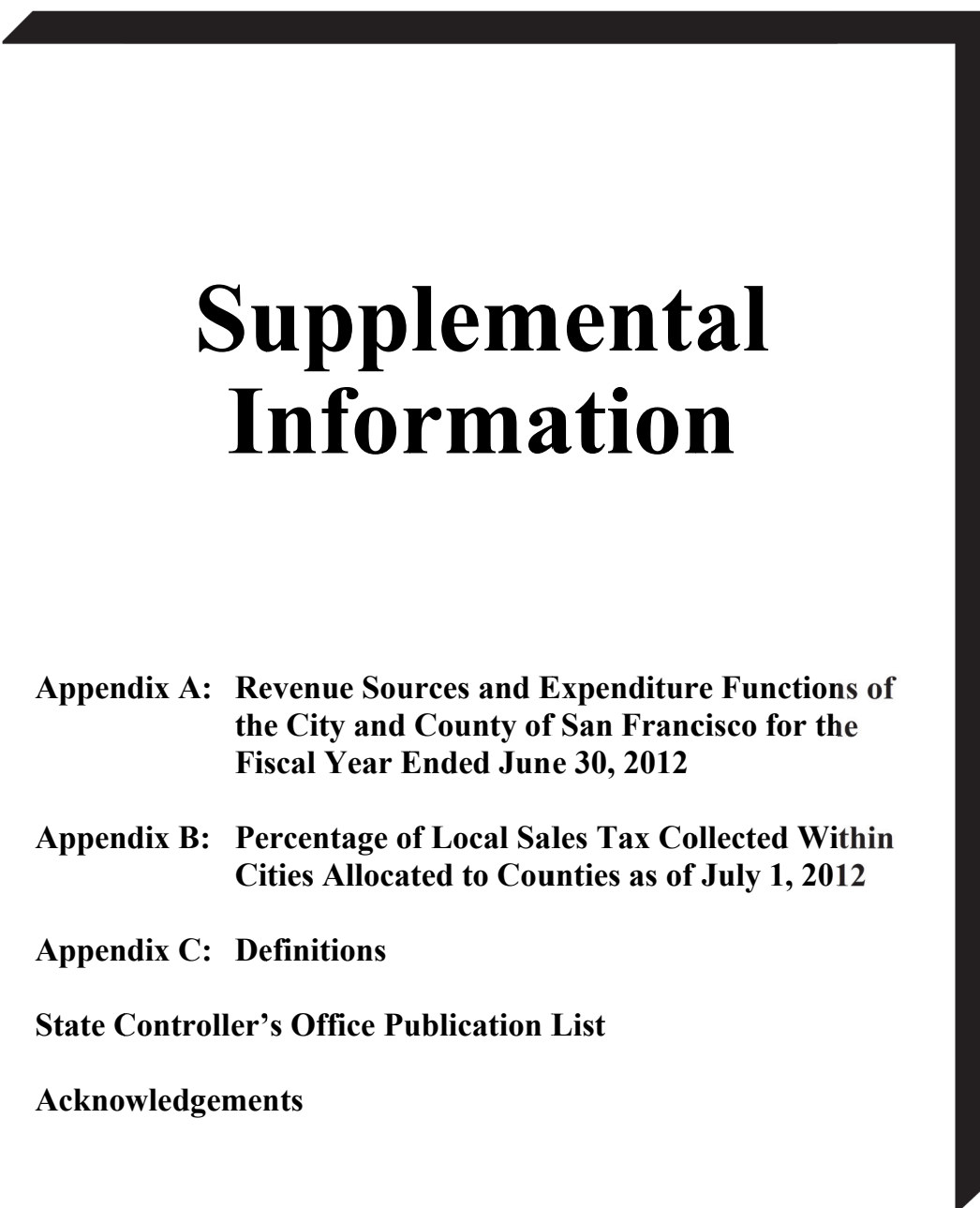
Passenger Fares	\$ 9,937,902
Local Cash Grants	48,777,922
State Cash Grants	8,061,468
Federal Cash Grants	9,404,149
Other Revenues	3,542,425
Total Revenues	79,723,866
Purchased Transportation	43,034,181
Other Expenses	41,607,697
Total Expenses	84,641,878
Net Transit Income (Loss)	(\$ 4,918,012)
Gain or Loss on Disposal of Fixed Assets	(143,039)
Total Operator Net Income (Loss)	\$ (5,061,051)
Capital Additions to Equity	
Total Local Capital Grants	388,542
Total State Capital Grants	4,079,700
Total Federal Capital Grants	4,277,390
Non-Governmental Donations	—
Total Capital Additions to Equity	\$ 8,745,632

Table 6. Counties Annual Report — Fiscal Year 2011-12
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	\$ 316,240,303
Total Operating Expenses	322,825,016
Net Operating Income (Loss)	(6,584,713)
Total Non-Operating Revenue	88,140,422
Total Non-Operating Expenses	39,268,155
Income (Loss) Before Operating Transfers	42,287,554
Transfers In from the County	1,205,962
Transfers Out to the County	965,007
Net Transfers In (Out)	240,955
Net Income (Loss)	\$ 42,528,509
Current Year Capital Outlay (Enterprise Activity)	\$ 212,551,720

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Total Operating Revenue	\$ 446,402,403
Total Operating Expenses	399,634,193
Net Operating Income (Loss)	46,768,210
Total Non-Operating Revenues	38,854,412
Total Non-Operating Expenses	52,771,687
Income (Loss) Before Operating Transfers	32,850,935
Transfers In from the County	29,387,130
Transfers Out to the County	18,198,504
Net Transfers In (Out)	11,188,626
Net Income (Loss)	\$ 44,039,561
Current Year Capital Outlay (Enterprise Activity)	\$ 20,649,492

Other Enterprise Statement of Revenues and Expenses	
Total Operating Revenue	\$ 296,554,278
Total Operating Expense	293,848,549
Net Operating Income (Loss)	2,705,729
Total Non-Operating Revenue	8,720,454
Total Non-Operating Expenses	5,164,628
Income (Loss) Before Operating Transfers	6,261,555
Transfers In from the County	6,267,871
Transfers Out to the County	823,346
Net Transfers In (Out)	5,444,525
Net Income (Loss)	\$ 11,706,080
Current Year Capital Outlay	\$ 11,314,741



Supplemental Information

**Appendix A: Revenue Sources and Expenditure Functions of
the City and County of San Francisco for the
Fiscal Year Ended June 30, 2012**

**Appendix B: Percentage of Local Sales Tax Collected Within
Cities Allocated to Counties as of July 1, 2012**

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, 2012

Revenues	Amount
Taxes	
Property Taxes	
Secured and Unsecured Property Tax	\$ 924,745,588
Property Tax In-Lieu of Vehicle License Fees	167,264,824
Voter Approved Indebtedness Property Tax	180,310,640
Prior Year Secured and Unsecured	10,915,808
Total Property Taxes	\$ 1,283,236,860
Other Taxes	
Sales and Use Taxes	\$ 117,071,312
Transportation Tax (Non-Transit)	7,995,255
Transportation Tax (Transit)	104,276,397
Property Transfer	233,591,131
Transient Lodging Tax	239,567,836
Construction Development Taxes	—
Utility Users Tax	91,675,981
Employers Payroll Tax	429,093,868
Other	133,455,148
Total Other Taxes	\$ 1,356,726,928
Total Taxes	\$ 2,639,963,788
Special Benefit Assessments	
Operations	\$ —
Total Special Benefit Assessments	\$ —
Licenses, Permits, and Franchises	
Animal Licenses	\$ 419,745
Business Licenses	8,583,038
Construction Permits	24,620,143
Street and Curb Permits	121,051
Franchises	17,924,873
Other	9,775,244
Total Licenses, Permits, and Franchises	\$ 61,444,094
Fines, Forfeitures, and Penalties	
Vehicle Code Fines	\$ 7,103,418
Other Court Fines	2,086,409
Forfeitures and Penalties	22,480,459
Penalties and Cost on Delinquent Taxes	9,600,226
Total Fines, Forfeitures, and Penalties	\$ 41,270,512
Revenue From Use of Money and Property	
Interest	\$ 88,498,350
Rents and Concessions	38,109,382
Royalties	—
Other	—
Total Revenue From Use of Money and Property	\$ 126,607,732
Aid From Other Governmental Agencies	
State	
Highway Users Tax	\$ 33,407,266
Motor Vehicle In-Lieu tax	28,829,945
Public Assistance Administration	45,975,500
Public Assistance Programs	26,304,940
Health	
Aid for Mental Health	92,827,758
Alcohol and Drug Abuse	12,917,251
Other Aid for Health	11,113,054

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2012

Revenues	Amount
Other	
Homeowners Property Tax Relief	5,118,693
SB 90 Mandated Costs	1,288,853
Public Safety	76,565,204
Supplemental Law Enforcement Services Fund (SLESF/COPS)	—
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Civil Defense	—
Law Enforcement	—
Other	411,334,094
Total State	\$ 745,682,558
Federal	
Public Assistance Administration	\$ 72,201,593
Public Assistance Programs	135,098,874
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	—
Other	
Citizens Option for Public Safety (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	6,132,148
Road Projects	2,364,192
Law Enforcement	—
Other	319,300,450
Total Federal	\$ 535,097,257
Other Aid	
Other In-Lieu Taxes	\$ —
Other Governmental Agencies	121,742,108
Total Other Aid	\$ 121,742,108
Charges for Current Services	
Assessments and Tax Collections Fees	\$ —
Zoning and Subdivision Fees	24,405,503
Special Police Department Services	19,235,128
Special Fire Department Services	10,383,812
Planning and Engineering Services	48,180,273
Court Fees and Costs	6,923,943
Law Enforcement Services	—
Recording Fees	4,060,761
Road and Street Services	1,968,985
Health Fees	19,642,754
Mental Health Services	—
California Childrens Services	—
Institutional Care and Services	2,022,208
Library Services	930,583
Park and Recreation Fees	15,532,596
Sewer Service Charges and Connection Fees	238,611,556
Parking Facilities	79,488,441
Golf Course Fees	10,326,005

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2012

Revenues	Amount
Water Service Charges and Connection Fees	342,100,765
Electric Revenues	127,309,171
Airport Revenues	671,750,867
Housing Revenues	7,428,215
Ports and Harbor Revenues	77,284,668
Hospital Revenues	740,920,284
Transit Revenues	226,818,463
Stadium Revenues	7,041,278
Quasi-External Transactions	125,957,314
Other	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	49,250,084
Total Charges for Current Services	\$ 2,857,573,657
Miscellaneous Revenue	
Welfare Repayments	\$ (23,259)
Cancelled Warrants	201,983
Other	684,555,368
Total Miscellaneous Revenue	\$ 684,734,092
Other Financing Sources	
Sale of Fixed Assets	\$ 3,226,912
Proceeds From the Sale of Bonds	1,563,216,222
Other Long -Term Debt Proceeds	14,518,641
Total Other Financing Sources	\$ 1,580,961,775
Total Revenues	\$ 9,395,077,573

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2012

Expenditures	Amount
General	
Legislative and Administrative	
Legislative	\$ 10,467,559
Management and Support	715,858,258
Total Legislative and Administrative	\$ 726,325,817
Finance	
Auditor Controller	\$ 10,693,075
Treasurer and Tax Collector	21,418,068
Assessor	17,837,287
Total Finance	\$ 49,948,430
Counsel	
County Counsel	\$ 8,871,658
Total Counsel	\$ 8,871,658
Total Personnel	\$ —
Total Elections	\$ 14,365,000
Total Property Management	\$ —
Plant Acquisition	
Police	\$ 4,462,061
Courts	—
Public Transit	172,747,781
Airports	36,097,562
Other	1,383,797,269
Total Plant Acquisition	\$ 1,597,104,673
Total Promotion	\$ —
Total Other General	\$ —
Public Protection	
Judicial	
Trial Court Maintenance Effort (MOE)	\$ 33,559,998
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	—
District Attorney Prosecution	40,282,593
District Attorney Family Support	12,878,091
Public Defender	26,588,562
Court Appointed Counsel	—
Total Judicial	\$ 113,309,244
Total Police Protection	\$ 421,919,639
Detention and Correction	
Adult Detention	\$ 136,898,195
Juvenile Detention	31,078,899
Probation	15,358,036
Total Detention and Correction	\$ 183,335,130
Total Fire Protection	\$ 274,622,589
Community Development	
Planning	\$ 71,725,165
Construction and Engineering Regulation	69,548,714
Housing	98,741,081
Other	5,547,848
Total Community Development	\$ 245,562,808

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2012

Expenditures	Amount
Other Protection	
Recorder	\$ —
Coroner	11,034,409
Emergency Services	—
Planning and Zoning	—
Pound	4,321,056
Street Lighting	3,001,382
Other	92,867,143
Total Other Protection	\$ 111,223,990
Total Public Protection	\$ 1,349,973,400
Public Ways and Facilities	
Roads	\$ 51,622,591
Airports	400,605,418
Transportation	694,786,343
Ports and Harbors	54,387,265
Parking Facilities	117,035,543
Other	1,651,902
Total Public Ways and Facilities	\$ 1,320,089,062
Health	
Hospitals and Sanitariums	\$ 901,638,191
Public Health	277,023,143
Medical Care	—
Mental Health	241,074,247
Drug and Alcohol Abuse Services	—
Other	132,494,547
Total Health	\$ 1,552,230,128
Sanitation	
Refuse Collection and Disposal	\$ —
Sewers	140,409,848
Total Sanitation	\$ 140,409,848
Public Assistance	
Welfare	
Administration	\$ 184,469,100
Aid Programs - Cash (Grants)	430,427,901
Total Welfare	\$ 614,897,001
Social Services	
Administration and Programs	\$ 27,496,885
Other	—
Total Social Services	\$ 27,496,885
General Relief	
Aid to Indigents	\$ —
Total General Relief	\$ —
Total Care of Court Wards	\$ —
Other Public Assistance	
Workforce Investment Act (WIA)	\$ 544,823
Other	—
Total Other Public Assistance	\$ 544,823
Total Public Assistance	\$ 642,938,709

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2012

Expenditures	Amount
Education	
Library Services	\$ 87,126,841
Total Education	\$ 87,126,841
Recreation and Cultural Services	
Recreation Facilities	\$ 103,595,482
Cultural Services	27,702,405
Sports Arena and Stadiums	3,612,166
Community Centers and Auditoriums	50,179,577
Small Craft Harbors	—
Other	34,418,730
Total Recreation and Cultural Services	\$ 219,508,360
Public Utilities	
Water	\$ 186,384,184
Electric	116,223,278
Other	565,262
Total Public Utilities	\$ 303,172,724
Total Other	\$ —
Debt Service	
Principal Payments on Long-Term Debt	\$ 388,166,592
Interest Payments on Long-Term Debt	490,973,965
Lease Payments and Other Payments on Long-Term Debt	37,666,330
Total Debt Service	\$ 916,806,887
Total Expenditures	\$ 8,928,871,537
Appropriations Limit	\$ 2,527,091,225
Total Annual Appropriations Subject to the Limit	2,239,565,962
Total Annual Appropriations Under/(Over) Appropriations Limit	\$ 287,525,263

Appendix B

Percentage of Local Sales Tax Collected Within Cities Allocated to Counties as of July 1, 2012

(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	Percent	County / City	Percent
Alameda	5.00 %	Napa	None
Dublin, Livermore, and San Leandro	None	Nevada	None
Alpine	*	Orange	None
Amador	None	Placer	None
Butte	None	Plumas	—
Chico	5.00	Portola	5.00
Calaveras	—	Riverside	None
Angels Camp	5.00	Sacramento	None
Colusa	None	San Benito	None
Contra Costa	2.50	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	5.37	San Mateo	5.00
Clovis, Coalinga, Firebaugh, Fowler, Kerman, Kingsburg, Reedley, Sanger, and Selma	5.00	Santa Barbara	None
Mendota	2.00	Goleta	30.00
Glenn	None	Santa Clara	None
Humboldt	None	Santa Cruz	None
Imperial	None	Shasta	None
Inyo	None	Sierra	—
Kern	None	Loyalton	5.00
Kings	2.00	Siskiyou	None
Hanford	5.00	Solano	None
Lake	None	Sonoma	2.50
Lassen	—	Windsor	None
Susanville	5.00	Stanislaus	None
Los Angeles	None	Ceres, Modesto, Oakdale, and Turlock	5.00
Madera	—	Patterson and Riverbank	0.50
Chowchilla	8.00	Sutter	None
Madera City	6.75	Tehama	None
Marin	None	Corning and Red Bluff	10.00
Mariposa	*	Trinity	*
Mendocino	None	Tulare	5.00
Merced	None	Tuolumne	—
Merced City	7.50	Sonora	13.00
Los Banos	5.00	Ventura	3.30
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.

State Controller's Office Publication List

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

Division of Accounting and Reporting

Assessed Valuation Annual Report

Cities Annual Report

Counties Annual Report

Public Retirement Systems Annual Report

Special Districts Annual Report

Streets and Roads Annual Report

Transit Operators and Non-Transit Claimants Annual Report

Transportation Planning Agencies Annual Report

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

Division of Audits

Annual Financial Report of California K-12 Schools

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

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